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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	<i>2086</i>	Press.
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2086

No. 1,287.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd March 1877.

Read the following Proceedings of the Madras Government, dated 10th January 1877, No. 75, Revenue Department:—

Read the following Proceedings of the Board of Revenue, dated 30th November 1876, No. 3,022.

The Budget of receipts for 1877-78 having been laid before Government, the Board now proceed to submit the Budget of charges for that year.

Rs.	
1871-72 ...	30,900 Actuals.
1872-73 ...	70,000 Do.
1873-74 ...	33,300 Do.
1874-75 ...	35,200 Do.
1875-76 ...	68,000 Do.
Average ...	47,600
1876-77 ...	*35,000 Sanctioned Estimate.
1877-78 ...	44,950 Collectors' do.
1877-78 ...	45,000 Board's do.
*Exclusive of reserve of Rupees 56,000	

Rs.	
1871-72 ...	300 Actuals.
1872-73 ...	4,800 Do.
1873-74 ...	5,900 Do.
1874-75 ...	31,200 Do.
1875-76 ...	11,500 Do.
Average ...	10,740
1876-77 ...	2,000 Sanctioned Estimate.
1877-78 ...	1,160 Collectors' do.
1877-78 ...	5,000 Board's do.

Rs.	
1871-72 ...	8,900 Actuals.
1872-73 ...	2,900 Do.
1873-74 ...	4,600 Do.
1874-75 ...	4,600 Do.
1875-76 ...	10,700 Do.
Average ...	6,340
1876-77 ...	5,000 Sanctioned Estimate.
1877-78 ...	5,400 Collectors' do.
1877-78 ...	8,000 Board's do.

Rs.	
1871-72 ...	3,900 Actuals.
1872-73 ...	...
1873-74 ...	35,500 Do.
1874-75 ...	3,900 Do.
1875-76 ...	9,800 Do.
Average ...	13,900

1876-77 ...	4,000 Sanctioned Estimate.
1877-78 ...	1,050 Collectors' do.
1877-78 ...	5,000 Board's do.

2. REFUNDS—*Land Revenue*.—The estimate of Collectors under this head, amounting to Rupees 44,950, is accepted in round numbers at Rupees 45,000. This is a varying item, and cannot be estimated with precision.

3. *Excise on Spirits and Drugs*.—The Collectors' estimate is Rupees 1,160. Considering the actuals of previous years, the provision appears too small. It will be raised to Rupees 5,000.

4. *Customs*.—Under this head the Collectors' estimate amounts to Rs. 5,400. This is low, and will be raised to Rs. 8,000.

5. *Salt*.—The provision made by Collectors under this head seems too low, and will be raised to Rupees 5,000.

	Rs.
1871-72	69,600 Actuals.
1872-73	58,900 Do.
1873-74	78,700 Do.
1874-75	86,200 Do.
1875-76	1,05,400 Do.

Average ... 85,760

1876-77	86,000 Sanctioned Estimate.
1877-78	89,600 Collectors' do.
1877-78	86,000 Board's do.

	Rs.
Land Revenue	45,000
Excise on Spirits, &c.	5,000
Customs	8,000
Salt	6,000
Stamps	86,000
Reserve	1,49,000
	35,000
	1,84,000

	Rs.
1871-72	47,600 Actuals.
1872-73	39,200 Do.
1873-74	28,400 Do.
1874-75	51,000 Do.
1875-76	80,600 Do.

Average ... 39,360

1876-77	46,000 Sanctioned Estimate.
1877-78	40,800 Collectors' do.
1877-78	41,000 Board's do.

10. *Land Revenue.*—The charges under this head are usually divided into (1) Salaries and Expenses, (2) Miscellaneous.

11. *Salaries and expenses of Collectors, Sub-Collectors, and Head Assistant Collectors including house-rent.*—The estimate of Collectors under this head, including

	Rs.	
1871-72	8,70,800 Actuals.	Inclusive of contribution to the Civil Annuity Fund.
1872-73	8,77,400 Do.	
1873-74	8,84,900 Do.	
1874-75	8,95,100 Do.	Exclusive of do.
1875-76	8,76,500 Do.	
1876-77	8,97,000 Sanctioned Estimate.	
1877-78	8,77,155 Collectors' do.	
1877-78	8,77,000 Board's do.	

ing to the sanctioned scale including the salary of the Special Assistant at Malabar, sanctioned in G.O., dated 8th March 1875, No. 473, Revenue Department, and the moiety of the salary of the Commissioner and Assistant Commissioner, Nilgiris, is Rupees 9,16,000, exclusive of the subscription to the Civil Annuity Fund.

12. *Assistant Collectors and house-rent.*—The Collectors' estimate under this head is Rupees 2,18,200 exclusive of the

	Rs.	
1871-72	3,02,900 Actuals.	Inclusive of contribution to the Civil Annuity Fund.
1872-73	3,01,700 Do.	
1873-74	2,81,000 Do.	
1874-75	2,45,000 Do.	Exclusive of do.
1875-76	2,58,900 Do.	
1876-77	2,96,000 Sanctioned Estimate.	
1877-78	2,18,200 Collectors' do.	
1877-78	2,60,900 Board's do.	

G.O., dated 29th September 1876, No. 1,075, Public Department.

who are expected at the rates allowed to unpassed Assistants, the total cost

6. *Stamps.*—The Collectors' estimate under this head is high, and will be reduced to Rs. 86,000 with reference to actuals.

7. The total estimate under refunds as revised by the Board amounts to Rupees 1,49,000. Adding to this Rupees 35,000, on account of the reserve to meet extraordinary charges, the total provision will be Rupees 1,84,000 against Rs. 2,05,400, the actuals of 1875-76.

8. *Drawbacks.*—The Collectors' estimate under this head is Rupees 40,800. It will be retained in round numbers at Rupees 41,000.

9. The total estimate under refunds and drawbacks will be Rupees 2,25,000 against Rupees 2,36,000, the actuals of 1875-76.

amounts to Rupees 3,10,000. Looking however to the actuals of 1874-75 and 1875-76, the Board think that a provision of Rupees 2,60,000 will be sufficient.

13. *Deputy Collectors' Salaries.*—Under this head the Collectors have provided Rupees 2,05,220. The full cost of Deputy Collectors exclusive of the amount (48,600 Rupees) usually provided on account of the salaries of the Deputy Collectors in charge of Salt and inclusive of the salary of the Deputy Collector

newly sanctioned in G.O., dated 15th January 1876, No. 64, is Rupees 1,83,600. There is no reason for providing more than the amount required according to the sanctioned scale. The provision will therefore be reduced to Rupees 1,84,000. The salary of any temporary Deputy Collectors that may be found necessary to be employed will be met from savings provided under salaries for Covenanted officers.

