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AMIL NADU ARCHIVES

VERNMENT OF TAMIL NADU

Revenue **DEPARTMENT**

G.O. No. / B.P. No.	2056	Press. / Mis.
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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

21st December 1878, No. 2,056.

Read the following paper :—

No. 248. Proceedings of the Board of Revenue, dated 23th November 1878, No. 3,157.

THE Board resolve to submit the Budget of charges for 1879-80.

	Rs.
Actuals of 1873-74	33,500
Do. of 1874-75	35,200
Do. of 1875-76	68,000
Do. of 1876-77	1,35,700
Do. of 1877-78	39,640
Sanctioned Estimate for 1878-79 ...	76,000
Collectors' do. for 1879-80 ...	34,150
Board's do. do. ...	62,000
Actuals of 1873-74	5,900
Do. of 1874-75	31,200
Do. of 1875-76	11,500
Do. of 1876-77	44,200
Do. of 1877-78	20
Total ...	92,820
Average ...	18,564
Sanctioned Estimate for 1878-79 ...	5,000
Collectors' do. for 1879-80 ...	2,350
Board's do. do. ...	5,000
Godavari	1,000
Kistna	10,000
Cuddapah	3,000
Madura	2,000
Coimbatore	500
South Canara	340
Malabar	800
Total ...	17,640
Regular Estimate for 1878-79	60,000
Actuals of 1873-74	4,600
Do. of 1874-75	4,600
Do. of 1875-76	10,700
Do. of 1876-77	4,500
Do. of 1877-78	59,210
Total ...	83,610
Average ...	16,722
Sanctioned Estimate for 1879-80 ...	8,000
Collectors' do. do. ...	7,900
Board's do. do. ...	8,000
Actuals of 1873-74	35,500
Do. of 1874-75	3,900
Do. of 1875-76	9,800
Do. of 1876-77	35
Do. of 1877-78	30
Total ...	49,265
Average ...	9,853
Sanctioned Estimate for 1878-79 ...	2,000
Board's do. do. ...	2,000

2. REFUNDS — *Land Revenue.*—The Collectors' estimates amount to Rupees 34,150. The average of the past years is Rupees 62,000, which the Board propose to adopt as the estimate for 1879-80. Of this, Rupees 34,000 will be entered against the several districts and Rupees 28,000 as reserve.

3. REFUNDS—*Excise on Spirits and Drugs.*—The Collectors' estimates amount to Rupees 2,350, but considering the past actuals the amount appears to be too small. The Board consider that the sanctioned estimate for the current year should be repeated.

4. REFUNDS — *License Tax.*—Only seven Collectors have estimated under this head. The refunds may be large during the current year, being the first year in which the Act has been introduced, but this is not likely to be the case in 1879-80. The Board think that for all the twenty-one districts a provision of Rupees 50,000 will be sufficient.

5. REFUNDS — *Customs.*—The Collectors' estimates which nearly agree with the sanctioned estimate for the current year will be adopted in round numbers at Rupees 8,000. The actuals of 1877-78 were unusually high in consequence of refunds made in that year on account of duty erroneously collected on locomotives and other machinery intended for the Railway.

6. REFUNDS — *Salt.*—The Commissioner of Salt Revenue has furnished no estimate under this head. Refunds seldom occur under Salt ; the Board would however repeat the current year's estimate.

		Rs.
Actual of 1873-74	... ...	78,700
Do. of 1874-75	... ...	86,200
Do. of 1875-76	... ...	1,05,400
Do. of 1876-77	... ...	71,100
Do. of 1877-78	... ...	64,750
Total	...	4,06,150
Average	..	81,230
Sanctioned Estimate for 1878-79	...	86,000
Collectors' do. for 1879-80	...	72,450
Board's do. do.	...	81,000

7. REFUNDS—*Stamps.*—The Collectors' estimates amount to Rupees 72,450. The Board would raise it to Rs. 81,000, the average actuals of the past five years.

	Rs.
Land Revenue including reserve ...	62,000
Excise on Spirits and Drugs	5,000
Assessed Taxes	50,000
Customs	8,000
Salt	2,000
Stamps...	81,000
Total ...	2,08,000

8. The total estimate under refunds as revised by the Board amounts to Rupees 2,08,000.

		Rs.
Actuals of 1873-74	... ...	28,400
Do. of 1874-75	... ...	51,000
Do. of 1875-76	... ...	30,600
Do. of 1876-77	... ...	28,600
Do. of 1877-78	... ...	17,310
Total	...	1,55,910
Average	...	31,182
Sanctioned Estimate for 1878-79	...	35,000
Collectors' do. for 1879-80	...	30,300
Board's do. do.	...	31,000

9. DRAWBACKS. — The Collectors' estimate is nearly equal to the average of the actuals of the past five years. It will be accepted in round numbers at Rupees 31,000.

		Rs.
Actuals of 1873-74	... ...	1,86,600
Do. of 1874-75	... ...	2,12,100
Do. of 1875-76	... ...	2,36,000
Do. of 1876-77	... ...	2,84,200
Do. of 1877-78	... ...	1,80,960
Total	...	10,99,860
Average	...	2,19,972
Sanctioned Estimate for 1878-79	...	2,12,000
Collectors' do. for 1879-80	...	1,65,290
Board's do. do.	...	2,39,000

10. The total estimate under refunds and drawbacks will be Rupees 2,39,000 against Rupees 2,12,000 the sanctioned estimate of the current year.

11. LAND REVENUE.—This head comprises (1) Salaries and expenses, (2) Miscellaneous charges.

			Rs.
Actuals exclusive of contribution to Annuity Fund.	1873-74	...	8,84,900
	1874-75	...	8,95,100
	1875-76	...	8,76,500
	1876-77	...	8,74,800
	1877-78	...	9,01,130
Sanctioned Estimate for 1878-79		...	8,85,000
Collectors' do.	do.	...	9,04,508
Board's do.	do.	...	9,00,000

2. SALARIES AND EXPENSES OF COLLECTORS, SUB-COLLECTORS, AND HEAD ASSISTANT COLLECTORS, INCLUDING HOUSE-RENT.—The sanctioned scale including the salary of the Irrigation Sub-Collector at Kurnool and a moiety of the salary of the Commissioner and Assistant Commissioner of the Nilgiris, but exclusive of the subscription to the Civil Annuity Fund, is Rupees

9,28,000.* The amount estimated by Collectors excluding probable savings is Rupees 9,04,508 which is very fair considering that the estimate includes the salary of the Irrigation Sub-Collector, Kurnool, which is not included in the actuals of past years. The estimate will be retained at Rupees 9,00,000 in round numbers. The actuals of 1877-78 were large owing to the fact that there were not so many absentees as usual in consequence of the famine.

	Rs.
* Salary	9,19,296
House-rent	8,400
Total ...	9,27,696
or	9,28,000

13. ASSISTANT COLLECTORS' SALARY AND HOUSE-RENT.—The Collectors' estimate under this head is Rupees 2,38,881 exclusive of subscription to the Civil Annuity Fund. The actual number to be provided for, exclusive of those on leave but including those recently appointed, is 30 passed and 22* unpassed. Supposing that this number will be employed throughout the next year, the provision required will be Rs. 2,92,000 in round numbers. Looking however to the actuals of previous years, the Board would fix the estimate at Rupees 2,80,000. The actuals of 1876-77 and 1877-78 were less than the actuals in previous years as the pay of several Assistant Collectors was debited to Famine in consequence of their employment on famine duty.

			Rs.
Actuals inclusive of contribution to Civil Fund.	1873-74	...	2,81,000
Actuals exclusive of contribution to Civil Fund.	1874-75	...	2,45,000
	1875-76	...	2,58,900
	1876-77	...	1,20,400
	1877-78	...	94,490
Sanctioned Estimate for 1878-79		...	3,00,000
Collectors' do.	for 1879-80	..	2,38,881
Board's do.	do.	...	2,80,000

* 15 in the country.
7 appointed but not yet arrived.

Total ... 22

14. DEPUTY COLLECTORS' SALARIES.—The Collectors' estimates amount to Rupees 2,10,000, the cost of the sanctioned scale being Rupees 2,32,200 as shown in the margin†. Of this Rupees 48,600 are annually provided under Salt on account of the Deputy Collectors employed in that Department whatever be the grade of the officers who actually perform the duty. It is not possible to estimate accurately the amount which should be deducted on account of salt as it is not known what officers will be selected for the department when the scheme of reorganization approved in G.O., dated 31st August 1878, No. 1,397, is introduced. Assuming however that the Deputy Collectors of the several classes now actually employed on salt duty will be transferred to that department, the Board have deducted Rupees 44,400 (*vide* G.O., dated 2nd November 1878, No. 1,756,) on that account from the total, providing the remainder Rupees 1,87,800 under Land Revenue. If any Temporary Deputy Collectors are needed owing to paucity of Covenanted officers, the additional cost may be met from savings in the salaries of Covenanted Assistant Collectors.

	Rs.
Actuals of 1873-74	2,07,300
Do. of 1874-75	2,14,000
Do. of 1875-76	1,89,000
Do. of 1876-77	1,99,200
Do. of 1877-78.	2,00,940
Sanctioned Estimate for 1878-79 ..	1,84,000
Collectors' do. for 1879-80 ...	2,10,000
Board's do. do. ...	1,87,800

	Rs.
† 6 First-class	43,200
12 Second-class	72,000
12 Third-class	50,400
21 Fourth-class	63,000
	2,28,600
Special allowances to the Deputy Collectors of Chingleput and Wynad...	3,600
Total ...	2,32,200

	Rs.
Actuals of 1873-74	6,85,200
Do. of 1874-75	6,81,700
Do. of 1875-76	6,84,600
Do. of 1876-77	6,81,500
Do. of 1877-78	6,71,770
Sanctioned Estimate for 1878-79 ...	6,89,800
Collectors' do. for 1879-80 ..	6,89,092
Board's do. do. ...	6,89,800

15. HUZUR ESTABLISHMENT.—The provision made by Collectors is Rs. 6,89,092, which is nearly the same as the sanctioned grant for the current year. The cost of the sanctioned scale is Rupees 6,89,748, and as this amount is usually expended, the full sanctioned scale Rupees 6,89,800 in round numbers will be provided.

	RS.
Actuals of 1873-74...	14,52,300
Do. of 1874-75...	14,56,500
Do. of 1875-76...	14,64,700
Do. of 1876-77...	14,58,700
Do of 1877-78...	14,51,520
Sanctioned Estimate for 1878-79...	14,77,000
Collectors' do. for 1879-80...	14,79,000
Board's do. for do. ...	14,77,000

16. TALUK ESTABLISHMENT.—The Collectors' estimates amount to Rupees 14,79,000, the cost of the sanctioned scale being Rupees 14,77,000. The latter amount will be provided for 1879-80.

17. TEMPORARY ESTABLISHMENT.—Under this head provision has been made as follows :—

	RS.
* Godavari...	924
Kistna	1,380
Total ...	2,304

(1.) *Petty Establishment for surveying unassessed waste lands.*—Provision has been made for this establishment in the districts noted in the margin* and the amounts are the same as those sanctioned for the current year. The estimates will be retained.

	RS.
Madras	240
Madura	320
Tinnevelly...	1,080
South Canara	30
Malabar	900
Total ...	2,570

(2.) *Establishment for arranging Records.*—Collectors have provided Rupees 2,570 under this head, the sanctioned grant for the current year being Rupees 4,000. The Board would repeat the current year's grant, *i.e.*, Rupees 4,000.

(3.) *Zilladars.*—This establishment exists only in two districts, and the amounts provided are the same as those sanctioned for the current year. The establishment cannot be dispensed with till additional Inspectors are sanctioned as proposed by the Board in their Proceedings, dated 18th June 1875, No. 1,680, and the provision will accordingly be retained.

	RS.
Chingleput	2,304
North Arcot	96
Total ...	2,400

(4.) *Escheat Establishment.*—This establishment exists only in Malabar and the amount provided is Rupees 2,740 ; its continuance has been sanctioned till the end of the current year, when the question of its further retention will have to be considered. The provision in the budget for the whole official year will be retained.

G.O., dated 6th April 1878, No. 539.

(5.) *Trade Establishments.*—Only two Collectors have made provision under this head for the salaries of the clerks sanctioned for preparation of trade statistics in their offices, the others having either made provision under Customs or omitted it altogether. The salaries of the clerks allowed to Collectors of Maritime Districts amount to Rupees 5,460,* and this sum will be provided in the budget. The Board have not included this establishment under Customs, as Trade Statistics are not prepared by these clerks exclusively, and as the cost of Collectors' general establishments has always been charged to Land Revenue (and the Board think properly so debited), whatever be the work performed by the individuals composing them whether Salt, Customs or Land Revenue—*vide* paragraph 3, Board's Proceedings, dated 12th February 1878, No. 363.

	RS.
*1. Ganjam	35
2. Vizagapatam	35
3. Godavari	35
4. Kistna	35
5. Nellore	35
6. South Arcot	35
7. Tanjore	35
8. Madura	35
9. Tinnevelly	35
10. South Canara	35
11. Do.	35
12. Malabar	15
	90
	455
	12
	5,460

(6.) *Assistant Collectors' Establishments.*—The Collectors' estimates for this establishment amount to Rupees 17,028. Assuming that establishments will be required for one passed Assistant in each district except Madras and Nilgiri, the cost will be Rupees 16,000; which the Board propose to provide.

(7.) *Additional Gumasta for Ramandroog Sub-Magistrate, Bellary.*—Rupees 180 will as in last year be provided under this head.

G.O., dated 16th June 1875, No. 1,269.

(8.) Provision has also been made for the following items :—

Rupees 5,196 for the establishment of the Special Sub-Collector employed on Canal Irrigation work in Kurnool.

Rupees 3,000 for the Temporary Deputy Collector in Chingleput for settling claims to compensation on account of lands taken up for public purposes—G.O., 22nd August 1878, No. 1,352.

Rupees 1,248 for the establishment of the above Officer.

Rupees 1,060 for the establishment required to compile statements to accompany the report on some of the quit-rent divisions in Madras.

Rupees 240 for the clerk entertained under G.O., 8th May 1878, No. 699, for preparing Village Service Inam Registers in Chingleput.

Rupees 60 for the salary of an Amin employed in an Amani village in Chingleput—G.O., 21st May 1874, No. 3,348.

Rupees 1,200 for two Malayalam Clerks sanctioned for the Nilgiri Commissioner's office in G.O., dated 30th November 1877, No. 3,284.

Rupees 3,840 for the salaries of Additional Curnams or accountants to be employed in Godavari—G.O., dated 2nd November 1878, No. 1,766.

	RS.
Actuals of 1873-74	21,100
Do. of 1874-75	22,600
Do. of 1875-76	21,800
Do. of 1876-77	23,200
Do. of 1877-78	24,060
Sanctioned Estimate for 1878-79 ...	34,700
Collectors' do. for 1879-80 ...	36,690
Board's do. do. ...	49,100

The total estimate, under temporary establishment as revised by the Board will be Rupees 48,928 or Rupees 49,100 in round numbers.

18. MEDICAL CHARGES.—The Collectors estimate the charges under this head at Rupees 42,600, the actuals of the past year being Rupees 35,270. The estimate furnished by the Surgeon-General of Indian Medical Department exclusive of the salaries of Medical Subordinates attached to Survey and Settlement Departments amounts to Rupees 44,904. The latter estimate will be adopted in round numbers at Rupees 45,000.

	RS.
Actuals of 1873-74	35,800
Do. of 1874-75	40,500
Do. of 1875-76	42,200
Do. of 1876-77	38,800
Do. of 1877-78	35,270
Sanctioned Estimate for 1878-79 ...	44,000
Collectors' do. for 1879-80 ...	42,600
Board's do. do. ...	45,000

19. TRAVELLING ALLOWANCE OF OFFICERS.—The subjoined statement shows the estimates under this head :—

Items.	Actuals of 1877-78.	Sanctioned Estimate, 1878-79.	ESTIMATE FOR 1879-80.	
			Collectors'.	Board's.
	RS.	RS.	RS.	RS.
Fixed tentage	...	67,000	68,540	69,000
Extra tentage of Covenanted officers and travelling allowance of Deputy Collectors ...	1,46,840	81,400	81,340	81,000
Travelling allowance of other officers and establishment	85,480	76,600	76,300	76,000
Total ...	2,32,320	2,25,000	2,26,180	2,26,000

	Rs.
Actuals of 1873-74	2,10,600
Do. of 1874-75	2,24,800
Do. of 1875-76	2,11,000
Do. of 1877-78	2,19,700
Sanctioned Estimate for 1878-79 ...	2,32,320
Collectors' do. for 1879-80 ...	2,25,000
Board's do. for do. ...	2,26,180
	2,26,000

The Collectors' estimates are fair and will be accepted in round numbers at Rupees 2,26,000.

	Rs.
Actuals of 1873-74	84,300
Do. of 1874-75	99,900
Do. of 1875-76	85,100
Do. of 1876-77	1,13,000
Do. of 1877-78	2,45,960

20. OFFICE EXPENSES AND MISCELLANEOUS.—The estimate of Collectors under this head amounts to Rupees 1,01,150 as shown below :—

Items.	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
		Collectors'.	Board's.
	Rs.	Rs.	Rs.
1. Country Stationery and Saderward	35,000	39,000	39,000
2. Hire of conveying records	20,000	21,800	21,800
3. Charges for binding books	2,500	2,700	2,700
4. Purchase and repair of office furniture ...	15,000	14,250	14,200
5. Peons' belts and badges	4,500	4,900	4,900
6. Contingencies	15,000	18,500	18,400
Total ...	92,000	1,01,150	1,01,000

The Collectors' estimate will be adopted in round numbers at Rupees 1,01,000.

21. LAND REVENUE, MISCELLANEOUS.—The estimates for these items are shown below :—

Items.	Actuals for 1877-78.	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
			Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.
1. Charges for remitting Treasure within the district	29,120	16,000	16,950	17,000
2. Law charges in the Revenue Department	11,850	11,000	9,930	11,000
3. Service Telegrams	28,730	10,000	14,270	10,000
4. Service Postage Labels	92,390	68,000	72,050	72,000
5. Charges for the Service of Revenue Process.	1,28,420	1,35,000	1,41,596	1,35,000
6. Pearl Fisheries... Establishment	18,070	...	6,500	...
7. Contingencies		1,500	2,800	2,800
8. Chank Fisheries		7,700	9,000	9,000
8. Post Office charges including Registration.	...	5,000	5,250	5,000
9. Purchase of Periodicals and Books*	420	1,000	940	900
10. Amindevi Coir... Establishment	10,800	2,200	1,968	2,000
11. Sundries	85,040	24,000	24,000	24,000
		25,600	20,310	50,000
Total ...	4,04,840	3,07,000	3,25,564	3,38,700

* Included under No. 11.

Item 1.—The Collectors' estimates have been adopted in round numbers at Rupees 17,000. The actuals of 1877-78 were high owing to movements of treasure in connection with famine expenditure.

Item 2.—This is a fluctuating item. The Board have repeated the current year's estimate.

Item 3.—The actuals of 1877-78 were high owing to service telegrams in connection with famine. The Board think that Rupees 10,000 will suffice.

Item 4.—The Collectors' estimate has been adopted. Correspondence connected with the famine raised the actuals for 1877-78.

Item 5.—The Collectors' estimates appear high looking to the actuals of 1877-78. The current year's estimate has been repeated.

Item 6.—No provision has been made for the establishment of the steamer *Margaret Northcote*, as it will be included in the Marine Budget.

Item 11.—Particulars are not given for this item. But looking to the actuals the Board have thought it proper to raise the Collectors' estimate to Rupees 50,000.

The other items call for no remark.

22. The aggregate of all items of estimates exclusive of miscellaneous charges under Land Revenue amount to Rupees 39,55,700, of which Rupees 7,88,000 are debitable to Law and Justice on account of Magisterial charges, leaving the remainder Rupees 31,67,700 chargeable to Land Revenue. Adding to the latter the sum of Rupees 3,38,700 for miscellaneous charges, the total amount chargeable to Land Revenue is Rupees 35,06,400 as shown below :—

	Rs.
1. Salaries and Expenses of Collectors, Sub-Collectors and Head Assistant Collectors including house-rent	9,00,000
2. Assistant Collectors' salary and house-rent	2,80,000
3. Deputy Collectors' salaries ...	1,87,800
4. Huzur Establishment	6,89,800
5. Taluk do.	14,77,000
6. Temporary do.	49,100
7. Medical Charges	45,000
8. Travelling and Tentage Allowance of Officers	2,26,000
9. Office Expenses and Miscellaneous	1,01,000
Total ...	39,55,700

	Rs.
Land Revenue—Salaries and Expenses	39,55,700
Deduct a moiety of the salaries of the Commissioner and Assistant Commissioner of Nilgiris from which one-fifth is not to be deducted	15,700
Remainder ...	39,40,000
Deduct one-fifth debitable to Law and Justice	7,88,000
Remainder ...	31,52,000
Add moiety of the pay of the Commissioner of Nilgiris and of his Assistant deducted above	15,700
Total ...	31,67,700
Add Miscellaneous Charges	3,38,700
Total ...	35,06,400

23. The above estimate compares with the past actuals as shown below :—

	Rs.	
1874-75	32,78,700	Actuals exclusive of contribution to Civil Fund.
1875-76	33,31,700	
1876-77	33,08,200	
1877-78	34,94,600	
1878-79	34,55,200	Sanctioned Estimate.
1879-80	34,72,900	Collectors' do.
1879-80	35,06,400	Board's do.

24. EXCISE ON SPIRITS AND DRUGS.—The estimate under this head is shown in the subjoined statement in comparison with the past actuals and the estimate for the current year :—

Items.	ACTUALS.					Sanctioned Estimate for 1878-79.	ESTIMATE FOR 1879-80.	
	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.		Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Establishment ...	22,000	23,000	23,000	22,690	22,460	22,905	23,716	22,900
2. Temporary do.	...	...	...	...	...	112	...	...
3. Cost of manufacture and purchase of Liquor	2,62,300	2,62,500	1,64,500	1,96,900	2,34,360	2,16,600	1,90,000	1,90,000
4. Country Stationery and Saderward						200	200	200
5. Registration Fees	2,200	5,400	9,500	...	...	...	...	...
6. Contingencies ...				400	40	6,280	1,610	1,600
				4,900	7,570	3,900	4,340	6,000
Total ..	2,27,000	2,31,200	1,97,000	2,24,500	2,64,430	2,50,000	2,19,866	2,20,700

Item 1.—The Collector of Cuddapah has entered Rupees 1,720 on account of gauging establishment. As this establishment will be maintained at the cost of the renter, it will be excluded. In Madras the Collector has provided Rupees 912 less than the sanctioned grant for the current year. The cause is not explained. The Board will repeat the current year's grant. In the case of the other items the Board accept the Collectors' estimates, except in the case of Item 6, in which they have slightly raised the estimate from a consideration of the actuals of 1877-78.

25. ASSESSED TAXES.—The amount estimated by Collectors under this head is as follows:—

	Establishment.	Contingencies.
	RS.	RS.
1. Ganjam	Not given.	...
2. Vizagapatam	3,000	...
3. Godavari	2,580	500
4. Kistna	2,760	300
5. Nellore	1,400	...
6. Cuddapah	2,940	...
7. Bellary	3,120	80
8. Kurnool	Not given.	...
9. Madras	...	...
10. Chingleput	1,500	...
11. North Arcot	Not given.	...
12. South Arcot	1,860	416
13. Tanjore	2,040	...
14. Trichinopoly	1,320	1,000
15. Madura	1,440	1,050
16. Tinnevelly	2,040	60
17. Coimbatore	2,220	980
18. Nilgiri	420	100
19. Salem	2,040	...
20. South Canara	1,320	100
21. Malabar	2,220	3,100
Total ...	34,220	7,686

The cost of the establishments sanctioned in G.O., dated 4th May 1878, No. 664, is Rupees 44,220; slight additions have been subsequently sanctioned in one or two places, and perhaps a small further increase may be necessary. The Board think it will be ample if Rupees 50,000 are provided under this head including contingencies. This however does not include the amount of remuneration to be paid to Municipalities under Section 25 of the Act for the performance of the duties imposed upon them thereby. This will be deducted from the gross sum payable by them, and the net amount only will appear under receipts. The sums entered under contingencies by Collectors are excessive in some cases and appear to include payments to Municipalities under Section 25.

RS.	
48,000	Establishment.
2,000	Contingencies.
50,000	

26. SEA CUSTOMS.—Under the head of Establishment the Collectors' estimates are as follows:—

	Sanctioned Estimate for 1878-79.	ESTIMATE FOR 1879-80.	
		Collectors'.	Board's.
	RS.	RS.	RS.
1. Collector	26,880	26,880	26,900
2. Deputy Collector	8,400	8,400	8,400
3. Establishment	1,19,720	1,30,550	1,37,600
4. Temporary Establishment...	2,700	2,910	2,700
Total ...	1,57,700	1,68,740	1,75,600

Cost of Temporary Establishments sanctioned for compiling Trade Statistics.

	RS.	
Vizagapatam ...	408	To appear under Land Revenue, the establishments being in Collectors' offices.
Godavari	420	
South Arcot ...	420	
Tanjore	420	
Ganjam	204	To appear under Item 4 in the above table, the establishments being in Customs offices.
Excess amount in Ganjam disallowed ...	360	
Total ...	2,232	

Item 3.—The Collectors' estimates amount to Rupees 1,30,550, inclusive of the sums noted in the margin, which ought to appear in the Land Revenue or under Item 4 in the above table. The Collector of Ganjam has made an excess provision of Rupees 360 without explanation. Excluding these sums, the provision made by Collectors amounts to Rupees 1,28,318. To this has to be added Rupees 9,240, being the sum referred to under Item 5, paragraph 30. The total provision under establishment thus amounts to Rupees 1,37,558, or Rupees 1,37,600 in round numbers.

Item 4.—The provision under this head is for the salaries of the Trade establishments sanctioned in Customs offices for compiling trade returns. The sum provided by Collectors is Rupees 2,910; but the correct sum to be entered is Rupees 2,694 as follows:—

	RS.
Ganjam*	204
Godavari†	300
Madras (Customs office)‡	1,020
South Canara§	420
Malabar Preventive Establishment ...	750
Total ...	2,694

* G.O., dated 12th June 1877, No. 1,958.
† " " 25th Feb. 1876, " 284.
‡ " " 9th May " " 590.
" " 7th July " " 917.
§ " " 25th Feb. " " 284.
" " 15th Dec. 1877, " 3,898.

This amount will be provided in the budget in round numbers at Rupees 2,700.

The total estimate under establishments will thus be Rupees 1,75,600.

27. CONTINGENCIES.—This includes charges for Saderward or Country Stationery and miscellaneous items. The Collectors' estimates amount to Rupees 21,340, the current year's grant being Rupees 19,500. Of the former, Rupees 13,750 are for extra remuneration to clerks doing duty out of office hours, which is eventually recovered from merchants. The provision of Rupees 21,340 appears small in view of the actuals‖ of 1877-78, but the cause of the large increase in 1877-78 is not clear. The Board would raise the estimate to Rupees 25,000.

‖ Rupees 29,490.

	RS.
Actuals of 1873-74	1,59,600
Do. of 1874-75	1,69,500
Do. of 1875-76	1,72,100
Do. of 1876-77	1,85,600
Do. of 1877-78	2,06,220
Sanctioned Estimate for 1878-79 ...	1,77,700
Collectors' do. " 1879-80 ...	1,90,080
Board's do. " 1879-80 ...	2,00,600

28. The total estimate under Sea Customs as fixed by the Board is Rupees 2,00,600.

29. LAND CUSTOMS.—Under Land Customs the estimates of Collectors and the Board are as follow :—

Items.	ACTUALS.					Sanctioned Estimate for 1878-79.	ESTIMATE FOR 1879-81ST.	
	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.		Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Preventive Establishment	...	...	...	...	...	24,000	17,000	24,000
2. Establishment ...	13,000	13,000	13,700	14,300	18,320	14,000	18,000	18,000
3. Saderward and Contingencies ...	1,900	1,400	1,500	1,700	2,230	1,500	1,425	1,500
Total ...	14,900	15,000	15,200	16,000	20,550	39,500	36,525	43,500

(1.) The Preventive Police Establishment was transferred from Provincial to Imperial in 1878-79. The Collectors of Godavari and Tanjore do not make any provision under this head, but the Inspector-General of Police estimates the total cost at Rupees 23,857, which the Board will adopt in round numbers at Rupees 24,000.

(2.) Under ordinary establishment the Collector of South Arcot has provided an increase of Rupees 3,920, being a moiety of the Military pay of the Consular Agent at Pondicherry, which the Accountant-General, it would appear, has directed to be debited to this head. The provision will be retained, but the Board do not understand the grounds on which the debit is considered proper; the Consular Agent's connection with Land Customs does not appear to warrant the charge of half his salary to that head; the Board think the whole should be a Political charge.