14. *Huzoor Establishment.*—The provision made by Collectors under this head is Rupees 6,88,914. The amount according to the sanctioned scale is Rupees

6,89,748 inclusive of the salary of the additional Clerk on Rupees 30 sanctioned for the establishment of the Deputy Collector at Madras, and the cost (Rupees 1,560) of the establishment for the Deputy Collector newly sanctioned under Government

Order quoted in the previous paragraph, but exclusive of the salary of the additional establishment (Rupees 4,860) allowed for the Trade Department which will be provided under temporary establishments with reference to G.O., dated

21st August 1876, No. 1,145. The amount, according to the sanctioned scale, which is generally expended in full, will be adopted as the estimate for 1877-78.

15. *Taluq Establishment.*—The amount according to the sanctioned scale including the increase allowed to the salaries of Deputy Tahsildars sanctioned in G.O., dated 10th December 1875, No. 1,790, is Rupees 14,76,948. This is only a little more than the amount provided by Collectors. The estimate

will be fixed in round numbers at Rupees 14,77,000.

16. *Temporary Establishment.*—Under this head provision has been made as follows:—

(1.) *Petty Establishment for surveying unassessed waste lands.*—This establishment is now employed in the districts noted in the margin. The amount* estimated by the Collectors is Rupees 240, more than the grants for the current year. The increase is due to the enhancement of the salary to the Surveyor sanctioned in G.O., dated 20th June 1876, No. 826, Revenue Department. The provision is

	Rs.
* Godavery	924
Kistna	1,380
Total	2,304

(2.) *Establishment for arranging Records.*—The provision made by Collectors is Rupees 2,678 against Rupees 4,500, the amount sanctioned for the current years, and is insufficient. The current year's grant will be repeated.

(3.) *Zilladars.*—The sum provided, viz., Rupees 2,400,* is the same as the amount sanctioned for the current year. It will be retained. The revision of the village establishment in Chingleput is still in progress, and even were it completed the Board apprehend no reduction in the number of Zilladars would be possible till the Taluq Establishments were revised.

(4.) *Escheat Establishment.*—The only district in which there is a provision under this item is Malabar. The amount provided is Rupees 2,808, the same as that sanctioned in G.O., dated 2nd June 1876, No. 742, Revenue Department.

(5.) *Trade Establishment.*—Collectors have not all provided for the establishments referred to in G.O., dated 12th September 1876, No. 1,261. Although the Government of India have sanctioned the establishments temporarily till the end of the current year, there is no doubt that they will be required permanently. In the absence, however, of the sanction of the Government of India, the Board have provided the cost, amounting to Rupees 4,860, under temporary establishments. This amount represents only the salaries of the clerks sanctioned for Collectors' offices, and does not include the salaries of the clerks sanctioned for the Custom-house at Madras or for the out-ports in the districts which will appear under Sea Customs.

(6.) *Assistant Collectors' Establishments.*—The provision made by Collectors is Rupees 14,586. In some districts, this includes the provision made for the establishments of temporary Deputy Collectors. As in the current year, provision will be made for one passed Assistant in each district except Madras and Nilgiris. The estimate under this head will accordingly be Rupees 16,000 as in the last Budget.

(7.) *Additional Gumasta to the Sub-Magistrate at Ramandroog.*—The Collector of Bellary has made provision (Rupees 180) for the temporary Gumasta sanctioned in G.O., dated 16th June 1875, No. 1,269. The amount will be retained.

(8.) The Government have in their Proceedings, dated 2nd October 1875, No. 1,453, sanctioned temporarily additional allowances to the Head Assistants and taluq establishment at Cumbum in Kurnool on account of the unhealthiness of the locality. The Board have provided Rupees 2,700 to meet this charge, which is only Rupees 36 in excess of the Collectors' estimate.

(9.) Provision has also been made for the following establishments :—
Rupees 240—For preparing registers of the village service Iuams in Chingleput (G.O., 9th June 1876, No. 772).

Rupees 60—For the salary of employed in an Amani village in Chingleput (G.O., 21st May 1874, No. 927).

Rupees 936—For establishments of surveying unknown localities in Madras (G.O., 21st June 1875, No. 927).

	RS.
* Chingleput	2,300
North Arcot	96
Total	2,400

	RS.	
1871-72	15,500	Actuals.
1872-73	14,800	Do.
1873-74	21,100	Do.
1874-75	22,600	Do.
1875-76	21,800	Do.
1876-77	31,000	Sanctioned Estimate.
1877-78	29,000	Collectors' do.
1877-78	37,000	Board's do.

	RS.	
1871-72	24,700	Actuals.
1872-73	33,400	Do.
1873-74	35,800	Do.
1874-75	40,500	Do.
1875-76	42,200	Do.
1876-77	36,000	Sanctioned Estimate.
1877-78	43,410	Collectors' do.
1877-78	41,748	Surgeon-General's Estimate.
1877-78	42,000	Board's Estimate.

17. The total estimate under temporary establishment as passed by the Board will be Rupees 37,000.

18. *Medical Charges.*—The estimate of Collectors under this head is Rupees 43,410 against Rupees 42,250, the actuals of 1875-76. The Surgeon-General, Indian Medical Department, estimates the charge at Rupees 41,748. The Board will adopt 42,000 Rupees as the estimate.

19. *Travelling and Tentage allowance of Officers.*—The subjoined statement shows the estimates under this head :—

	Actuals, 1876-77.	Estimates for 1876-77.		Estimates for 1877-78.	
		Sanctioned Estimate.	Collectors' Estimate.	Board's Estimate.	
	RS.	RS.	RS.	RS.	
Fixed tentage	1,300	66,000	65,380	66,000	
Extra tentage of the above officers and travelling allowance of Deputy Collectors.	7,800	84,000	84,890	85,000	
Travelling allowance of other officers and establishment	7,800	76,000	78,050	76,000	
Total	21,000	2,26,000	2,28,320	2,27,000	

	RS.	
1871-72	1,98,000	Actuals.
1872-73	2,02,600	Do.
1873-74	2,10,600	Do.
1874-75	2,24,800	Do.
1875-76	2,13,000	Do.
1876-77	2,26,000	Sanctioned Estimate.
1877-78	2,28,320	Collectors' do.
1877-78	2,27,000	Board's do.

The sum above provided by the Board compares with the actuals of the previous years as shown in the margin.