(3.) The provision under Contingencies calls for no remark. It will be retained in round numbers at Rupees 1,500.

The total estimate under Customs amounts to Rupees 2,44,100.

30. SALT ESTABLISHMENT.—The estimate under this head is as follows :—

Items.	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Commissioner's Estimate for 1879-80.	Board's Estimate for 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Commissioner's salary	1,372	* 52,000	23,208	24,360	24,350
2. Deputy Commissioner's	...	...	...	27,648	27,650
3. Do. Collector's or Assistant Commissioner's ...	43,588	48,600	51,750	88,800	88,800
4. Establishments of the above officers	1,84,468	19,800	31,596	38,584	37,040
5. Divisional Establishments		1,76,400	1,75,090	1,75,030	1,58,660
6. Temporary do.	2,286	10,000	10,000	10,000	12,400
7. Boat Establishment	...	...	376	318	300
Total ...	2,31,714	2,54,800	2,92,020	3,64,800	3,49,200

* Includes the cost of the Commissioner's Establishment.

Items 1, 2, *and* 3 have been calculated according to the scale sanctioned by Government.

Item 4.—This item is on account of the establishments of the Salt Commissioner, Deputy and Assistant Commissioners. Mr. Bliss has provided for the existing establishments of Deputy Collectors in twelve Districts, including Malabar, where the cost is now debited to Customs under G.O., dated 28th August 1878, No. 1,367, while the number of Assistant Commissioners newly proposed is thirteen, exclusive of two Probationers and one Office Assistant, who require no separate establishments. When the appointments of Assistant Commissioners are finally sanctioned the Commissioner possibly intends to divide the existing establishments among them. The provision made for Malabar (Rupees 1,560) will be excluded as it has been properly provided under Customs by the Collector.

Item 5.—The Commissioner's estimate includes Rupees 7,200 for Malabar and Rupees 9,240 for South Canara, being portions of the amalgamated Salt and Customs establishments sanctioned in G.O., dated 23rd August 1877, No. 2,562; but as these sums are debitable to Customs under G.O., dated 28th August 1878, No. 1,367, they will be excluded.

Items 6 *and* 7.—The establishments provided under these heads are :—

Item (1.)	Rupees	180 for establishment to supervise the fish-curing experiment in Ganjam.
„ (2.)	„	140 for Boat establishment in Ganjam sanctioned in G.O., dated 8th March 1875, No. 359.
„ (3.)	„	710 for the temporary establishment sanctioned for the Pentacottah Division in Vizagapatam. G.O., dated 29th July 1878, No. 1,190.
„ (4.)	„	2,500 for Preventive Inspector and extra Clerks for storage in Chingleput. G.O., dated 19th July 1878, No. 1,100.
„ (5.)	„	2,000 for extra hands for storing salt at Vedaraniem and Negapatam in Tanjore.
„ (6.)	„	84 for Boat establishment in Tanjore.
„ (7.)	„	110 for establishment to supervise fish-curing in Tinnevelly.
„ (8.)	„	94 for Boat establishment in Tinnevelly.
„ (9.)	„	4,500 Reserve.
Total ...		10,318

Item (3.)—The sanction of Government is for Rupees 119 per mensem or 1,428 per annum, and it was accorded for only one year, subject to revision afterwards; on this ground the Commissioner has made provision only for a portion of the year, but the Board have raised it to Rupees 1,428 to meet the contingency of the establishment being required either in full or in part for the whole year.

Item (4.)—The sanction accorded is Rupees 330 for storing salt and Rupees 3,900 for preventive establishment—total Rupees 4,230.

The Commissioner appears to have provided the latter establishment for only a portion of the year; no reason is assigned, and the Board have therefore provided the full amount sanctioned, *i.e.*, Rupees 4,230 or 4,200 in round numbers.

The other items call for no remark and the amounts proposed will be retained.

The total provision made by the Board for salt establishment is thus Rupees 3,49,900 in round numbers.

31. POLICE GUARD.—The estimate furnished by the Inspector-General of Police is as follows :—

	Rs.
Permanent Salt Guards	2,03,563
Temporary do.	70,124
Guard for fish-curing operations	3,483
	2,77,170
Sanctioned grant for the current year	2,60,000
Excess ...	17,170

The increase is owing mainly to the provision made for strengthening the guards in South Canara (*vide* G.O., dated 28th February 1878, No. 323) and the increased temporary establishments provided in Tanjore and Vizagapatam with reference to G.Os., dated 7th August 1878, No. 1,258, and 19th June 1878, No. 926, respectively. The provision will be retained in round numbers at Rupees 2,77,200.

	Rs.
Actuals of 1873-74	11,400
Do. of 1874-75	12,000
Do. of 1875-76	17,400
Do. of 1876-77	16,000
Sanctioned Estimate of 1878-79 ...	11,400
Commissioner's Estimate for 1879-80.	14,000
Board's Estimate for 1879-80	22,720
	22,300

32. TRAVELLING ALLOWANCE.—The Commissioner's estimate is Rupees 22,720 against the sanctioned grant of Rupees 14,000. The increase is due to the provision of travelling allowance for the Commissioner, his Deputies and their establishments and the increased number of Assistants; the estimate is accepted at Rupees 22,300.

33. PURCHASE AND MANUFACTURE OF SALT.—The Commissioner's estimate under this head is Rupees 6,95,000 against Rupees 9,00,000, the sanctioned grant for the current year. The Board agree with Mr. Bliss in thinking that the quantity estimated for is as much as is likely to be manufactured during the year. If salt is manufactured to the extent estimated, the quantity that will probably remain on hand at the end of 1879-80 will be as follows:—

		Rs.
Actuals exclusive of Malabar and South Canara.	1873-74	6,25,100
	1874-75	3,76,100
	1875-76	8,80,900
	1876-77	6,51,700
	1877-78	4,47,400
Sanctioned Estimate for 1878-79 ...		9,00,000
Commissioner's Estimate for 1879-80.		6,95,000
Board's Estimate for 1879-80 ...		6,95,000

	Quantity likely to remain after 1879-80.	Time for which it will suffice.
	IN. MDS.	YR. M.
Ganjam	1,184,400	1 5½
Vizagapatam	247,700	0 9
Godavari	333,200	0 11½
Kistna	701,500	1 9
Nellore	613,800	1 2½
Chingleput	2,540,300	1 8
South Arcot	529,300	1 5
Tanjore	1,245,100	1 11½
Madura	420,300	3 0
Tinnevelly	1,377,300	1 11½
Total ...	9,192,900	1 7

	Rs.
Actuals of 1873-74	82,700
Do. of 1874-75	63,000
Do. of 1875-76	1,61,000
Do. of 1876-77	1,25,700
Do. of 1877-78	49,300
Sanctioned Estimate for 1878-79 ...	1,59,200
Regular Estimate	1,29,000
Commissioner's Estimate for 1879-80.	1,12,800
Board's Estimate	1,12,800

34. CHARGES FOR STORING SALT.—The Commissioner's estimate is Rupees 1,12,800 against Rupees 1,59,200, the sanction for the current year. The estimate is accepted.

	Rs.
Actuals of 1873-74	15,100
Do. of 1874-75	16,100
Do. of 1875-76	2,100
Do. of 1876-77	...
Sanctioned Estimate for 1878-79 ...	25,400
Regular Estimate	4,500
Commissioner's Estimate for 1879-80.	20,000
Board's Estimate for 1879-80	10,000
	10,000

35. FREIGHT ON SALT IMPORTED.—The sum provided under this head is to meet the charges for supplying salt to the French Government and for bringing salt from one district to another to make up any deficiency in stock. The Commissioner's estimate is accepted.

	Rs.
Actuals of 1873-74	1,200
Do. 1874-75	11,600
Do. 1875-76	5,700
Do. 1876-77	7,300
Do. 1877-78	4,500
Sanctioned Estimate for 1878-79 ...	8,000
Commissioner's do. for 1879-80... ...	10,000
Board's do. do.	10,000

36. COST AND REPAIR OF WEIGHING MACHINES.—The sum entered by the Commissioner (Rupees 10,000) is slightly above the sanctioned grant, but is not excessive. It will be retained.

37. SALT CONTINGENCIES AND OFFICE EXPENSES.—The subjoined statement shows the details:—

Items.	Actuals. 1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Estimate for 1879-80. Commissioner's.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country Stationery and Sadderward.	19,000	16,000	17,100	27,800	76,664	2,000	2,800	2,935	2,900
2. Purchase and repair of Furniture.						1,000	2,200	1,890	1,900
3. Postage	..	..	..	..	2,700	2,000	3,900	4,260	4,200
4. Miscellaneous						24,500	18,660	33,200	33,200
Total ..	..	..	..	..	..	29,500	27,500	42,285	42,200
5. Cost of export of Salt and of gathering and destroying spontaneous Salt	9,400	11,400	5,100	9,800	42,388	10,000	12,800	12,075	12,100
6. Sundry Miscellaneous..	30,900	26,200	26,300	54,300	12,725	27,500	40,000	27,500	27,500
Total ..	59,300	53,600	48,500	91,900	1,34,477	67,000	80,300	81,860	81,800

Items 1, 2, *and* 3.—The increase is due to the establishment of the offices of Commissioner and Deputy Commissioners.

Item 4.—The large increase is due to the provision of Rupees 20,000 for rewards to informers sanctioned in G.O., dated 22nd July 1878, No. 1,139, Revenue Department.

The other items do not call for remark.

38. PETTY CONSTRUCTION AND REPAIRS.—The Commissioner's estimate under this head amounts to Rupees 2,65,820 against Rupees 2,25,000, the sanctioned grant for the current year. This is exclusive of the works to be executed by the Public Works Department.

Districts.	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Ganjam...	2,500	11,650	14,150
Vizagapatam	27,250	12,100	39,360
Godavari	1,000	6,000	7,000
Kistna	300	2,195	2,495
Nellore	4,500	5,960	10,460
Chingleput	1,13,375	33,000	1,46,375
South Arcot	7,610	8,680	16,290
Tanjore...	1,750	7,970	9,720
Madura...	870	1,280	2,150
Tinnevelly	970	5,450	6,420
Malabar	...	3,000	3,000
South Canara	600	2,800	3,400
Reserve...	5,000	...	5,000
Total ...	1,65,725	1,00,095	2,65,820

Of the sum provided under Original Works the following are the principal items :—

	Rs.
1. Extension of salt pans in Vizagapatam	26,600
2. Constructing 100 boats of 35 tons each to convey salt from the pans to the platform at the Madras Cotaur...	1,00,000

Excluding the above and the reserve of 5,000 Rupees the provision is only Rupees 34,125, which is not large. The necessity for the boats in Chingleput is fully explained in the Commissioner's letter, dated 2nd September 1878, No. 1,151, and the reason for the extension of the pans in Vizagapatam in Board's Proceedings, No. 2,693, dated 3rd October 1878. The provision made by the Commissioner will be retained in round numbers at Rupees 2,65,800. The cost of works and repairs to be executed by the Public Works Department is estimated at Rs. 1,25,180 as shown in the margin. Details are given in the list accompanying; it is presumed that the Commissioner has arranged for their insertion in the Public Works Department budget through the District Engineers.

Board's Proceedings, 26th September 1878, No. 2,619.

	Rs.
Ganjam	6,175
Godavari	43,000
Kistna	30,605
Nellore	2,350
Chingleput	2,500
South Arcot	18,900
Tanjore	11,000
Madura	4,650
Tinnevelly	6,000
Total ...	1,25,180

	Rs
Actuals of 1873-74	15,70,400
Do. 1874-75	14,43,300
Do. 1875-76	20,39,300
Do. 1876-77	15,97,000
Sanctioned Estimate for 1878-79...	13,29,600
Regular Estimate for do. ..	19,40,000
Commissioner's Estimate for 1879-80	17,76,000
Board's Estimate, including Police Guards	15,63,000
	18,24,100

39. The total provision under Salt as fixed by the Board amounts to Rupees 18,24,100.

40. STAMPS—*Presidency Charges.*—The estimates proposed and those adopted by the Board under this head are shown in the subjoined statement :—

	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
			Superintendent's.	Board's.
	Rs.	Rs.	Rs.	Rs.
1. Superintendent's salary, including deputation allowance	14,500	12,400	12,400	12,400
2. Establishment	16,000	16,200	16,302	16,300
3. Contingencies	4,740	4,000	4,000	4,000
4. Official postage	260	400	400	400
5. Establishment in Accountant-General's office	1,710	1,700	...	...
6. Contingencies in Accountant-General's office	...	300	...	...
Total ...	37,210	35,000	33,102	33,100

The Stamping establishment in the Accountant-General's office has been abolished, consequently no provision is made under Items 5 and 6. The increase under Item 2 is owing to the transfer of a Clerk on Rupees 10 from the Accountant-General's to the Stamp Superintendent's office. The estimate does not call for remark.

G.O., 20th June 1878, No. 949, F. D.
Board's Proceedings, 24th June 1878, No. 1,720.

41. STAMPS—*District Charges.*—The Collectors' estimates as revised by the Board are shown below :—

	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
			Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.
1. Establishment ...	4,410	4,400	4,416	4,400
2. Contingencies ...	2,810	3,000	3,550	3,000
3. Discount	1,01,170	99,600	1,01,850	1,02,000
Total ...	1,08,390	1,07,000	1,09,816	1,09,400

	Rs.
Actuals of 1873-74	1,43,300
Do. 1874-75	1,35,100
Do. 1875-76	1,36,700
Do. 1876-77	1,40,100
Do. 1877-78	1,45,600
Sanctioned Estimate for 1878-79...	1,42,000
Collectors' and Superintendent's Estimate for 1879-80...	1,42,918
Board's Estimate	1,42,500

42. The total estimate under Stamps as fixed by the Board amounts to Rupees 1,42,500.

	Rs.
Actuals of 1873-74	2,41,300
Do. 1874-75	2,33,900
Do. 1875-76	1,78,600
Do. 1876-77	2,50,300
Do. 1877-78	2,48,400
Sanctioned Estimate for 1878-79 ...	2,55,000
Board's do. for 1879-80 ...	2,55,000

43. ADMINISTRATION. — Under this head Rupees 2,55,000 have been provided for the cost of the Board of Revenue, which is the full cost of the establishment exclusive of the Civil Annuity Fund deduction on the salaries of the Members and Secretaries, but inclusive of contingencies and the cost of the additional establishment for the compilation of Trade Statistics not yet finally sanctioned by Government of India.