20. *Office expenses and Miscellaneous.*—The estimate of Collectors under this head amounts to Rupees 97,960 or Rupees 6,960 in excess of the grant for the current year as shown below :—

	Sanctioned Estimate.	Estimates for 1876-77.		Estimates for 1877-78.	
		Sanctioned Estimate.	Collectors' Estimate.	Board's Estimate.	
	RS.	RS.	RS.	RS.	
1. Country Stationery and Saderward	33,000	34,100	34,000		
2. Hire for conveying records	16,000	17,125	17,000		
3. Charges for binding books	2,500	2,625	2,500		
4. Purchase and repair of office furniture	16,000	17,190	17,000		
5. Peons' belts and badges	7,000	12,320	9,000		
6. Contingencies	16,500	14,600	15,400		
Total	105,000	97,960	94,900		

The provision made by Collectors under peons' belts and badges is large and may be slightly reduced. The badges now worn by peons in the districts being of various sizes and shapes with different inscriptions, the Board have arranged to supply badges of a uniform size. A part of the cost will appear in the current year, and the remainder, which is estimated at Rupees 7,000, in 1877-78. This added to the usual charge under the head amounts to Rupees 9,000, which is less than the Collectors' estimate by Rupees 3,320. The estimate will therefore be reduced by that amount. The total estimate under this head will thus be Rupees 94,640 or 94,900 in round numbers.

Board's Proceedings, 23rd October 1876, No. 9,10,
19th August " " 2,125

21. *Land Revenue, Miscellaneous.*—The several items under this head are noticed below:—

Items.	ACTUALS.					Sanctioned Estimate, 1876-77.	ESTIMATE FOR 1877-78.	
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.		Collectors.	Board's.
1. Charges for remitting treasure within the district.	RS. 13,800	RS. 14,500	RS. 15,300	RS. 15,200	RS. 15,100	RS. 16,000	RS. 15,010	RS. 16,000
2. Law charges in the Revenue Department.	2,200	4,400	10,300	5,000	15,400	6,000	9,650	10,000
3. Service telegrams	2,600	5,100	3,600	4,300	9,800	4,500	6,560	7,000
4. Service postage labels	1,66,000	72,400	58,300	55,400	53,500	56,000	64,880	64,000
5. Charges for the service of Revenue process.	22,000	43,300	40,500	37,500	91,000	70,000	1,09,426	1,00,000
6. Pearl fisheries { Establishment	...	...	...	...	13,500	7,000	6,516	7,000
Contingencies	...	...	...	...	...	3,000	3,050	3,000
7. Post Office charges including registries.	...	...	...	...	...	4,000	4,600	4,000
8. Purchase of periodicals and books	56,900	42,900	45,100	53,100	51,700	1,000	945	1,000
9. Batta to Yanadis and Yanadi pupils at Sriharicotta.	...	...	...	...	...	2,500	...	...
10. Amindivi Coir { Establishment	...	...	...	...	...	2,000	1,968	2,000
Contingencies	...	...	...	...	...	23,000	25,300	25,000
11. Sundries	...	...	...	...	...	9,224	25,500	26,000
Total	2,63,500	1,82,600	1,73,100	1,70,500	2,60,300	2,01,224	2,74,405	2,65,000

Item 9.—The Collector of Nellore makes no provision under Batta to Yanadis, as the charge has been transferred to the Educational Department, Provincial.

Item 11.—The increase under this item is due to the provision of Rupees 15,000 made for the payment of ruzams to village officers with reference to G.O., dated 29th May 1875, No. 844.

The other items do not call for remark. On the whole the Board's estimate is only 4,700, more than the actuals of 1875-76.

22. The aggregate of all items and Expenses amount to Rupees 30, of which Rupees 7,74,700 are debitable to Ministerial charges, leaving the remainder, to Revenue. Adding to the latter the sum of miscellaneous charges, the total amount chargeable to Land Revenue for 1877-78 is Rupees 1,54,738 as shown below —

Land Revenue, Salaries and Expenses	RS. 38,88,700
Deduct salaries of the Commissioner and Assistant Commissioner of Nilgiris from which one-fifth is not to be deducted	15,200
Remainder	38,73,500
Deduct one-fifth debitable to Law and Justice	7,74,700
Remainder	30,98,800
Add pay of the Commissioner and salary deducted	15,200
Total	31,14,000
Add Miscellaneous charges	2,65,000
Total	33,79,000

23. This compares with the past actuals shown below:—

	RS.	
1871-72	33,05,500	Actuals.
1872-73	32,63,400	Do.
1873-74	32,65,900	Do.
1874-75	32,78,700	Do.
1875-76	33,31,700	Do.
1876-77	33,37,400	Sanctioned Estimate.
1877-78	33,73,102	Collectors' do.
1877-78	33,79,000	Board's do.

Inclusive of Civil Annuity Fund.

Exclusive of Civil Annuity Fund.

24. *Excise on Spirits and Drugs.*—The estimate under this head is shown in the subjoined statement in comparison with the past actuals and estimate for the current year:—

Items.	ACTUALS.					Sanctioned Estimate.	ESTIMATE FOR 1877-78.	
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.		Collectors.	Board's.
Establishment	RS. 22,800	RS. 22,200	RS. 22,000	RS. 23,000	RS. 23,000	RS. 23,148	RS. 23,532	RS. 23,100
Cost of Manufacture and purchase of Liquor	...	...	2,02,800	2,02,800	1,64,500	2,03,000	2,00,000	2,00,000
Country Stationery	...	...	2,200	5,400	9,500	150	150	150
Registration Fees	1,48,200	2,45,200	...	...	...	770	960	950
Contingencies	...	...	...	...	...	2,932	3,940	3,900
Total	1,71,000	2,67,400	2,27,000	2,31,200	1,97,000	2,30,000	2,23,532	2,23,100

Under Establishment the Collector of Salem has provided Rupees 384, being the cost of the excise establishment payable by the Arrack Contractor under the excise system. The amount will be struck out.

25. *Sea Customs.*—The Collectors estimate the charges under the head of Permanent Establishment at Rupees 1,60,746 against Rupees 1,54,008, the sanctioned grant for the current year. In

some districts the Collectors have included in their estimates the salaries of the clerks sanctioned for trade statistics which, however, were provided under Temporary Establishment. Excluding that sum, the amount to be provided for permanent establishment according to the sanctioned scale amounts to Rupees 1,54,738 as shown in the margin. This will be provided in round numbers at Rupees 1,55,000.

26. Under Temporary Establishment the salaries of the clerks sanctioned for

	Rs.
Godavery	800
South Canara	180
Madras	1,020
Total	1,500

the out-ports in South Canara and Godavery and for the office of the Madras Sea Customs in G.O., dated 26th February 1876, No. 284, and G.O., dated 7th July 1876, No. 978, amounting to Rupees 1,500, will be provided. Adding to this

the usual provision of Rupees 750 for Boat establishments in Malabar, the total amount entered in the estimate under Temporary Establishment comes to Rupees 2,250 or 2,300 in round numbers.

27. *Contingent Charges.*—Under this head is included the charges for Saderward or country stationery, and Miscellaneous items.

The Collectors' estimates amount to Rupees 17,040 against Rupees 13,042, the

	Rs.
1871-72	2,700 Actuals.
1872-73	3,200 Do.
1873-74	7,800 Do.
1874-75	16,100 Do.
1875-76	16,500 Do.
1876-77	13,042 Sanctioned Estimate.
1877-78	17,040 Collectors' do.
1877-78	17,000 Board's do.

	Rs.
1871-72	1,37,800 Actuals.
1872-73	1,30,800 Do.
1873-74	1,59,600 Do.
1874-75	1,69,600 Do.
1875-76	1,72,100 Do.
1876-77	1,67,800 Sanctioned Estimate.
1877-78	1,73,536 Collectors' do.
1877-78	1,74,300 Board's do.

28. *Land Customs.*—The Collectors have provided Rupees 14,070 on account

	Rs.
1871-72	10,700 Actuals.
1872-73	12,800 Do.
1873-74	13,000 Do.
1874-75	13,600 Do.
1875-76	13,700 Do.
1876-77	13,728 Sanctioned Estimate.
1877-78	14,070 Collectors' do.
1877-78	14,000 Board's do.

of Establishment against Rupees 13,728, the sanctioned grant for the current year. The difference is chiefly due to the provision of Rupees 312 sanctioned in G.O., 24th February 1876, No. 272, for the moiety of the cost of the establishment entertained for the registration of inter-provincial traffic at Rumbah in the district of Ganjam. The estimate will be fixed at Rupees 14,000 in round numbers.

	Rs.
1871-72	1,300 Actuals.
1872-73	1,500 Do.
1873-74	1,900 Do.
1874-75	1,400 Do.
1875-76	1,500 Do.
1876-77	1,472 Sanctioned Estimate.
1877-78	1,540 Collectors' do.
1877-78	1,500 Board's do.

	Rs.
1871-72	12,000 Actuals.
1872-73	14,300 Do.
1873-74	14,900 Do.
1874-75	15,000 Do.
1875-76	15,200 Do.
1876-77	15,200 Sanctioned Estimate.
1877-78	15,610 Collectors' do.
1877-78	15,500 Board's do.

29. *Contingencies.*—Under this head the Collectors provide Rupees 1,540 against Rupees 1,472, the sanctioned grant for the current year. The estimate will be retained at Rupees 1,500.

30. The total estimate under Land Customs amounts to Rupees 15,500.

	Rs.
1871-72	1,49,800 Actuals.
1872-73	1,45,100 Do.
1873-74	1,74,500 Do.
1874-75	1,84,500 Do.
1875-76	1,87,300 Do.
1876-77	1,83,000 Sanctioned Estimate.
1877-78	1,94,146 Collectors' do.
1877-78	1,89,800 Board's do.

31. The total estimate under Customs is Rupees 1,89,800.

32. *SALT—Salt Deputy Collectors.*—The expenditure under this head varies with reference to the class of Deputy Collectors employed from time to time in charge of salt in the several districts, but it has been usual to provide year after year the fixed amount of Rupees 48,600, the remainder of the cost of the full establishment of Deputy Collectors being provided under Land Revenue. This will be done for 1877-78 also. The amount is nearly equal to the actuals of 1875-76. This provision includes the salary of the Deputy Collector in South Canara, where the excise system may be introduced next year, but where nevertheless an officer of this class will doubtless be wanted. The salary of the Deputy Collector in charge of salt in Malabar is not debited to Salt as salt is only a part of his charge, but the cost of his establishment is debited to that head.

33. *Establishment.*—Under this head are included—(1) the Establishment of Salt Deputy Collectors—(2) District Establishment, and (3) Temporary Establishments.

34. *Deputy Collectors' Establishments.*—The Collectors estimate the charges at Rupees 19,356, which is according to the sanctioned scale, and is only 44 Rupees more than the sanctioned grant for the current year. The amount will be retained in round numbers at Rupees 19,400.

35. *Division and Station Establishments.*—The provision made by Collectors under this item is Rupees 1,72,478, which is the cost according to the sanctioned scale, and Rupees 752 less than the sanctioned grant for the current year. The estimate will be taken at Rupees 7,73,000.

36. *Temporary Establishments.*—Only the Collectors of South Canara and Chingleput have made provision under the head. The Collector of Chingleput has not stated the purpose for which the provision (Rupees 400) is made, and the Collector of South Canara says that Rupees 540 are entered on account of Preventive establishment, Peons. The provision is small and will be retained in round numbers at Rupees 1,000. No provision is made for Dr. Ratton, as his employment in connection with salt has terminated.

	Rs.
Deputy Collectors' Establishment	19,400
Division and Station do.	1,73,000
Temporary Establishment	1,000
	1,93,400

37. The total charges under Establishment as revised by the Board amounts to Rupees 1,93,400 and compares with the actuals of past years as shown below:—

	Rs.
1871-72	1,700 Actuals.
1872-73	1,400 Do.
1873-74	1,000 Do.
1874-75	1,730 Do.
1875-76	2,130 Do.
1876-77	1,700 Sanctioned Estimate.
1877-78	1,744 Collectors' do.
1877-78	1,400 Board's do.

The actuals of 1875-76 include the extraordinary charges noted in the margin.

Deputation allowance of Salt Commission	...	3334
Mr. Adam's salary	...	9178
Total	...	12512

38. Police Guards.—The Inspector-General of Police estimates—

	RS.
For permanent guards	1,44,979
For temporary guards	54,873
For fish-curing enclosures	3,483
Total	2,03,335

The sanctioned grant for the current year is Rupees 1,49,000, but the actuals of 1875-76 amounted to Rupees 1,68,956, while those of 1876-77 are estimated at Rupees 1,93,740. The estimate of the Inspector-General will be retained in round numbers at Rupees 2,03,000.

	RS.
1871-72	8,300 Actuals.
1872-73	9,000 Do.
1873-74	11,400 Do.
1874-75	12,600 Do.
1875-76	17,400 Do.
1876-77	11,580 Sanctioned Estimate.
1877-78	13,470 Collectors' do.
1877-78	14,000 Board's do.

40. *Purchase and Manufacture of Salt.*—Excluding the districts of South Canara and Malabar which will be noticed hereafter, the estimates of Collectors under this head amounts to Rupees 7,91,425. The quantity of salt that will have to be manufactured to leave a stock at the end of next year in the districts on the East Coast sufficient for two years' consumption in the more important stations and for eighteen months in the others is 10,785,000 maunds. Its cost according to the estimates of the Collectors will amount to Rupees 11,22,000, but it will be impossible

	RS.
1871-72	9,98,700 Actuals.
1872-73	9,04,200 Do.
1873-74	9,52,800 Do.
1874-75	8,80,000 Do.
1875-76	8,80,900 Do.
1876-77	7,00,000 Sanctioned Estimate.
1877-78	7,91,425 Collectors' do.
1877-78	9,30,000 Board's do.