	Rs.
Salaries of Members, Estabt., &c. ...	2,35,404
Contingencies	13,676
Compiling Trade Statistics	5,920
Total ...	2,55,000

44. MISCELLANEOUS. — Under this head it is usual to provide for (1) Remittance of Treasure beyond the District, and (2) Freight and Landing Charges.

	Rs.
Actuals of 1873-74	26,700
Do. 1874-75	23,600
Do. 1875-76	23,500
Do. 1876-77	51,900
Do. 1877-78	78,830
Sanctioned Estimate for 1878-79 ...	25,000
Regular do. do. ...	...
Collectors' Estimate for 1879-80 ...	25,600
Board's do. do. ...	25,000

45. REMITTANCE OF TREASURE BEYOND THE DISTRICT.—The Collectors' estimates amount to Rupees 25,600 against a sanctioned grant of Rupees 25,000 for 1878-79. The sanctioned grant of 1878-79 will be repeated. The actuals of 1876-77 and 1877-78 include Presidency charges which will be estimated by the Accountant-General.

	Rs.
Actuals of 1873-74...	1,500
Do. 1874-75...	1,100
Do. 1875-76	1,200
Do. 1876-77...	6,241
Do. 1877-78...	2,460
Sanctioned Estimate for 1878-79... ...	2,500
Collectors' do. for 1879-80... ...	2,000
Board's do. do.	2,500

46. FREIGHT AND LANDING CHARGES. —The Collector of Sea Customs, Madras, provides Rupees 2,000 under this head. Looking to the actuals of 1877-78 the Board have slightly raised the estimate.

47. ADVANCES UNDER THE LAND IMPROVEMENT ACT.—The Collectors' estimates are as follows :—

	Rs.		Rs.
Kistna	2,000	Ganjam.	
Bellary	20,000	Vizagapatam.	
Kurnool	2,000	Godavari.	
Madras	1,000	Nellore.	
North Arcot	2,000	Cuddapah.	
South Arcot	2,000	Chingleput.	... ... Nil.
Madura	5,000	Tanjore.	
Tinnevelly	3,000	Trichinopoly.	
Coimbatore	15,000	Nilgiri.	
Salem	5,000		
South Canara...	2,000		
Malabar	10,000		
		Total ...	69,000

The Collectors of the last nine districts have not explained the omission to make any provision under this head. The Board will enter Rupees 2,00,000, the sum allotted for this Presidency in the Resolution of the Government of India, communicated in G.O., dated 31st August 1877, No. 2,228. In distributing the allotment among the districts the Collectors' estimates will be retained for those districts for which provision has been made, and for the remainder Rupees 2,000 will be allotted to each except the Nilgiri, the balance Rupees 1,15,000 being kept as reserve.

48. The subjoined statement shows in one view the estimates discussed in the foregoing paragraphs compared with actuals and the revision effected by the Board.

Items.	Actuals.				Estimate for 1878-79.			Difference between Columns 6 and 10.
	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	Sanctioned.	Regular.	Collectors'.	Board's.	
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks	1,86,600	2,12,100	2,36,000	2,84,300	1,80,960	2,12,000	3,30,000	1,65,200	2,39,000	+ 58,040
Land Revenue	32,65,000	32,78,700	33,31,700	33,08,200	34,94,600	34,55,200	34,55,200	34,72,872	35,06,400	+ 11,800
Excise on Spirits and Drugs	2,27,600	2,31,200	1,97,000	2,24,500	2,64,430	2,50,000	2,50,000	2,19,866	2,20,700	— 43,730
Assessed Taxes	...	...	...	...	...	...	44,000	41,906	50,000	+ 50,000
Customs	1,74,500	1,84,500	1,87,300	2,01,600	2,26,770	2,17,900	2,29,000	2,26,605	2,44,100	+ 17,330
Salt	13,76,400	14,43,300	20,39,300	15,97,900	15,29,600	19,40,000	17,76,000	15,63,000	18,24,100	+ 4,94,500
Stamps	1,43,300	1,35,100	1,36,700	1,40,000	1,45,600	1,42,000	1,44,000	1,42,913	1,42,500	— 3,100
Administration (Board of Revenue).	2,41,300	2,33,900	1,78,600	2,50,300	2,42,400	2,55,000	2,55,000	2,55,000	2,55,000	+ 6,600
Miscellaneous.										
Charges for remitting Treasure beyond the District	26,700	23,600	23,500	51,900	78,830	25,000	57,000	25,600	25,000	— 53,830
Freight and Landing Charges... ...	1,500	1,100	1,200	6,200	2,460	2,500	2,500	2,061	2,500	+ 40
Advances under the Land Improvement Act...	...	...	*8,400	*2,100	*1,56,400	2,00,000	*1,50,000	69,000	2,00,000	+ 43,600
Total...	58,37,300	57,43,500	63,39,700	60,67,300	61,28,050	66,98,900	66,92,700	61,84,057	67,09,300	+5,81,250

* Exclusive of advances debited to famine.

49. LAW AND JUSTICE.—Only nine Collectors have made provision for the salary of the establishments employed for the service of processes in Revenue Courts, the total being Rupees 3,840. The Board consider that Rupees 9,000, the actual cost in Fasli 1286, will be sufficient, and this sum may be entered in the Accountant-General's budget. The fees are collected in stamps and care is taken that the charges do not exceed the receipts.

50. The information called for by Government in their Order, dated 25th June 1878, No. 1,108, Financial Department, in regard to office contingencies and other expenditure of a contingent character has not yet been received from all Collectors a separate report will be submitted on the subject.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 249. ORDER THEREON, 21st December 1878, No. 2,056.

General.

THE Budget Estimate of charges for 1879-80 received with the foregoing Proceedings of the Board of Revenue is compared in the annexed table with the actuals of previous years and the grant for the current year.

——	ACTUALS. Average of 5 Years ending 1877-78.	ACTUALS. 1877-78.	Grant for 1878-79.	Regular Estimate, 1878-79.	Board's Estimate for 1879-80.
	RS.	RS.	RS.	RS.	RS.
Refunds and Drawbacks	2,19,972	1,80,960	2,12,000	3,30,000	2,39,000
Land Revenue, less proportion debitable to Law and Justice ...	33,35,820	31,94,600	34,55,200	34,55,200	35,06,400
Excise on Spirits and Drugs ...	2,28,886	2,64,430	2,50,000	2,50,000	2,20,700
Assessed Taxes	...	...	...	44,000	50,000
Customs	1,94,934	2,26,770	...	...	...
Salt	15,96,100	13,39,600	2,17,200	2,29,000	2,44,100
Stamps	1,40,140	1,45,600	19,40,000	17,76,000	18,24,100
Administration (Board of Revenue).	2,30,500	2,48,400	1,42,000	1,44,000	1,42,500
Miscellaneous.			2,55,000	2,55,000	2,55,000
Charges for remitting Treasure beyond the District	40,906	78,320			
Freight and Landing Charges ...	2,492	2,460	25,000	57,000	25,000
			2,500	2,500	2,500
Total ...	59,89,750	59,71,650	64,98,900	65,42,700	65,09,300

2. *Refunds and Drawbacks.*—The estimate for 1879-80 and the actuals for 1877-78, together with the grant for the current year, are shown in the margin for the various items comprised under this head. The Board have provided Rs. 2,39,000 against actuals amounting to Rs. 1,80,960 for 1877-78 and the grant of Rs. 2,12,000 for the current year. The new item which swells the estimate for next year is "License-tax," and leaving this out of consideration the proposed grant is on the whole not far in excess of the actuals for 1877-78, and is much below the grant for 1878-79. It generally conforms to the average of the past five years, and is therefore accepted.

——	Actuals of 1877-78.	Grant for 1878-79.	Estimate for 1879-80.
	RS.	RS.	RS.
Land Revenue...	39,640	76,000	62,000
Excise	20	5,000	5,000
License-tax ...	...	...	50,000
Customs	59,210	8,000	8,000
Salt	30	2,000	2,000
Stamps	64,750	86,000	81,000
	1,63,650	1,77,000	2,08,000
Drawbacks ...	17,310	35,000	31,000
Total ...	1,80,960	2,12,000	2,39,000

3. *Land Revenue.*—The Land Revenue charges are treated under two heads—I Salaries and Expenses and II Miscellaneous. The Board's estimates for the various component items under these heads are compared below with the actuals of 1877-78 and the grants for the current year :—

——	Average of 5 Years inclusive of 1877-78.	Actuals of 1877-78.	Grant for 1878-79.	Board's Estimate for 1879-80.
	RS.	RS.	RS.	RS.
1. Salaries and Expenses of Collectors, Sub-Collectors, and Head Assistant Collectors, including House-rent	8,86,486	9,01,130	8,85,000	9,00,000
2. Assistant Collectors and House-rent	1,99,958	94,490	3,00,000	2,80,000
3. Deputy Collectors' Salaries	2,02,088	2,00,940	1,84,000	1,87,800
4. Huzur Establishment	6,80,954	6,71,770	6,89,800	6,89,800
5. Taluk do.	14,56,744	14,51,520	14,77,000	14,77,000
6. Temporary do.	22,552	24,060	34,700	49,100
7. Medical Charges	38,514	35,270	44,000	45,000
8. Travelling and Tentage Allowance to Officers	2,19,684	2,32,320	2,25,000	2,26,000
9. Office Expenses, &c.	1,25,652	2,45,960	92,000	1,01,000
	38,32,632	38,57,460	39,31,500	39,55,700
Land Revenue, Miscellaneous	2,65,668	4,04,840	3,07,000	3,38,700
Total ...	40,98,300	42,62,300	42,38,500	42,94,400

4. Under the first head the Board, adopting the Collectors' estimates, have provided Rs. 9,00,000 in round numbers inclusive of the salary of the Irrigation Sub-Collector, Kurnool. The estimate which is below the sanctioned scale by nearly Rs. 28,000, is fair, and will be accepted. The increase in the actuals of 1877-78 is attributed to the fact that there were fewer absentees during the year in consequence of famine.

5. The Board's estimate under the second head is Rs. 2,80,000, exclusive of the subscription to the Civil Annuity Fund, against the sanctioned budget of Rs. 3,00,000 for the current year and actuals amounting to Rs. 94,490 for 1877-78. The decrease in the last item was caused by the salaries of Assistant Collectors

detached on famine,duty being debited to famine. The proposed grant for 1879-80 is based on a careful calculation of the number* of the passed and unpassed Assistants likely to be employed, and falls short of the full amount required for them by Rs. 12,000. The Government accept the estimate, although it slightly exceeds the highest year in the series.

* 30 passed.
22 unpassed.

6. The provision for the salaries of Deputy Collectors shows an excess of Rs. 3,000 over the grant for the current year. The sanctioned scale is Rs. 2,32,200, of which Rs. 48,600 are usually provided under Salt on account of the Deputy Collectors employed in that department without reference to their grades. But the Board have now deducted only Rs. 44,100 on this account on the assumption that the Deputy Collectors of the several grades now in the department will be retained in it when the scheme of reorganization approved in G.O., 31st August 1878, No. 1,397, is introduced, and provided the remainder, viz., Rs. 1,87,800 under Land Revenue. The Board's estimate will be retained especially in consideration of the fact that the actuals of the past five years come to Rs. 2,02,090. Should there be any paucity of Assistant Collectors necessitating the employment of Temporary Deputy Collectors, the additional cost involved can be met, as the Board suggest, from savings in the salaries of Assistant Collectors.

7. *Huzur and Taluk Establishments.*—The Government accept the Board's estimates under the 4th and 5th heads, which represent the full sanctioned scale, and which are the same as the current year's grants.

8. *Temporary Establishment.*—The proposed grant under the 6th head is Rs. 49,100 against the sanctioned grant for the current year amounting to Rs. 34,700, the actuals of 1877-78 being Rs. 24,060. The enhanced provision for the ensuing year is necessitated mainly by the employment of the marginally-noted extra establishments, for which provision is newly made for 1879-80, and is, in the circumstances explained by the Board, accepted.

	Rs.
Establishment for the Irrigation Sub-Collector, Kurnool	5,196
Temporary Deputy Collector, Chingleput, with his establishment for settling claims to compensation ...	4,248
Establishment required for the quit-rent divisions in Madras	1,060
Salaries of additional Curnams or Accountants to be employed in Godavari	3,840
Total ...	14,344

9. The Board's estimates under the remaining heads are based (Item 7) on the estimate furnished by the Surgeon-General and (Items 8 and 9) on Collectors' estimates, and are fair. The actuals of 1877-78 under the last head are exceptionally high, and are not explained by the Board.

10. The explanation furnished by the Board for the variations under Land Revenue, Miscellaneous, is satisfactory, and the provision of Rs. 3,38,700 under that head is passed. The aggregate estimate under Land Revenue will thus be Rs. 42,94,400, of which Rs. 7,8..,000 are debitable to Law and Justice on account of magisterial administration, the residue chargeable to Land Revenue being Rs. 35,06,400 against actuals amounting to Rs. 34,94,600 for 1877-78 and a grant of Rs. 34,55,200 for the current year.

11. The charges under all the re..ing heads have been carefully estimated by the Board, and do not call for rem.. except in the case of salt. The Board's provision under these heads is accordin.. approved and passed. The Accountant-General will be requested to report s.. h the Board on clause 2, paragraph 29 of their Proceedings, in regard to the p.. head to which the military pay of the Consular Agent at Pondicherry should b.. bited.

12. *Salt.*—The various charges com..ised under this head are detailed below, and the Board's estimates are compared under each with the estimate of the Salt Commissioner and the actuals of 1877-78 :—

	...ate, ...-79.	Commissioner's Estimate for 1879-80.	Board's Estimate for 1879-80.
Establishments.			
1. Commissioner's salary		Rs.	Rs.
2. Deputy Commissioner's salary ...	0	24,360	24,350
3. Assistant Commissioner's do. ...		27,648	27,650
4. Establishments of the above officers.	00	88,800	88,800
5. Divisional Establishments	00	38,584	37,040
6. Temporary do.	00	1,75,090	1,58,660
7. Boat Establishment	0	10,000	12,400
		318	300
Total Establishm...	00	3,64,800	3,49,200
8. Police Guards	...,000	2,77,170	2,77,200
9. Travelling Allowance...	4,000	22,720	22,300
10. Purchase and Manufacture of Salt	00,000	6,95,000	6,95,000
11. Charge for storing Salt	59,200	1,12,800	1,12,800
12. Freight on Salt imported	4,500	10,000	10,000
13. Purchase and Repair of Weighing Ma	8,000	10,000	10,000
14. Office Expenses and Contingencies	62,500	81,860	81,800
15. Petty Construction and Repair	25,000	2,65,...20	2,65,800
Grand To...	...40,000	18,40,170	18,24,100

* Includes the cos... ...rnment.