9,30,000. The details of the for the districts are shown below:—

for the districts are shown below:—

to manufacture in one year such a large quantity as 10,785,000 maunds. In 1875-76, which was a favorable year for manufacture, it was only found possible to make 9,681,000 maunds which cost Rupees 8,81,000. Under these circumstances the Board would provide Rupees

Districts.	Probable stock on 1st April 1877.	Probable sales during 1877-78.	Quantity to be manufactured to leave sufficient stock.	Cost there-of as estimated by the Collectors.	Quantity manufactured and brought to store in 1875-76.	Cost, 1875-76.	Collectors' estimate, 1877-78, Quantity.	Cost there-of as estimated by the Collectors.	Board's estimate for 1877-78.
1	2	3	4	5	6	7	8	9	10
	MDS.	MDS.	MDS.	RS.	MDS.	RS.	MDS.	RS.	RS.
Ganjam	578,723	907,788	2,028,347	1,87,523	943,120	70,000	924,000	85,425	1,20,000
Vizagapatam	104,170	375,000	833,330	92,456	279,434	18,815	475,000	35,600	57,000
Godavery	394,719	300,000	355,281	29,607	514,196	42,850	300,000	25,000	29,000
Kistna	696,233	400,000	308,762	21,193	603,959	47,891	645,000	45,000	22,000
Nellore	761,343	641,000	991,152	1,38,208	922,207	75,851	502,000	70,000	1,00,000
Chingleput	1,552,235	1,743,976	3,485,618	3,48,062	3,118,788	3,17,069	2,400,000	2,40,000	3,00,000
South Arcot	288,200	398,160	707,200	99,86	628,591	61,002	497,600	70,000	80,000
Tanjore	1,282,693	786,300	833,057	1,24,059	1,095,726	1,08,847	600,000	90,000	1,11,000
Madura	435,501	285,000	276,999	25,26	393,514	36,892	269,000	24,400	25,000
Tinnevely	1,164,999	854,000	970,001	85,683	1,181,865	1,02,226	1,200,000	1,06,000	86,000
Total	7,258,826	6,691,224	10,784,747	11,22,803	9,681,400	8,80,943	7,812,600	7,91,425	9,30,000

41. The above statement does not include South Canara and Malabar. In the former the Collector states that in the event of Government importation being continued it will be necessary to purchase 219,000 maunds of salt costing Rupees 80,100, but that otherwise salt to the value of Rupees 33,500 must be purchased as reserve. The probable stock likely to remain on hand in that district on 1st April 1877 is 226,000 Indian maunds, while the probable sales in 1876-77 is only 200,000. The Board do not therefore see any necessity for providing for the purchase of salt at all if a change of system is to be made. In Malabar the quantity of salt likely to be on hand on 1st April is 277,000 maunds, while the probable sales in 1876-77 is estimated at Indian maunds 305,000. The Collector makes no provision for the purchase of salt, and the Board do not think any is necessary, as in all probability Government importation and sale will be discontinued. In the event of the Government considering that provision should be made as usual, pending the final orders of the Government of India, the Board would provide Rupees 80,000 for South Canara and Rupees 1,00,000 for Malabar, which would suffice to purchase a year's stock.

	RS.
1871-72	1,00,600 Actuals.
1872-73	61,700 do.
1873-74	82,700 do.
1874-75	63,000 do.
1875-76	1,61,000 do.
1876-77	84,000 Sanctioned Estimate.
1877-78	1,45,000 Collectors' do.
1877-78	1,52,000 Board's do.

Note.—The above figures are exclusive of South Canara and Malabar.

	RS.
South Canara	4,300
Malabar	500
Total	4,800

42. *Charges for Storing Salt.*—The estimate of the Collectors under this head, exclusive of Malabar and South Canara, amounts to Rupees 1,45,000. This will be raised in the same proportion in which the provision of the manufacture of salt has been raised, i.e., to Rupees 1,52,000. In the event of a provision being made for purchase of salt in South Canara and Malabar an addition will have to be made for this item also for those districts as shown in the margin.

Godavery	Rs. 20
South Arcot	5,300
Total	5,320

1871-72	Rs. 5,000 Actuals.
1872-73	do.
1873-74	15,100 do.
1874-75	16,100 do.
1875-76	2,100 do.
1876-77	2,120 Sanctioned Estimate.
1877-78	5,320 Collectors' do.
1877-78	5,000 Board's do.

Freight on Salt imported.—Provision has been made under this head only in the districts noted in the margin. It is intended to meet the charges for supplying salt to French Government and for bringing salt from other districts to make up deficiency of stock. The Collector of South Arcot provides nearly double the sum usually provided on the ground that although a moiety of the charge is recoverable from the French Government the whole has to be paid by this Government in the first instance. The provision is accepted and fixed in round numbers at Rupees 5,000.

44. *Purchase and Repair of Salt Weighing-machines.*—Under this head the Collectors' estimate amounts to Rupees 5,150. The estimate is fair and will be taken at Rupees 5,000. This includes Rupees 200 provided in South Canara and Malabar.

1871-72	Rs. 7,900 Actuals.
1872-73	9,500 do.
1873-74	1,200 do.
1874-75	11,600 do.
1875-76	5,700 do.
1876-77	6,200 Sanctioned Estimate.
1877-78	5,150 Collectors' do.
1877-78	6,000 Board's do.

45. *Office Expenses and Salt Contingencies.*—The estimate of the Collector is Rupees 45,770. This item is composed as follows:—

Items.	Actuals.					Sanctioned Estimate, 1876-77.	Estimate for 1877-78.	
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.		Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gathering spontaneous salt			9,400	11,400	5,100	12,000	15,200	15,000
Office expenses and miscellaneous	14,200	27,400	17,500	14,200	17,100	16,000	21,026	17,000
Postage labels			1,500	1,800				
Contingencies	18,700	18,400	30,900	26,200	26,300	24,200	9,570	24,000
Total	32,900	45,800	59,300	53,600	48,500	52,200	45,796	56,000

The charges are very fluctuating and include all unforeseen charges. The Board have therefore slightly raised the estimates of the Collectors with reference to the actuals of the previous year.

46. *Petty Construction and Repairs.*—The charges under this head are subdivided into (1) Petty Construction with manufacturing and storing salt, and (2) Petty Works in connection with the estimates of the Collectors amount to Rs. 2,38,588, or Rupees 54,373 in excess of the actuals of 1875-76. This provision, which will be retained in round numbers at Rupees 2,39,000, includes Rupees 21,010, the cost of works to be done by the Public Works Department in the districts of Vizagapatam, Tanjore, and Madura. Arrangements should have been

made as have been done in the districts of Nellore and Chingleput for including the latter amount in the Public Works Budget with reference to G. O., dated 30th December 1875, No. 3,428, Public Works Department; but as this has not been done the whole amount will be retained in this budget, and if absolutely necessary arrangements can be made hereafter for its transfer to the Public Works Budget, or if it is not too late Government may order the transfer of the amount at once to the Public Works Budget. A list of the works for which the transfer is required is appended. The provision is in excess of the actuals of 1875-76 by Rupees 54,500, but it must be observed that during the current year the execution of several

1871-72	Rs. 1,67,200 Actuals.
1872-73	1,77,100 do.
1873-74	2,11,900 do.
1874-75	2,18,400 do.
1875-76	1,84,200 do.
1876-77	3,06,800 Sanctioned Estimate.
1877-78	23,888 Collectors' do.
1877-78	2,39,000 Board's do.

works has been postponed under the orders of Government owing to financial pressure, and hence the large provision for 1877-78.

Malabar	Rs. 3,000
South Canara	3,700

47. The subjoined statement shows the allotment for each district. The allotments made for South Canara and Malabar are for repairs to salt buildings and roads and are such as would be required even though a change of system is introduced.

Districts.	Actuals of 1875-76.	Current year's Grant.	Estimate for 1877-78.			
			By Collectors.		By Board.	Rs.
			To be executed by R. D.	To be executed by P. W. D.		
	Rs.	Rs.	Rs.	Rs.		Rs.
1. Ganjam	11,651	12,470	16,044	...	...	16,000
2. Vizagapatam	20,054	5,924	41,805	600	...	41,900
3. Godavery	14,182	10,000	10,000	...	...	10,000
4. Kistna	2,155	10,987	12,001	...	...	12,000
5. Nellore	15,013	27,447	26,630	...	...	26,700
6. Chingleput	60,049	50,970	44,855	...	...	45,000
7. South Arcot	16,490	77,527	20,792	...	...	20,800
8. Tanjore	27,121	34,185	9,475	6,000	...	15,500
9. Madura	3,709	13,555	8,411	14,410	...	23,000
10. Tinnevely	5,942	5,900	21,307	...	...	21,400
11. South Canara	4,890	6,635	3,698	...	...	3,700
12. Malabar	2,944	3,000	3,000	...	...	3,000
Total	1,84,200	3,06,800	2,17,578	21,010	...	2,39,000

1871-72	Rs. 15,44,100 Actuals.
1872-73	14,29,600 do.
1873-74	15,70,400 do.
1874-75	14,43,300 do.
1875-76	20,39,300 do.
1876-77	19,63,740 Sanctioned Estimate.
1877-78	17,79,102 Collectors' do.
1877-78	18,46,000 Board's do.

The total estimate under Salt as fixed by the Board thus amounts to Rupees 18,46,000. If provision has to be made for purchase of salt in South Canara and Malabar the estimate will amount to Rupees 20,30,800.

48. *STAMPS—Presidency Charges.*—The following table exhibits the proposed estimate under this head and that fixed by the Board:—

Items.	Actuals of 1875-76.	Sanctioned Estimate for 1876-77.	Estimate for 1877-78.	
			Superin- tendent's.	Board's.
Superintendent, including deputation allow- ance	Rs. 11,900	Rs. 12,400	Rs. 12,400	Rs. 12,400
Establishment	14,000	13,320	16,182	16,200
Contingencies	3,400	4,100	4,000	4,000
Official postage	400	300	400	400
Establishment in Accountant-General's office	2,350	1,668	1,668	1,700
Contingencies in do. do.	50	412	400	300
Total	32,100	32,200	35,050	35,000

The establishment is according to the sanctioned scale, including the increase allowed in G.O., dated 9th September 1876, No. 1,245.

49. *District Charges.*—The Collectors' estimate as revised by the Board is shown below:—

Items.	Actuals of 1875-76.	Sanctioned Estimate for 1876-77.	Estimate for 1877-78.	
			Collectors'.	Board's.
Establishment	Rs. 1,500	Rs. 4,416	Rs. 4,416	Rs. 4,400
Discount	7,300	95,400	1,01,430	97,600
Contingencies	2,800	2,984	3,775	3,000
Total	1,1,600	1,02,800	1,09,621	1,05,000

1871-72 ...	Rs. 1,58,000	Actuals.
1872-73 ...	2,06,600	do.
1873-74 ...	1,43,300	do.
1874-75 ...	1,35,100	do.
1875-76 ...	1,38,700	do.
1876-77 ...	1,35,000	Sanctioned Estimate.
1877-78 ...	1,44,671	Collectors' do.
1877-78 ...	1,40,000	Board's do.

1871-72 ...	Rs. 2,59,900	Actuals.
1872-73 ...	2,31,400	do.
1873-74 ...	2,41,300	do.
1874-75 ...	2,33,900	do.
1875-76 ...	1,78,600	do.
1876-77 ...	2,48,400	Sanctioned Estimate.
1877-78 ...	2,46,300	Board's do. Permanent.
	6,000	Temporary.
Total	2,52,300	

1871-72 ...	Rs. 11,600	Actuals.
1872-73 ...	17,000	do.
1873-74 ...	20,700	do.
1874-75 ...	23,600	do.
1875-76 ...	23,500	do.
1876-77 ...	25,000	Sanctioned Estimate.
1877-78 ...	28,850	Collectors' do.
1877-78 ...	25,000	Board's do.

50. The total estimate under S as fixed by the Board amounts to Rupee 1,40,000.

51. *Administration.*—The cost of the Board of Revenue is provided under this head. The full cost of the establishment exclusive of that (Rupees 5,920) temporarily sanctioned for completing Trade statistics, and which under G.O., dated 12th September 1876, No. 1,261, will be provided under Temporary Establishment is Rupees 2,37,444. This is exclusive of the contribution to the Civil Annuity Fund on the salaries of the Members and Secretaries. The actuals of 1875-76 were low as the Permanent Members were absent on leave or other duty. The full amount will be provided with Rupees 8,900 for contingencies.

1871-72 ...	Rs. 2,600	Actuals.
1872-73 ...	2,100	do.
1873-74 ...	1,500	do.
1874-75 ...	1,100	do.
1875-76 ...	1,200	do.
1876-77 ...	2,500	Sanctioned Estimate.
1877-78 ...	2,500	Collectors' do.
1877-78 ...	2,500	Board's do.

- * 1. Loss by exchange.
- 2. Discount on supply bills.
- 3. Rewards for proficiency on Oriental languages, &c.

rent year's estimate, i.e., Rupees 2,500, will be repeated. For other items under this head, such as those noted in the margin,* estimate is made by the Accountant-General.

53. *Advances under the Land Improvement Act.*—All Collectors have not made provision under this head. The Collec-

Ganjam ...	Rs. 5,000	Madura ...	Rs. 2,000
Nellore ...	2,000	Tinnevely ...	3,000
Kurnool ...	2,000	Coimbatore ...	5,000
Cuddapah ...	10,000	Salem ...	5,000
Bellary ...	20,000	Malabar ...	10,000
Chingleput ...	2,000		
North Arcot ...	2,000	Total	72,000
South Arcot ...	2,000		
Trichinopoly ...	2,000		

rs of the districts noted in the margin have made a provision of Rupees 72,000. The Act is not yet fully appreciated by the public, and consequently a provision of Rupees 50,000 for the whole Presidency might suffice, but it is desirable that an ample provision should be made

and the Board would retain the Collectors' estimate.