The provision under the first ... ...ordance with the scale already approved by this Government. T... ...ich the Board have made in the Commissioner's estimates unde... 6th items have the approval of Government. The 7th item is i... calls for no remark.

13. The increased provision f... ...ds is partly on account of the additional Police force entertained ... ...ara for the prevention of smuggling at ports and sub-ports, and fo... ...on of illicit manufacture in places other than licensed stations, and pa... ...t of the temporary guards provided in Tanjore and Vizagapatam t... ...removal of spontaneous (swamp) salt. The estimate will be retained.

14. The Board have adopted the ...missioner's estimates under the remaining heads, which are framed on ... ...ation of probable requirements, and are accepted, except in the c... ...on of Rs. 1,00,000 for the construction of boats to convey salt fro... ...he platform at the Madras Cotaur. This will be struck out in the ...oticed in G.O., dated 16th December 1878, No. 2,021. The bud... ...der Salt thus aggregates Rs. 17,24,100 against actuals amounting ...) for 1877-78 and a grant of Rs. 19,40,000 for the current year. O... Rs. 1,25,180 represent the cost of works and repairs to be execute... Agency, and the Board assume that the Commissioner has arrange... tion in the Public Works Department Budget. This should not be ...

15. The Budget Estimate of charg... ...y Government, will stand thus :—

	Rs.
Refunds and Drawbacks	2,39,000
Land Revenue	35,06,400
Excise on Spirits and Drugs	2,20,700
Assessed Taxes	50,000
Customs	2,44,100
Salt	17,24,100
Stamps	1,42,500
Board of Revenue ...	2,55,000
Miscellaneous	27,500
	64,09,300

16. *Advances und*
provided under this hea
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grant adopted by the B
of cash requirements.

17. The Board's
is approved on the ur
receipts.

18. The submiss
graph of the Board's

To the Accountant-General.
,, the Board of Revenue.
,, the Financial Department.
,, the Public Works Department.

Exd. A. F. Goodall.

Act.—The Board have rightly
000 allotted for this Presidency,
he mode of distribution of the
rovided for only in the estimate

rocess Servers in Revenue Courts
will not be allowed to exceed the

erred to in the concluding para-
dited.

d) H. S. THOMAS,
ting Secretary to Government.

Govt. of (1878) Madras.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c., &c., &c.

Dated December 21st

1878.

DECEMBER

Nos. 238-240.

Revenue Budget of Charges—Remitting and passing the — for 1879-80 submitted by the Board of Revenue.

Further Cir. 6235/77 (reply to para 4 of 96)

2056/13

No. 3,157.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th November 1878.

THE Board resolve to submit the Budget of charges for 1879-80.

					Rs.
Actuals of 1873-74	...	...	...	...	33,500
Do. of 1874-75	...	...	...	...	35,200
Do. of 1875-76	...	...	...	...	68,000
Do. of 1876-77	...	...	...	...	1,35,700
Do. of 1877-78	...	...	...	...	39,640
Sanctioned Estimate for 1878-79				...	76,000
Collectors' do.	for 1879-80			...	34,150
Board's do.		do.		...	62,000

2. REFUNDS — *Land Revenue.*—The Collectors' estimates amount to Rupees 34,150. The average of the past years is Rupees 62,000, which the Board propose to adopt as the estimate for 1879-80. Of this, Rupees 34,000 will be entered against the several districts and Rupees 28,000 as reserve.

					Rs.
Actuals of 1873-74	...	...	...	...	5,900
Do. of 1874-75	...	...	...	...	31,200
Do. of 1875-76	...	...	...	...	11,500
Do. of 1876-77	...	...	...	...	44,200
Do. of 1877-78	...	...	...	...	20
			Total	...	92,820
			Average	...	18,564
Sanctioned Estimate for 1878-79				...	5,000
Collectors' do.	for 1879-80			...	2,350
Board's do.		do.		...	5,000

3. REFUNDS—*Excise on Spirits and Drugs.*—The Collectors' estimates amount to Rupees 2,350, but considering the past actuals the amount appears to be too small. The Board consider that the sanctioned estimate for the current year should be repeated.

	Rs.
Godavari	1,000
Kistna	10,000
Cuddapah	3,000
Madura	2,000
Coimbatore	500
South Canara	340
Malabar	800
Total ...	17,640

4. REFUNDS — *License Tax.*—Only seven Collectors have estimated under this head. The refunds may be large during the current year, being the first year in which the Act has been introduced, but this is not likely to be the case in 1879-80. The Board think that for all the twenty-one districts a provision of Rupees 50,000 will be sufficient.

	Rs.
Regular Estimate for 1878-79	60,000

					Rs.
Actuals of 1873-74	...	...	...	...	4,600
Do. of 1874-75	...	...	...	...	4,600
Do. of 1875-76	...	...	...	...	10,700
Do. of 1876-77	...	...	...	...	4,500
Do. of 1877-78	...	...	...	...	59,210
			Total	...	83,610
			Average	...	16,722
Sanctioned Estimate for 1879-80				...	8,000
Collectors' do.		do.		...	7,960
Board's do.		do.		...	8,000

5. REFUNDS — *Customs.*—The Collectors' estimates which nearly agree with the sanctioned estimate for the current year will be adopted in round numbers at Rupees 8,000. The actuals of 1877-78 were unusually high in consequence of refunds made in that year on account of duty erroneously collected on locomotives and other machinery intended for the Railway.

					Rs.
Actuals of 1873-74	...	...	...	...	35,500
Do. of 1874-75	...	...	...	...	3,900
Do. of 1875-76	...	...	...	...	9,800
Do. of 1876-77	...	...	...	...	35
Do. of 1877-78	...	...	...	...	30
			Total	...	49,265
			Average	...	9,853
Sanctioned Estimate for 1878-79				...	2,000
Board's do.		do.		...	2,000

6. REFUNDS — *Salt.*—The Commissioner of Salt Revenue has furnished no estimate under this head. Refunds seldom occur under Salt; the Board would however repeat the current year's estimate.

	Rs.
Actuals of 1873-74	78,700
Do. of 1874-75	86,200
Do. of 1875-76	1,05,400
Do. of 1876-77	71,100
Do. of 1877-78	64,750
Total ...	4,06,150
Average ..	81,230
Sanctioned Estimate for 1878-79 ...	86,000
Collectors' do. for 1879-80 ...	72,450
Board's do. do. ...	81,000

7. Refunds—*Stamps.*—The Collectors' estimates amount to Rupees 72,450. The Board would raise it to Rs. 81,000, the average actuals of the past five years.

	Rs.
Land Revenue including reserve ...	62,000
Excise on Spirits and Drugs	5,000
Assessed Taxes	50,000
Customs	8,000
Salt	2,000
Stamps...	81,000
Total ...	2,08,000

8. The total estimate under refunds as revised by the Board amounts to Rupees 2,08,000.

	Rs.
Actuals of 1873-74	28,400
Do. of 1874-75	51,000
Do. of 1875-76	30,600
Do. of 1876-77	28,600
Do. of 1877-78	17,310
Total ...	1,55,910
Average ...	31,182
Sanctioned Estimate for 1878-79 ...	35,000
Collectors' do. for 1879-80 ...	30,300
Board's do. do. ...	31,000

9. Drawbacks. — The Collectors' estimate is nearly equal to the average of the actuals of the past five years. It will be accepted in round numbers at Rupees 31,000.

	Rs.
Actuals of 1873-74	1,86,600
Do. of 1874-75	1,66,200
Do. of 1875-76	2,36,000
Do. of 1876-77	2,84,200
Do. of 1877-78	1,80,960
Total ...	10,53,960
Average ..	2,10,792
Sanctioned Estimate for 1878-79 ...	2,12,000
Collectors' do. for 1879-80 ...	1,65,290
Board's do. do. ...	2,39,000

10. The total estimate under refunds and drawbacks will be Rupees 2,39,000 against Rupees 2,12,000 the sanctioned estimate of the current year.

11. Land Revenue.—This head comprises (1) Salaries and expenses, (2) Miscellaneous charges.

		Rs.
Actuals exclusive of contribution to Annuity Fund.	1873-74 ...	8,84,900
	1874-75 ...	8,95,100
	1875-76 ...	8,76,500
	1876-77 ...	8,74,800
	1877-78 ...	9,01,130
Sanctioned Estimate for 1878-79 ...		8,35,000
Collectors' do. do. ...		9,04,508
Board's do. do. ...		9,00,000

12. Salaries and Expenses of Collectors, Sub-Collectors, and Head Assistant Collectors, including House-rent.—The sanctioned scale including the salary of the Irrigation Sub-Collector at Kurnool and a moiety of the salary of the Commissioner and Assistant Commissioner of the Nilgiris, but exclusive of the subscription to the Civil Annuity Fund, is Rupees

9,28,000.* The amount estimated by Collectors excluding probable savings is Rupees 9,04,508 which is very fair considering that the estimate includes the salary of the Irrigation Sub-Collector, Kurnool, which is not included in the actuals of past years. The estimate will be retained at Rupees 9,00,000 in round numbers. The actuals of 1877-78 were large owing to the fact that there were not so many absentees as usual in consequence of the famine.

	Rs.
* Salary	9,19,296
House-rent	8,400
Total ...	9,27,696
or	9,28,000

13. Assistant Collectors' Salary and House-rent.—The Collectors' estimate under this head is Rupees 2,38,881 exclusive of subscription to the Civil Annuity Fund. The actual number to be provided for, exclusive of those on leave but including those recently appointed, is 30 passed and 22* unpassed. Supposing that this number will be employed throughout the next year, the provision required will be Rs. 2,92,000 in round numbers. Looking however to the actuals of previous years, the Board would fix the estimate at Rupees 2,80,000. The actuals of 1876-77 and 1877-78 were less than the actuals in previous years as the pay of several Assistant Collectors was debited to Famine in consequence of their employment on famine duty.

		Rs.
Actuals inclusive of contribution to Civil Fund.	1873-74 ...	2,81,000
Actuals exclusive of contribution to Civil Fund.	1874-75 ...	2,45,000
	1875-76 ...	2,58,900
	1876-77 ...	1,20,400
	1877-78 ...	94,490
Sanctioned Estimate for 1878-79 ..		3,00,000
Collectors' do. for 1879-80 ..		2,38,881
Board's do. do. ...		2,80,000

* 15 in the country.
7 appointed but not yet arrived.

Total ... 22

14. Deputy Collectors' Salaries.—The Collectors' estimates amount to Rupees 2,10,000, the cost of the sanctioned scale being Rupees 2,32,200 as shown in the margin†. Of this Rupees 48,600 are annually provided under Salt on account of the Deputy Collectors employed in that Department whatever be the grade of the officers who actually perform the duty. It is not possible to estimate accurately the amount which should be deducted on account of salt as it is not known what officers will be selected for the department when the scheme of reorganization approved in G.O., dated 31st August 1878, No. 1,397, is introduced. Assuming however that the Deputy Collectors of the several classes now actually employed on salt duty will be transferred to that department, the Board have deducted Rupees 44,400 (*vide* G.O., dated 2nd November 1878, No. 1,756,) on that account from the total, providing the remainder Rupees 1,87,800 under Land Revenue. If any Temporary Deputy Collectors are needed owing to paucity of Covenanted officers, the additional cost may be met from savings in the salaries of Covenanted Assistant Collectors.

	Rs.
Actuals of 1873-74	2,07,300
Do. of 1874-75	2,14,000
Do. of 1875-76	1,89,000
Do. of 1876-77	1,99,200
Do. of 1877-78	2,00,940
Sanctioned Estimate for 1878-79 ..	1,84,000
Collectors' do. for 1879-80 ...	2,10,000
Board's do. do. ...	1,87,800

	Rs.
† 6 First-class	43,200
12 Second-class	72,000
12 Third-class	50,400
21 Fourth-class	63,000
	2,28,600
Special allowances to the Deputy Collectors of Chingleput and Wynad ..	3,600
Total ..	2,32,200

15. Huzur Establishment.—The provision made by Collectors is Rs. 6,89,092, which is nearly the same as the sanctioned grant for the current year. The cost of the sanctioned scale is Rupees 6,89,748, and as this amount is usually expended, the full sanctioned scale Rupees 6,89,800 in round numbers will be provided.

	Rs.
Actuals of 1873-74	6,85,200
Do. of 1874-75	6,81,700
Do. of 1875-76	6,84,600
Do. of 1876-77	6,81,500
Do. of 1877-78	6,71.770
Sanctioned Estimate for 1878-79 ...	6,89,800
Collectors' do. for 1879-80 ..	6,89,092
Board's do. do. ...	6,89,800

	Rs.
Actuals of 1873-74	14,52,300
Do. of 1874-75	14,56,500
Do. of 1875-76	14,64,700
Do. of 1876-77	14,58,700
Sanctioned Estimate for 1878-79 ...	14,51,520
Collectors' do. for 1879-80 ...	14,77,000
Board's do. for do. ...	14,77,000

16. TALUK ESTABLISHMENT.—The Collectors' estimates amount to Rupees 14,79,000, the cost of the sanctioned scale being Rupees 14,77,000. The latter amount will be provided for 1879-80.

17. TEMPORARY ESTABLISHMENT.—Under this head provision has been made as follows :—

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

(1.) *Petty Establishment for surveying unassessed waste lands.*—Provision has been made for this establishment in the districts noted in the margin* and the amounts are the same as those sanctioned for the current year. The estimates will be retained.

	Rs.
Madras	240
Madura	320
Tinnevelly	1,080
South Canara	30
Malabar	900
Total ...	2,570

(2.) *Establishment for arranging Records.*—Collectors have provided Rupees 2,570 under this head, the sanctioned grant for the current year being Rupees 4,000. The Board would repeat the current year's grant, *i.e.*, Rupees 4,000.

(3.) *Zilladars.*—This establishment exists only in two districts, and the amounts provided are the same as those sanctioned for the current year. The establishment cannot be dispensed with till additional Inspectors are sanctioned as proposed by the Board in their Proceedings, dated 18th June 1875, No. 1,680, and the provision will accordingly be retained.

	Rs.
Chingleput	2,304
North Arcot	96
Total ...	2,400

(4.) *Escheat Establishment.*—This establishment exists only in Malabar and the amount provided is Rupees 2,740 ; its continuance has been sanctioned till the end of the current year, when the question of its further retention will have to be considered. The provision in the budget for the whole official year will be retained.

G.O., dated 6th April 1878, No. 539.