54. The subjoined statement shows in one view the estimates of the Collectors under the several major heads discussed in the foregoing paragraphs compared with the past actuals and the revision effected by the Board.

Items.	ACTUALS.						ESTIMATE FOR 1877-78.		Difference between Columns 6 and 9.
	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	Sanctioned Estimate for 1876-77.	Collectors'.	Board's.	
	2	3	4	5	6	7	8	9	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Refunds and Drawbacks ..	1,61,200	2,06,400	1,86,600	2,12,100	2,86,000	2,35,000	1,82,910	2,25,000	11,000
Land Revenue ..	33,05,500	32,63,400	32,65,900	32,78,700	33,31,700	33,37,400	33,73,102	33,79,000	47,300
Excise on Spirits and Drugs ..	1,71,000	2,67,400	2,27,000	2,31,200	1,97,000	2,30,000	2,23,582	2,28,100	31,700
Salt ..	1,49,800	1,45,100	1,74,600	1,84,600	1,87,300	1,83,000	1,94,146	1,89,800	2,500
Stamps ..	15,44,100	14,29,600	15,70,400	14,43,300	20,89,300	19,63,740	17,79,102	18,46,000	1,33,800
Administration (Board of Revenue) ..	1,58,000	2,08,600	1,43,300	1,35,100	1,86,700	1,35,000	1,44,671	1,40,000	3,300
Miscellaneous.	2,59,900	2,81,400	2,41,300	2,39,900	1,78,600	2,48,400	2,52,300	2,52,800	73,700
Charges for remitting Treasure beyond the District ..	11,800	17,000	26,700	23,600	23,500	25,000	28,850	25,000	1,500
Freight and Landing Charges ..	2,500	2,100	1,500	1,100	1,200	2,500	2,500	2,500	1,300
Advances under the Land Improvement Act ..					8,400		72,000	72,000	63,600
Total ..	57,69,600	57,89,000	58,97,200	57,43,500	63,39,700	68,60,040	62,58,163	63,59,700	20,000

55. The decrease in the estimate under Salt is due to no provision having been made for the purchase of salt in Malabar and South Canara. The decrease would have been greater but for the increased provision under manufacture and also under Petty Construction and Repairs owing to the curtailment of expenditure under that head in the current year on account of financial pressure.

56. *Law and Justice.*—Collectors have provided Rupees 12,206 for the salaries of peons employed in serving processes issued by Collectors for purposes other than the collection of arrears of revenue. Of this the provision made by the Collector of Godavery alone amounts to Rupees 8,400. There is evidently some mistake in this estimate. The Collector quotes Rupees 8,10 as the actuals of 1875-76, which is the sum expended for processes issued under Act II of 1864 debitable to Land Revenue, Miscellaneous, and not that expended for processes issued by the Collector in his Judicial capacity. The salary of the sanctioned establishment for the several districts amounts to Rupees 4,858, and the Board think that 5,000 Rupees may be provided in round numbers in the Accountant-General's Budget. No provision is necessary under Receipts, as the fees are collected in stamps, and thus appear under Stamp revenue. The cost is not allowed to exceed the receipts.

(signed) H. E. STOKES,
Acting Secretary.

ORDER THEREON, 10th January 1877, No. 75.

General. The Board of Revenue submit with these Proceedings the Budget Estimate of charges for 1877-78. In the annexed abstract the Board's estimates under the various heads for that year are compared with those for the current year and the actuals for 1875-76:—

Items.	Actuals, 1875-76.	Grant for 1876-77.	Proposed Estimate for 1877-78.	Difference between Columns 3 and 4.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Refunds and Drawbacks ..	2,37	2,35,000	2,25,000	— 10,000
Land-revenue ..	33,3	33,37,400	33,79,000	+ 41,600
Excise on Spirits and Drugs ..	1,9	2,30,000	2,28,100	— 1,900
Customs ..	1,8	1,83,000	1,89,800	+ 6,800
Salt ..	20,3	19,63,740	18,46,000	— 1,17,740
Stamps ..	1,3	1,35,000	1,40,000	+ 5,000
Administration (Board of Revenue) ..	1,7	2,48,400	2,52,300	+ 3,900
Miscellaneous.				
Charges for remitting Treasure beyond the district ..		25,000	25,000	
Freight and landing charges ..		2,500	2,500	
Advances under Land Improvement Act ..			72,000	+ 72,000
Total ..		60,040	63,59,700	— 340

2. *Refunds and Drawbacks.*—The actuals for 1875-76 and the proposed grant for 1877-78 are shown in the margin for the various items comprised under this head. The increase in the actuals under Excise on Spirits and Drugs, Customs, Salt, and Stamps, as compared with the estimates is not explained, but appears to be in part due to additional outlay during the year from the reserve in excess of the original estimate for the various items. For 1877-78 a reserve of Rs. 35,000 is provided, which, with 1,49,000 allotted under the various heads, amounts to Rs. 1,84,000. The Collectors' estimates are unduly low as observed by the Board; but their figures being less than the actuals of 1875-76 as noted above, the Government would raise the reserve from 35,000 to 50,000. The Budget provision under Refunds and Drawbacks will then be—

Refunds.	Actuals, 1875-76.	Estimates, 1876-77.	Board's Estimate, 1877-78.
Land-revenue ...	Rs. 68,000	Rs. 36,000	Rs. 45,000
Excise on Spirits, &c ...	11,500	2,000	5,000
Customs ...	10,700	5,000	8,000
Salt ...	9,833	4,000	5,000
Stamps ...	1,05,400	36,000	36,000
Total ...	2,05,400	1,33,300	1,49,000

Rs. 35,000 is provided, which, with 1,49,000 allotted under the various heads, amounts to Rs. 1,84,000. The Collectors' estimates are unduly low as observed by the Board; but their figures being less than the actuals of 1875-76 as noted above, the Government would raise the reserve from 35,000 to 50,000. The Budget provision under Refunds and Drawbacks will then be—

	RS.
Allotments under the various heads for refunds ...	1,49,000
Reserve to supplement the above ...	50,000
Drawbacks ...	41,000
Total ...	2,40,000

3. *Land-revenue.*—The land-revenue charges are treated under two heads,—I, Salaries and Expenses; and II, Miscellaneous.