(5.) *Trade Establishments.*—Only two Collectors have made provision under this head for the salaries of the clerks sanctioned for preparation of trade statistics in their offices, the others having either made provision under Customs or omitted it altogether. The salaries of the clerks allowed to Collectors of Maritime Districts amount to Rupees 5,460,* and this sum will be provided in the budget. The Board have not included this establishment under Customs, as Trade Statistics are not prepared by these clerks exclusively, and as the cost of Collectors' general establishments has always been charged to Land Revenue (and the Board think properly so debited), whatever be the work performed by the individuals composing them whether Salt, Customs or Land Revenue—*vide* paragraph 3, Board's Proceedings, dated 12th February 1878, No. 363.

	Rs.
*1. Ganjam	35
2. Vizagapatam	35
3. Godavari	35
4. Kistna	35
5. Nellore	35
6. South Arcot	35
7. Tanjore	35
8. Madura	35
9. Tinnevelly	35
10. South Canara	35
11. Do.	35
12. Malabar	15
	90
	455
	12
	5,460

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(6.) *Assistant Collectors' Establishments.*—The Collectors' estimates for this establishment amount to Rupees 17,028. Assuming that establishments will be required for one passed Assistant in each district except Madras and Nilgiri, the cost will be Rupees 16,000, which the Board propose to provide.

(7.) *Additional Gumasta for Ramandroog Sub-Magistrate, Bellary.*—Rupees 180 will as in last year be provided under this head.

G.O., dated 16th June 1875, No. 1,269.

(8). Provision has also been made for the following items :—

Rupees 5,196 for the establishment of the Special Sub-Collector employed on Canal Irrigation work in Kurnool.

Rupees 3,000 for the Temporary Deputy Collector in Chingleput for settling claims to compensation on account of lands taken up for public purposes—G.O., 22nd August 1878, No. 1,352.

Rupees 1,248 for the establishment of the above Officer.

Rupees 1,060 for the establishment required to compile statements to accompany the report on some of the quit-rent divisions in Madras.

Rupees 240 for the clerk entertained under G.O., 8th May 1878, No. 699, for preparing Village Service Inam Registers in Chingleput.

Rupees 60 for the salary of an Amin employed in an Amani village in Chingleput—G.O., 21st May 1874, No. 3,348.

Rupees 1,200 for two Malayalam Clerks sanctioned for the Nilgiri Commissioner's office in G.O., dated 30th November 1877, No. 3,284.

Rupees 3,840 for the salaries of Additional Curnams or accountants to be employed in Godavari—G.O., dated 2nd November 1878, No. 1,766.

	Rs.
Actuals of 1873-74	21,100
Do. of 1874-75	22,600
Do. of 1875-76	21,800
Do. of 1876-77	23,200
Do. of 1877-78	24,060
Sanctioned Estimate for 1878-79 ...	34,700
Collectors' do. for 1879-80 ...	36,690
Board's do. do. ...	49,100

The total estimate under temporary establishment as revised by the Board will be Rupees 48,928 or Rupees 49,100 in round numbers.

18. MEDICAL CHARGES.—The Collectors estimate the charges under this head at Rupees 42,600, the actuals of the past year being Rupees 35,270. The estimate furnished by the Surgeon-General of Indian Medical Department exclusive of the salaries of Medical Subordinates attached to Survey and Settlement Departments amounts to Rupees 44,904. The latter estimate will be adopted in round numbers at Rupees 45,000.

	Rs.
Actuals of 1873-74	35,800
Do. of 1874-75	40,500
Do. of 1875-76	42,200
Do. of 1876-77	38,800
Do. of 1877-78	35,270
Sanctioned Estimate for 1878-79 ...	44,000
Collectors' do. for 1879-80 ...	42,600
Board's do. do. ...	45,000

19. TRAVELLING ALLOWANCE OF OFFICERS.—The subjoined statement shows the estimates under this head :—

Items.	Actuals of 1877-78.	Sanctioned Estimate, 1878-79.	Estimate for 1879-80.	
			Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.
Fixed tentage	...	67,000	68,540	69,000
Extra tentage of Covenanted officers and travelling allowance of Deputy Collectors ...	1,46,840	81,100	81,340	81,000
Travelling allowance of other officers and establishment	85,480	76,900	76,300	76,000
Total ...	2,32,320	2,25,000	2,26,180	2,26,000

	Rs.
Actuals of 1873-74	2,10,600
Do. of 1874-75	2,24,800
Do. of 1875-76	2,11,000
Do. of 1876-77	2,19,700
Sanctioned Estimate for 1878-79...	2,32,520
Collectors' do. for 1879-80...	2,25,000
Board's do. for do. ...	2,26,180
	2,26,000

The Collectors' estimates are fair and will be accepted in round numbers at Rupees 2,26,000.

	Rs.
Actuals of 1873-74	84,300
Do. of 1874-75	99,900
Do. of 1875-76	85,100
Do. of 1876-77	1,13,000
Do. of 1877-78	2,45,960

20. Office expenses and Miscellaneous.—The estimate of Collectors under this head amounts to Rupees 1,01,150 as shown below :—

Items.	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
		Collectors'.	Board's.
	Rs	Rs.	Rs.
1. Country Stationery and Saderward	35,000	39,000	39,000
2. Hire of conveying records	20,000	21,800	21,800
3. Charges for binding books	2,500	2,700	2,700
4. Purchase and repair of office furniture ...	15,000	14,250	14,200
5. Peons' belts and badges	4,500	4,900	4,900
6. Contingencies	15,000	18,500	18,400
Total ...	92,000	1,01,150	1,01,000

The Collectors' estimate will be adopted in round numbers at Rupees 1,01,000.

21. Land Revenue, Miscellaneous.—The estimates for these items are shown below :—

Items.	Actuals for 1877-78.	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
			Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.
1. Charges for remitting Treasure within the district	20,120	16,000	16,950	17,000
2. Law charges in the Revenue Department	11,850	11,000	9,930	11,000
3. Service Telegrams	28,730	10,000	14,270	10,000
4. Service Postage Labels	92,390	68,000	72,050	72,000
5. Charges for the Service of Revenue Process.	1,28,420	1,35,000	1,41,596	1,35,000
6. Pearl Fisheries... { Establishment ...	18,070	...	6,500	...
7. { Contingencies		1,500	2,800	2,800
8. { Chank Fisheries		7,700	9,000	9,000
9. Post Office charges including Registration.	...	5,000	5,250	5,000
10. Purchase of Periodicals and Books*	420	1,000	940	900
11. Amindevi Coir... { Establishment	10,800	2,200	1,968	2,000
{ Contingencies		24,000	24,000	24,000
Sundries	85,040	25,600	20,310	50,000
Total ..	4,04,840	3,07,000	3,25,564	3,38,700

* Included under No. 11.

Item 1.—The Collectors' estimates have been adopted in round numbers at Rupees 17,000. The actuals of 1877-78 were high owing to movements of treasure in connection with famine expenditure.

Item 2.—This is a fluctuating item. The Board have repeated the current year's estimate.

Item 3.—The actuals of 1877-78 were high owing to service telegrams in connection with famine. The Board think that Rupees 10,000 will suffice.

Item 4.—The Collectors' estimate has been adopted. Correspondence connected with the famine raised the actuals for 1877-78.

Item 5.—The Collectors' estimates appear high looking to the actuals of 1877-78. The current year's estimate has been repeated.

Item 6.—No provision has been made for the establishment of the steamer *Margaret Northcote*, as it will be included in the Marine Budget.

Item 11.—Particulars are not given for this item. But looking to the actuals the Board have thought it proper to raise the Collectors' estimate to Rupees 50,000.

The other items call for no remark.

	Rs.
1. Salaries and Expenses of Collectors, Sub-Collectors and Head Assistant Collectors including house-rent	9,00,000
2. Assistant Collectors' salary and house-rent	2,80,000
3. Deputy Collectors' salaries ...	1,87,800
4. Huzur Establishment	6,89,800
5. Taluk do.	14,77,000
6. Temporary do.	49,100
7. Medical Charges	45,000
8. Travelling and Tentage Allowance of Officers	2,26,000
9. Office Expenses and Miscellaneous	1,01,000
Total ...	39,55,700

22. The aggregate of all items of estimates exclusive of miscellaneous charges under Land Revenue amount to Rupees 39,55,700, of which Rupees 7,88,000 are debitable to Law and Justice on account of Magisterial charges, leaving the remainder Rupees 31,67,700 chargeable to Land Revenue. Adding to the latter the sum of Rupees 3,38,700 for miscellaneous charges, the total amount chargeable to Land Revenue is Rupees 35,06,400 as shown below :—

	Rs.
Land Revenue—Salaries and Expenses	39,55,700
Deduct a moiety of the salaries of the Commissioner and Assistant Commissioner of Nilgiris from which one-fifth is not to be deducted	15,700
Remainder ...	39,40,000
Deduct one-fifth debitable to Law and Justice	7,88,000
Remainder ...	31,52,000
Add moiety of the pay of the Commissioner of Nilgiris and of his Assistant deducted above	15,700
Total ...	31,67,700
Add Miscellaneous Charges	3,38,700
Total ...	35,06,400

23. The above estimate compares with the past actuals as shown below :—

	Rs.	
1874-75	32,78,700	Actuals exclusive of contribution to Civil Fund.
1875-76	33,31,700	
1876-77	33,08,200	
1877-78	34,94,600	
1878-79	34,55,200	Sanctioned Estimate.
1879-80	34,72,900	Collectors' do.
1879-80	35,06,400	Board's do.

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

Items.	Actuals.					Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.		Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment ...	22,000	23,000	23,000	22,500	22,460	22,908	23,716	22,900
2. Temporary do.	...	...	...	...	...	112	...	...
3. Cost of manufacture and purchase of liquor	2,02,800	2,02,800	1,64,500	1,96,900	2,34,360	2,16,600	1,90,000	1,90,000
4. Country Stationery and Saderward	2,200	5,400	9,500	...	...	200	200	200
5. Registration Fees				...	...	...	...	...
6. Contingencies ...				400	40	6,280	1,610	1,600
				4,900	7,579	5,000	4,440	6,000
Total ...	2,27,000	2,31,200	1,97,000	2,24,800	2,64,436	2,50,000	2,19,866	2,20,700

Item 1.—The Collector of Cuddapah has entered Rupees 1,720 on account of gauging establishment. As this establishment will be maintained at the cost of the renter, it will be excluded. In Madras the Collector has provided Rupees 912 less than the sanctioned grant for the current year. The cause is not explained. The Board will repeat the current year's grant. In the case of the other items the Board accept the Collectors' estimates, except in the case of Item 6, in which they have slightly raised the estimate from a consideration of the actuals of 1877-78.

25. Assessed Taxes.—The amount estimated by Collectors under this head is as follows:—

	Establishment.	Contingencies.
	Rs.	Rs.
1. Ganjam	Not given.	...
2. Vizagapatam	3,000	...
3. Godavari	2,580	500
4. Kistna	2,760	300
5. Nellore	1,400	...
6. Cuddapah	2,940	...
7. Bellary	3,120	80
8. Kurnool	Not given.	...
9. Madras	...	...
10. Chingleput	1,500	...
11. North Arcot	Not given.	...
12. South Arcot	1,860	416
13. Tanjore	2,040	...
14. Trichinopoly	1,320	1,000
15. Madura	1,440	1,050
16. Tinnevelly	2,040	60
17. Coimbatore	2,220	980
18. Nilgiri	420	100
19. Salem	2,040	...
20. South Canara	1,320	100
21. Malabar	2,220	3,100
Total ...	34,220	7,686

The cost of the establishments sanctioned in G.O., dated 4th May 1878, No. 664, is Rupees 44,220; slight additions have been subsequently sanctioned in one or two places, and perhaps a small further increase may be necessary. The Board think it will be ample if Rupees 50,000 are provided under this head including contingencies. This however does not include the amount of remuneration to be paid to Municipalities under Section 25 of the Act for the performance of the duties imposed upon them thereby. This will be deducted from the gross sum payable by them, and the net amount only will appear under receipts. The sums entered under contingencies by Collectors are excessive in some cases and appear to include payments to Municipalities under Section 25.

Rs.	
48,000	Establishment.
2,000	Contingencies.
50,000	

26. Sea Customs.—Under the head of Establishment the Collectors' estimates are as follows:—

	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
		Collectors'.	Board's.
	Rs.	Rs.	Rs.
1. Collector	26,880	26,880	26,900
2. Deputy Collector	8,400	8,400	8,400
3. Establishment	1,19,720	1,30,550	1,37,600
4. Temporary Establishment ...	2,700	2,910	2,700
Total ...	1,57,700	1,68,740	1,75,600

Cost of Temporary Establishments sanctioned for compiling Trade Statistics.

	Rs.	
Vizagapatam ...	408	To appear under Land Revenue, the establishments being in Collectors' offices.
Godavari	420	
South Arcot ..	420	
Tanjore	420	
Ganjam	204	To appear under Item 4 in the above table, the establishments being in Customs offices.
Excess amount in Ganjam disallowed ...	360	
Total ...	2,232	

Item 3.—The Collectors' estimates amount to Rupees 1,30,550, inclusive of the sums noted in the margin, which ought to appear in the Land Revenue or under Item 4 in the above table. The Collector of Ganjam has made an excess provision of Rupees 360 without explanation. Excluding these sums, the provision made by Collectors amounts to Rupees 1,28,318. To this has to be added Rupees 9,240, being the sum referred to under Item 5, paragraph 30. The total provision under establishment thus amounts to Rupees 1,37,558, or Rupees 1,37,600 in round numbers.

Item 4.—The provision under this head is for the salaries of the Trade establishments sanctioned in Customs offices for compiling trade returns. The sum provided by Collectors is Rupees 2,910; but the correct sum to be entered is Rupees 2,694 as follows:—

	Rs.
Ganjam*	204
Godavari†	300
Madras (Customs office)‡	1,020
South Canara§	420
Malabar Preventive Establishment ...	750
Total ...	2,694

* G.O., dated 12th June 1877, No. 1,958.
† " " 25th Feb. 1876, " 284.
‡ " " 9th May " " 590.
§ " " 7th July " " 917.
‖ " " 25th Feb. " " 284.
" " 15th Dec. 1877, " 3,398.

This amount will be provided in the budget in round numbers at Rupees 2,700.

The total estimate under establishments will thus be Rupees 1,75,600.

27. Contingencies.—This includes charges for Saderward or Country Stationery and miscellaneous items. The Collectors' estimates amount to Rupees 21,340, the current year's grant being Rupees 19,500. Of the former, Rupees 13,750 are for extra remuneration to clerks doing duty out of office hours, which is eventually recovered from merchants. The provision of Rupees 21,340 appears small in view of the actuals‖ of 1877-78, but the cause of the large increase in 1877-78 is not clear. The Board would raise the estimate to Rupees 25,000.

‖ Rupees 29,490.

	Rs.
Actuals of 1873-74	1,59,600
Do. of 1874-75	1,69,500
Do. of 1875-76	1,72,100
Do. of 1876-77	1,85,600
Do. of 1877-78	2,06,220
Sanctioned Estimate for 1878-79 ...	1,77,700
Collectors' do. " 1879-80 ...	1,90,080
Board's do. " 1879-80 ...	2,00,600

28. The total estimate under Sea Customs as fixed by the Board is Rupees 2,00,600.

29. Land Customs.—Under Land Customs the estimates of Collectors and the Board are as follow :—

Items.	Actuals.					Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.		Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Preventive Establishment	...	...	...	...	...	24,000	17,000	24,000
2. Establishment ...	13,000	13,600	13,700	14,300	18,320	14,000	18,000	18,000
3. Saderward and Contingencies ...	1,900	1,400	1,500	1,700	2,230	1,500	1,425	1,500
Total ...	14,900	15,000	15,200	16,000	20,550	39,500	36,525	43,500

(1.) The Preventive Police Establishment was transferred from Provincial to Imperial in 1878-79. The Collectors of Godavari and Tanjore do not make any provision under this head, but the Inspector-General of Police estimates the total cost at Rupees 23,857, which the Board will adopt in round numbers at Rupees 24,000.

(2.) Under ordinary establishment the Collector of South Arcot has provided an increase of Rupees 3,920, being a moiety of the Military pay of the Consular Agent at Pondicherry, which the Accountant-General, it would appear, has directed to be debited to this head. The provision will be retained, but the Board do not understand the grounds on which the debit is considered proper; the Consular Agent's connection with Land Customs does not appear to warrant the charge of half his salary to that head; the Board think the whole should be a Political charge.

(3.) The provision under Contingencies calls for no remark. It will be retained in round numbers at Rupees 1,500.

The total estimate under Customs amounts to Rupees 2,44,100.

30. Salt Establishment.—The estimate under this head is as follows :—

Items.	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Commissioner's Estimate for 1879-80.	Board's Estimate for 1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Commissioner's salary	1,372	* 52,000	23,208	24,360	24,350
2. Deputy Commissioner's...	...	...	...	27,648	27,650
3. Do Collector's or Assistant Commissioner's ...	43,558	48,600	51,750	88,800	88,800
4. Establishments of the above officers	1,84,468	19,860	31,596	38,584	37,040
5. Divisional Establishments		1,76,400	1,75,020	1,75,020	1,58,660
6. Temporary do.	2,286	10,000	10,000	10,000	12,400
7. Boat Establishment	...	...	376	318	300
Total ...	2,31,714	2,54,800	2,92,020	3,64,800	3,49,200

* Includes the cost of the Commissioner's Establishment.

Items 1, 2, *and* 3 have been calculated according to the scale sanctioned by Government.

Item 4.—This item is on account of the establishments of the Salt Commissioner, Deputy and Assistant Commissioners. Mr. Bliss has provided for the existing establishments of Deputy Collectors in twelve Districts, including Malabar, where the cost is now debited to Customs under G.O., dated 28th August 1878, No. 1,367, while the number of Assistant Commissioners newly proposed is thirteen, exclusive of two Probationers and one Office Assistant, who require no separate establishments. When the appointments of Assistant Commissioners are finally sanctioned the Commissioner possibly intends to divide the existing establishments among them. The provision made for Malabar (Rupees 1,560) will be excluded as it has been properly provided under Customs by the Collector.

Item 5.—The Commissioner's estimate includes Rupees 7,200 for Malabar and Rupees 9,240 for South Canara, being portions of the amalgamated Salt and Customs establishments sanctioned in G.O., dated 23rd August 1877, No. 2,562; but as these sums are debitable to Customs under G.O., dated 28th August 1878, No. 1,367, they will be excluded.

Items 6 *and* 7.—The establishments provided under these heads are :—

Item (1.)	Rupees	180 for establishment to supervise the fish-curing experiment in Ganjam.
„ (2.)	„	140 for Boat establishment in Ganjam sanctioned in G.O., dated 8th March 1875, No. 359.
„ (3.)	„	710 for the temporary establishment sanctioned for the Pentacottah Division in Vizagapatam. G.O., dated 29th July 1878, No. 1,190.
„ (4.)	„	2,500 for Preventive Inspector and extra Clerks for storage in Chingleput. G.O., dated 19th July 1878, No. 1,100.
„ (5.)	„	2,000 for extra hands for storing salt at Vedaraniem and Negapatam in Tanjore.
„ (6.)	„	84 for Boat establishment in Tanjore.
„ (7.)	„	110 for establishment to supervise fish-curing in Tinnevelly.
„ (8.)	„	94 for Boat establishment in Tinnevelly.
„ (9.)	„	4,500 Reserve.
Total ...		10,318

Item (3.)—The sanction of Government is for Rupees 119 per mensem or 1,428 per annum, and it was accorded for only one year, subject to revision afterwards; on this ground the Commissioner has made provision only for a portion of the year, but the Board have raised it to Rupees 1,428 to meet the contingency of the establishment being required either in full or in part for the whole year.

Item (4.)—The sanction accorded is Rupees 330 for storing salt and Rupees 3,900 for preventive establishment—total Rupees 4,230.

The Commissioner appears to have provided the latter establishment for only a portion of the year; no reason is assigned, and the Board have therefore provided the full amount sanctioned, *i.e.*, Rupees 4,230 or 4,200 in round numbers.

The other items call for no remark and the amounts proposed will be retained.

The total provision made by the Board for salt establishment is thus Rupees 3,49,900 in round numbers.

31. Police Guard.—The estimate furnished by the Inspector-General of Police is as follows :—

	Rs.
Permanent Salt Guards	2,03,563
Temporary do.	70,124
Guard for fish-curing operations	3,483
	2,77,170
Sanctioned grant for the current year	2,60,000
Excess ...	17,170

The increase is owing mainly to the provision made for strengthening the guards in South Canara (*vide* G.O., dated 28th February 1878, No. 323) and the increased temporary establishments provided in Tanjore and Vizagapatam with reference to G.Os., dated 7th August 1878, No. 1,258, and 19th June 1878, No. 926, respectively. The provision will be retained in round numbers at Rupees 2,77,200.

	Rs.
Actuals of 1873-74	11,400
Do. of 1874-75	12,600
Do. of 1875-76	17,400
Do. of 1876-77	16,000
Sanctioned Estimate of 1878-79 ...	11,400
Commissioner's Estimate for 1879-80. ...	14,000
Board's Estimate for 1879-80	22,720
	22,300

32. Travelling Allowance.—The Commissioner's estimate is Rupees 22,720 against the sanctioned grant of Rupees 14,000. The increase is due to the provision of travelling allowance for the Commissioner, his Deputies and their establishments and the increased number of Assistants; the estimate is accepted at Rupees 22,300.

33. Purchase and Manufacture of Salt.—The Commissioner's estimate under this head is Rupees 6,95,000 against Rupees 9,00,000, the sanctioned grant for the current year. The Board agree with Mr. Bliss in thinking that the quantity estimated for is as much as is likely to be manufactured during the year. If salt is manufactured to the extent estimated, the quantity that will probably remain on hand at the end of 1879-80 will be as follows:—

	Rs.
Actuals exclusive of Malabar and South Canara. 1873-74	6,25,100
1874-75	3,76,100
1875-76	8,80,900
1876-77	6,51,700
1877-78	4,47,400
Sanctioned Estimate for 1878-79 ...	9,00,000
Commissioner's Estimate for 1879-80.	6,95,000
Board's Estimate for 1879-80 ...	6,95,000

	Quantity likely to remain after 1879-80.	Time to which it will suffice.
	In. mds.	Yr. M.
Ganjam	1,184,400	1 5½
Vizagapatam	247,700	0 9
Godavari	383,200	0 11½
Kistna	701,500	1 9
Nellore	613,800	1 2½
Chingleput	2,540,300	1 8
South Arcot	529,300	1 5
Tanjore	1,245,100	1 11½
Madura	420,300	3 0
Tinnevelly	1,377,300	1 11½
Total ...	9,192,900	1 7

	Rs.
Actuals of 1873-74	82,700
Do. of 1874-75	63,000
Do. of 1875-76	1,61,000
Do. of 1876-77	1,25,700
Sanctioned Estimate for 1878-79 ...	49,300
Regular Estimate	1,59,200
Commissioner's Estimate for 1879-80.	1,29,000
Board's Estimate	1,12,800
	1,12,800

34. Charges for storing Salt.—The Commissioner's estimate is Rupees 1,12,800 against Rupees 1,59,200, the sanction for the current year. The estimate is accepted.

	Rs.
Actuals of 1873-74	15,100
Do. of 1874-75	16,100
Do. of 1875-76	2,100
Do. of 1876-77	...
Do. of 1877-78	25,400
Sanctioned Estimate for 1878-79 ...	4,500
Regular Estimate	20,000
Commissioner's Estimate for 1879-80.	10,000
Board's Estimate for 1879-80	10,000

35. Freight on Salt imported.—The sum provided under this head is to meet the charges for supplying salt to the French Government and for bringing salt from one district to another to make up any deficiency in stock. The Commissioner's estimate is accepted.

	Rs.
Actuals of 1873-74	1,200
Do. 1874-75	11,600
Do. 1875-76	5,700
Do. 1876-77	7,300
Do. 1877-78	4,500
Sanctioned Estimate for 1878-79 ...	8,000
Commissioner's do. for 1879-80	10,000
Board's do. do.	10,000

36. Cost and Repair of Weighing Machines.—The sum entered by the Commissioner (Rupees 10,000) is slightly above the sanctioned grant, but is not excessive. It will be retained.

37. Salt Contingencies and Office Expenses.—The subjoined statement shows the details:—

Items.	Actuals. 1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	Sanctioned Estimate for 1878-79.	Regular Estimate for 1878-79.	Estimate for 1879-80. Commissioner's.	Board's.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country Stationery and Saderward.	19,000	16,000	17,100	27,800	76,864	2,000	2,800	2,935	2,900
2. Purchase and repair of Furniture.					2,700	1,000	2,200	1,890	1,900
3. Postage	..	..	..	..		2,000	3,900	4,260	4,200
4. Miscellaneous						24,500	18,600	33,200	33,200
Total ..	..	..	..	..	..	29,500	27,500	42,285	42,200
5. Cost of export of Salt and of gathering and destroying spontaneous Salt	9,400	11,400	5,100	9,300	42,388	10,000	12,800	12,075	12,100
6. Sundry Miscellaneous..	30,900	26,200	26,300	54,300	12,725	27,500	40,000	27,500	27,500
Total ..	59,300	53,600	48,500	91,900	1,34,477	67,000	80,300	81,860	81,800

Items 1, 2, *and* 3.—The increase is due to the establishment of the offices of Commissioner and Deputy Commissioners.

Item 4.—The large increase is due to the provision of Rupees 20,000 for rewards to informers sanctioned in G.O., dated 22nd July 1878, No. 1,139, Revenue Department.

The other items do not call for remark.

38. Petty Construction and Repairs.—The Commissioner's estimate under this head amounts to Rupees 2,65,820 against Rupees 2,25,000, the sanctioned grant for the current year. This is exclusive of the works to be executed by the Public Works Department.

Districts.	Original Works.	Repairs.	Total.
	Rs.	Rs.	Rs.
Ganjam...	2,500	11,650	14,150
Vizagapatam	27,250	12,100	39,360
Godavari	1,000	6,000	7,000
Kistna	300	2,195	2,495
Nellore	4,500	5,960	10,460
Chingleput	1,13,375	33,000	1,46,375
South Arcot	7,610	8,680	16,290
Tanjore...	1,750	7,970	9,720
Madura	870	1,280	2,150
Tinnevelly	970	5,450	6,420
Malabar	...	3,000	3,000
South Canara	600	2,800	3,400
Reserve...	5,000	...	5,000
Total ...	1,65,725	1,00,095	2,65,820

Of the sum provided under Original Works the following are the principal items :—

	Rs.
1. Extension of salt pans in Vizagapatam	26,600
2. Constructing 100 boats of 35 tons each to convey salt from the pans to the platform at the Madras Cotaur ...	1,00,000

Excluding the above and the reserve of 5,000 Rupees the provision is only Rupees 34,125, which is not large. The necessity for the boats in Chingleput is fully explained in the Commissioner's letter, Board's Proceedings, 26th September 1878, No. 2,619. dated 2nd September 1878, No. 1,151, and the reason for the extension of the pans in Vizagapatam in Board's Proceedings, No. 2,693, dated 3rd October 1878. The provision made by the Commissioner will be retained in round numbers at Rupees 2,65,800. The cost of works and repairs to be executed by the Public Works Department is estimated at Rs. 1,25,180 as shown in the margin. Details are given in the list accompanying; it is presumed that the Commissioner has arranged for their insertion in the Public Works Department budget through the District Engineers.

	Rs.
Ganjam	6,175
Godavari	43,000
Kistna	30,805
Nellore	2,350
Chingleput	2,500
South Arcot	18,900
Tanjore	11,000
Madura	4,650
Tinnevelly	6,000
Total ...	1,25,180

	Rs
Actuals of 1873-74	15,70,400
Do. 1874-75	14,43,300
Do. 1875-76	20,39,300
Do. 1876-77	15,97,000
Do. 1877-78	13,29,600
Sanctioned Estimate for 1878-79 ...	19,40,000
Regular Estimate for do ...	17,76,000
Commissioner's Estimate for 1879-80	15,63,000
Board's Estimate, including Police Guards	18,24,100

39. The total provision under Salt as fixed by the Board amounts to Rupees 18,24,100.

40. Stamps—*Presidency Charges.*—The estimates proposed and those adopted by the Board under this head are shown in the subjoined statement :—

	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
			Superintendent's.	Board's.
	Rs.	Rs.	Rs.	Rs.
1. Superintendent's salary, including deputation allowance	14,500	12,400	12,400	12,400
2. Establishment	16,000	16,200	16,302	16,300
3. Contingencies	4,740	4,000	4,000	4,000
4. Official postage	260	400	400	400
5. Establishment in Accountant-General's office	1,710	1,700	...	...
6. Contingencies in Accountant-General's office	...	300	...	...
Total ...	37,210	35,000	33,102	33,100

The Stamping establishment in the Accountant-General's office has been abolished, G.O., 20th June 1878, No. 949, F. D. consequently no provision is made under Board's Proceedings, 24th June 1878, No. 1,720. Items 5 and 6. The increase under Item 2 is owing to the transfer of a Clerk on Rupees 10 from the Accountant-General's to the Stamp Superintendent's office. The estimate does not call for remark.