I, *Salaries and Expenses.*—The provision under this head is distributed as follows; the estimates for the current year and the actuals of the past year being placed in juxtaposition for purposes of comparison:—

	Actuals, 1875-76.	Estimate, 1876-77.	Board's Estimate, 1877-78.
1. Salaries and expenses of Collectors, Sub-Collectors, and Head Assistant Collectors, including house-rent ...	Rs. 8,76,500	Rs. 8,97,000	Rs. 8,77,000
2. Assistant Collectors and house-rent ...	2,58,900	2,96,000	2,60,000
3. Deputy Collectors' salaries ...	1,89,000	1,80,600	1,84,000
4. Huzur Establishment ...	6,84,600	6,88,000	6,89,800
5. Taluk Establishment ...	14,64,700	14,66,720	14,77,000
6. Temporary Establishment ...	21,800	31,000	37,000
7. Medical charges ...	42,200	36,000	42,000
8. Travelling and tentage allowance to officers ...	2,11,000	2,26,000	2,27,000
9. Office expenses and Miscellaneous ...	85,100	91,000	94,900
Total ...	38,83,800	39,12,320	38,88,700

Sanctioned Scale.	Board's Provision.
1. 3,16,000	8,77,000
2. 3,10,000	2,60,000

In the case of Items 3, 4 and 5, the provision is based on the amounts required according to the sanctioned scale, which do not differ materially from the actuals for 1875-76.

The provision for the temporary establishment shows an excess over the sanctioned Budget of the current year, owing to inclusion of the charges connected with

Under the first two heads the provision is less than that necessary according to the sanctioned scale, but is based on the actuals of the past year.

the increase of establishment in the Collectors' offices for the preparation of the trade statistics, and owing to larger allotments for the establishment required for arranging district records.

The Medical charges will be passed at Rs. 42,000, the same being arrived at by the Board after communication with the Surgeon-General.

The charges for "the travelling of other officers and establishment" may be raised to Rs. 78,000 as estimated by Collectors. The Board's estimate for "Office Expenses and Miscellaneous" is fair, and is accepted. The explanation furnished by the Board for the variations under the items of Land-revenue Miscellaneous, is satisfactory; and the provision of Rs. 2,65,000 under that head is passed. The aggregate estimate under Land-revenue will thus be Rs. 41,55,700, or Rs. 2,000 above the Board's estimate. Deducting from this, one-fifth debitable to Law and Justice, the nett provision under Land-revenue amounts to nearly Rs. 33,81,000.

4. The charges under Excise on Spirits and Drugs, Sea and Land Customs, and Stamps have been carefully estimated by the Board, and do not call for remark. The Board's provision under these heads is accordingly approved and passed.

5. *Salt.*—The various charges comprised under this head are detailed below, and the Board's estimates are compared under each with the actual for 1875-76:—

	Actuals for 1875-76.	Estimate, 1876-77.	Board's Estimate, 1877-78.
	RS.	RS.	RS.
Salt Deputy Collectors ...	45,400	48,600	48,600
Tablishments ...	2,06,800	2,05,700	1,93,400
Police Guards ...	1,69,000	1,93,740	2,03,000
Travelling allowance ...	17,400	11,580	14,000
Purchase and manufacture of salt ...	11,94,800	10,45,000	9,30,000
Charges for storing salt ...	1,65,900	92,000	1,52,000
Freight on salt imported ...	2,100	2,120	5,000
Purchase and repair of salt weighing-machines ...	5,700	6,200	5,000
Office expenses and salt contingencies ...	48,500	52,200	56,000
Petty construction and repairs ...	1,84,200	3,06,600	2,39,000
Total ...	20,39,300	19,63,740	18,46,000

The provision for Salt Deputy Collectors is a fixed charge as explained by the Board.

The estimated charges for establishments, including the petty sum of Rs. 1,000 for temporary establishments, the necessity for which is not, however, very fully explained, are passed.

The increased provision for Police Guards is rather large; but considering the necessity for strengthening the preventive establishments recently urged by the Inspector-General of Police and the Board of Revenue in the interests of the Salt Revenue, the provision will be fixed at Rs. 2,00,000 which will be in excess of the actuals by Rs. 31,000.

The estimate for travelling allowances is fair.

Under the head "Purchase of salt and manufacturer's share" no provision is made for South Canara and Malabar, as it is expected that the excise system will be shortly introduced into those districts. The Board's estimates of salt requirements for the other districts vary considerably from the Collectors' forecasts, and the Government have no means of judging whether the Board's figures are correct. The information furnished in paragraph 40 is clear. The Board, while stating

that in 1875-76,—a year which was favorable for manufacture,—only 9,681,000 maunds could be manufactured, have provided for an outturn in 1877-78 of over ten millions of maunds, while the Collectors' estimates only provide for 7,812,600 maunds. As, however, the total actual charges of 1875-76 amounts to nearly 12 lakhs of Rupees, of which about three appertained to Malabar and Canara, the difference of about 9 lakhs is very near the Board's estimate of Rs. 9,30,000, which is therefore retained.

The provision under Petty Construction and Repairs is fully and satisfactorily explained by the board, and is accepted.

As proposed by them, arrangements can hereafter be made, if necessary, for transferring to the Public Works Budget the provision for works to be undertaken in Vizagapatam, Tanjore, and Madura.

The Budget provision under Salt thus aggregates Rs. 18,43,000.

6. The estimated charges on account of the Board of Revenue and miscellaneous items do not call for remark.

7. The provision for advances under the Land Improvement Act will be raised to Rs. 1,00,000, and the excess of Rs. 28,000 over the Board's estimate treated as a reserve, as it is in contemplation to afford every encouragement to ryots and land-owners to apply for advances for making material improvements to their lands.

8. The Budget Estimate of charges, as revised by Government, will stand thus:—

	RS.
Refunds and drawbacks	2,40,000
Land-revenue	33,81,000
Excise on Spirits and Drugs	2,28,100
Customs	1,89,800
Salt	18,43,000
Stamps	1,40,000
Board of Revenue	2,52,300
Miscellaneous	1,27,500
Total	64,01,700

9. In conclusion, the Government observe that the above estimate relates only to the ordinary charges of the year; the extraordinary demands on Government entailed by the present scarcity necessitating other special provision.

(True Extract.)

(Signed)

D. F. CARMICHAEL,
Secretary to Government.

Communicated to all Collectors and the Superintendent of Stamps for their information.

2. Adverting to the remark in Government in paragraph 5, the Board beg to observe that they made no estimate of the possible outturn of salt. They

only mentioned 10,785,000 maunds as the quantity which would have to be manufactured, in order to raise the stock at the end of the next year to a certain standard, but at the same time pointed out that it would be impossible to turn out so much in one year.

(A true Copy and Extract.)

Secretary.

To the Secretary to Government, Revenue Department.

„ all Collectors.

„ the Superintendent of Stamps.

Exd. A. Grubert and L. T. Zephir.

2086

1. To the H^d of Revenue 4-4-77

Nov 1877 Oct

Board of Revenue,

MADRAS.

ME 2061

PROCEEDINGS, 22ND MARCH 1877, No. 1,287.

24/3/77

Encl.

Received 9th April

MARCH.
No. 1,287.

Budget Estimate of Charges for 1877-78.—
Communicating to all Collectors and Super-
intendent of Stamps Government Order re-
viewing —, and submitting that Board of
Revenue made no estimate of possible outturn
of salt.

10/2/78

Recorded

17/2/77