41. Stamps—*District Charges.*—The Collectors' estimates as revised by the Board are shown below :—

	Actuals of 1877-78.	Sanctioned Estimate for 1878-79.	Estimate for 1879-80.	
			Collectors'.	Board's.
	Rs.	Rs.	Rs.	Rs.
1. Establishment ..	4,410	4,400	4,416	4,400
2. Contingencies ...	2,810	3,000	3,550	3,000
3. Discount	1,01,170	99,600	1,01,850	1,02,000
Total ...	1,08,390	1,07,000	1,09,816	1,09,400

	Rs.
Actuals of 1873-74	1,43,300
Do 1874-75	1,35,100
Do. 1875-76	1,36,700
Do. 1876-77	1,40,100
Do. 1877-78	1,45,600
Sanctioned Estimate for 1878-79 ...	1,42,000
Collectors' and Superintendent's Estimate for 1879-80	1,42,918
Board's Estimate	1,42,500

42. The total estimate under Stamps as fixed by the Board amounts to Rupees 1,42,500.

	Rs.
Actuals of 1873-74	2,41,300
Do. 1874-75	2,33,900
Do. 1875-76	1,78,600
Do. 1876-77	2,50,300
Do. 1877-78	2,48,400
Sanctioned Estimate for 1878-79 ...	2,55,000
Board's do. for 1879-80 ...	2,55,000

	Rs.
Salaries of Members, Establt., &c. ...	2,35,404
Contingencies	13,676
Compiling Trade Statistics	5,920
Total ...	2,55,000

43. Administration. — Under this head Rupees 2,55,000 have been provided for the cost of the Board of Revenue, which is the full cost of the establishment exclusive of the Civil Annuity Fund deduction on the salaries of the Members and Secretaries, but inclusive of contingencies and the cost of the additional establishment for the compilation of Trade Statistics not yet finally sanctioned by Government of India.

44. Miscellaneous. — Under this head it is usual to provide for (1) Remittance of Treasure beyond the District, and (2) Freight and Landing Charges.

	Rs.
Actuals of 1873-74	26,700
Do. 1874-75	23,600
Do. 1875-76	23,500
Do. 1876-77	51,900
Do. 1877-78	78,830
Sanctioned Estimate for 1878-79 ...	25,000
Regular do. do. ...	...
Collectors' Estimate for 1879-80 ...	25,600
Board's do. do. ...	25,000

45. Remittance of Treasure beyond the District.—The Collectors' estimates amount to Rupees 25,600 against a sanctioned grant of Rupees 25,000 for 1878-79. The sanctioned grant of 1878-79 will be repeated. The actuals of 1876-77 and 1877-78 include Presidency charges which will be estimated by the Accountant-General.

	Rs.
Actuals of 1873-74	1,500
Do. 1874-75	1,100
Do. 1875-76	1,200
Do. 1876-77	6,241
Do. 1877-78	2,460
Sanctioned Estimate for 1878-79	2,500
Collectors' do. for 1879-80	2,000
Board's do. do.	2,500

46. Freight and Landing Charges. —The Collector of Sea Customs, Madras, provides Rupees 2,000 under this head. Looking to the actuals of 1877-78 the Board have slightly raised the estimate.

47. Advances under the Land Improvement Act.—The Collectors' estimates are as follows :—

	Rs.		Rs.
Kistna	2,000	Ganjam.	
Bellary	20,000	Vizagapatam.	
Kurnool	2,000	Godavari.	
Madras	1,000	Nellore.	
North Arcot	2,000	Cuddapah.	
South Arcot	5,000	Chingleput.	... Nil.
Madura	3,000	Tanjore.	
Tinnevelly	15,000	Trichinopoly.	
Coimbatore	5,000	Nilgiri.	
Salem	2,000		
South Canara	10,000		
Malabar		Total ...	69,000

The Collectors of the last nine districts have not explained the omission to make any provision under this head. The Board will enter Rupees 2,00,000, the sum allotted for this Presidency in the Resolution of the Government of India, communicated in G.O., dated 31st August 1877, No. 2,228. In distributing the allotment among the districts the Collectors' estimates will be retained for those districts for which provision has been made, and for the remainder Rupees 2,000 will be allotted to each except the Nilgiri, the balance Rupees 1,15,000 being kept as reserve.

48. The subjoined statement shows in one view the estimates discussed in the foregoing paragraphs compared with actuals and the revision effected by the Board.

Items.	Actuals.					Estimate for 1878-79.		Estimate for 1879-80.		Difference between Columns 6 and 10.
	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	Sanctioned.	Regular.	Collectors'.	Board's.	
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks	1,86,600	2,12,100	2,36,000	2,84,200	1,80,960	2,12,000	3,30,000	1,65,290	2,39,000	+ 58,040
Land Revenue	32,65,900	32,78,700	33,31,700	33,08,200	34,94,600	34,55,200	34,55,200	34,72,872	35,06,400	+ 11,800
Excise on Spirits and Drugs	2,27,000	2,31,200	1,97,000	2,24,800	2,64,430	2,50,000	2,50,000	2,19,866	2,20,700	— 43,730
Assessed Taxes	...	...	...	...	...	...	44,000	41,906	50,000	+ 50,000
Customs	1,74,500	1,84,500	1,87,300	2,01,600	2,26,770	2,17,200	2,29,000	2,26,605	2,44,100	+ 17,330
Salt	15,70,400	14,43,300	20,39,300	15,97,900	13,29,600	19,40,000	17,76,000	15,63,000	18,24,100	+4,94,500
Stamps	1,43,300	1,35,100	1,36,700	1,40,000	1,45,600	1,42,000	1,44,000	1,42,918	1,42,500	— 3,100
Administration (Board of Revenue).	2,41,300	2,33,900	1,78,600	2,50,300	2,48,400	2,55,000	2,55,000	2,55,000	2,55,000	+ 6,600
Miscellaneous.										
Charges for remitting Treasure beyond the District	26,700	23,600	23,500	51,900	78,830	25,000	57,000	25,600	25,000	— 53,830
Freight and Landing Charges... ...	1,500	1,100	1,200	6,200	2,460	2,500	2,500	2,000	2,500	+ 40
Advances under the Land Improvement Act	...	...	8,400	*2,100	*1,56,400	2,00,000	*1,50,000	69,000	2,00,000	+ 43,600
Total.	58,37,200	57,43,500	63,39,700	60,67,200	61,28,050	66,98,900	66,92,700	61,84,057	67,09,300	+5,81,250

* Exclusive of advances debited to famine.

49. LAW AND JUSTICE.—Only nine Collectors have made provision for the salary of the establishments employed for the service of processes in Revenue Courts, the total being Rupees 3,840. The Board consider that Rupees 9,000, the actual cost in Fasli 1286, will be sufficient, and this sum may be entered in the Accountant-General's budget. The fees are collected in stamps and care is taken that the charges do not exceed the receipts.

50. The information called for by Government in their Order, dated 25th June 1878, No. 1,108, Financial Department, in regard to office contingencies and other expenditure of a contingent character has not yet been received from all Collectors; a separate report will be submitted on the subject.

(A true Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department,
with 2 Statements.

Revenue Letter
No. 3307
1878.
Board of Revenue,
MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT.

Dated November 26th.

Printed 1h.

Received 27th

PROCEEDINGS, 26TH NOVEMBER 1878, No. 3,157.

Read No 2054 - 21st October 1878

NOVEMBER.
No. 3,157.

Budget of Charges for 1879-80.—Submitting to Government the —.

No 2054 — Revenue Department

Proceedings of the Madras Govt
Member for Finances.
under date the 21st December
1878

Board's Proceedings dated 26th Nov
1878 No 3157.

The Budget Estimate & charges for 1879-80 received with the foregoing Proceedings of the Board of Revenue is compared in the annexed Table with the actuals of previous years and the grant for the current year.

	Actuals		Grant for	Regular Estimate	Board's Estimate for
	Average of 5 years ending 1877-78	1877-78	1878-79	1878-79	1879-80
	Rs.	Rs.	Rs.	Rs.	Rs.
Assessed and drawbacks	2,19,972	1,80,960	2,12,000	3,30,000	2,39,000
Land Revenue, less refunds and charges chargeable to Law and Justice	33,35,820	34,94,600	34,55,200	34,55,200	35,06,400
Excise on Spirits and Drugs	2,28,886	2,64,430	2,50,000	2,50,000	2,20,700
Assessed Taxes	1,94,934	2,26,770	2,14,200	44,000	50,000
Customs				2,29,000	2,44,100
Salt	15,96,100	13,29,600	19,40,000	17,76,000	18,24,100
Stamps	1,40,140	1,45,600	1,42,000	1,44,000	1,42,500
Administration (Board of Revenue)	2,30,500	2,48,400	2,55,000	2,55,000	2,55,000
Miscellaneous.					
Charges for remitting Treasure beyond the Presidency	40,906	78,830	25,000	57,000	25,000
Freight & Handling Charges	2,492	2,460	2,500	2,500	2,500
Total	59,89,750	59,71,650	64,96,900	65,42,700	65,09,300

2. Refunds and Drawbacks. The Estimate for 1879-80 ~~and together with~~ the actuals for 1877-78 together with the Grant for the current year, are shown in the margin for the various items comprised under this head. The Board have provided £12,39,000 against ~~the last year's~~ actuals amounting to Rs 1,80,960 ~~for 1877-78~~ and the ~~current year's~~ Grant ~~aggregating~~ for the current year of Rupees 2,12,000. The item which ~~swells~~ the estimate for next year is Licence tax and leaving this out of consideration the proposed grant is on the whole not far in excess of the actuals for 1877-78 and is much below the Grant for 1878-79. ~~It generally~~ As ~~has been~~ found by comparisons as the average of the past four years and is therefore accepted.

	Actuals of 1877-78	Grant for 1878-79	Estimate for 1879-80
Land Revenue	39,640	76,000	62,000
Excise	20	5,000	5,000
Licence tax	"	"	50,000
Customs	59,210	8,000	8,000
Salt	30	2,000	2,000
Stamps	64,750	86,000	81,000
Drawbacks	163,650	177,000	208,000
	17,310	35,000	37,000
To Cash	1,81,960	212,000	245,000

3. Land Revenue. The Land Revenue charges are treated under two heads —I Salaries and expenses; and II Miscellaneous. The Board's Estimates

I Salaries and expenses.

for the various Component items under these heads are compared below with the actuals of 1877-78 and the Grants for the current year.

	Average of 5 years ~~ending~~ ending 1877-78	Actuals 1877-78	Grant for 1878-79	Board's estimate for 1879-80
1 Salaries & expenses of Collectors, Subcollectors & Asst Collectors, including house rent	8,86,486	9,01,130	8,85,000	9,00,000
2 Assistant Collectors Establishment	1,99,958	94,490	3,00,000	2,80,000
3 Deputy Collectors' Salaries	2,02,088	2,00,940	1,84,000	1,87,800
4 Huzur Establishment	6,80,954	6,71,770	6,89,800	6,89,800
5 Taluk do	14,56,744	14,51,520	14,77,000	14,77,000
6 Temporary do	22,552	24,060	34,700	49,100
7 Medical charges	38,514	35,270	44,000	45,000
8 Travelling & Tentage allowance to Officers	2,19,684	2,32,320	2,25,000	2,26,000
9 Office expenses &c	1,25,652	2,45,960	92,000	1,01,000
	38,32,632	38,57,460	39,31,500	39,55,700
Land Revenue Miscellaneous	2,65,668	4,04,840	3,07,000	3,38,700
Total:	40,98,300	42,62,300	42,38,500	42,94,400

4. Under the first head, the Board's Collectors' Estimates have provided Rupees 9,00,000 in round numbers inclusive of the salary of the Irrigation Sub Collector, Kurnool. The Estimate, which is below the sanctioned scale by nearly Rs 28,000 is fair and will be accepted. The increase in the

actuals of 1877-78 is attributed to the fact that there were less fewer absentees during the year in consequence of famine.

5. The Board's estimate under the second head is Rs 2,80,000, exclusive of the subscription to the Civil annuity fund, as against the ~~current~~ sanctioned ~~budget~~ grant of Rupees 3,00,000 for the current year and actuals ~~of 1877-78~~ amounting for 1877-78. to Rupees 94,490. The decrease in the ~~actuals of 1877-78~~ last item was because by the salaries of Assistant Collectors detached on famine duty were debited to famine. The proposed grant for 1879-80 is based on a careful calculation of the number of the passed and unpassed assistants likely to be employed and falls short of the full amount required for them by Rupees 12,000. The Govt accept the estimate, although it slightly exceeds ~~even~~ the highest year's ~~actuals within~~ the last 5 years in the series:

6. The provision for the salaries of Deputy Collectors shows an excess of Rupees 3000 over the grant for the current year. The sanctioned scale is Rupees 2,32,200 of which Rupees 48,600 are usually provided under Salt on account of the deputy collectors employed in that department without reference to their grades. But the Board have now deducted only Rs 44,400 on this account on the assumption that the Deputy Collectors of the several grades now in the department will be retained in it when the scheme of reorganization approved in G.o. 31st August 1878 no 1397 is introduced, and have provided the remainder viz 1,87,800 under Land Revenue. The Board's Estimate will be retained especially in consideration of the fact that the actuals of the last five years

× 30 passed
22 unpassed

× Note 1873-74 has not been included in calculation of Civil

Come to Rupees 2,02,090. Should there be any paucity of Assistant Collectors necessitating the employment of Temporary Deputy Collectors, the additional Cost involved can be met as the Board suggest from savings in the Salaries of Assistant Collectors.

7. The Government accepts the Board's estimates under the 4th and 5th heads which represent the full sanctioned scale and which are the same as the actuals of the current year's Grants.

8. The proposed grant under the 6th head is Rupees 49,100 against the sanctioned grant for the current year amounting to Rs 34,700, the actuals of 1877-78 being Rs 24,060. The enhanced provision for the ensuing year is necessitated mainly by the recent sanction of the marginally noted extra establishments for which provision is newly made

* Establishment for the Irrigation Subdivn Kurnool		Rs 5190
Temporary establishment with this establishment for settling claims to Compensation		4248
Establishment required for the Guntur division in Madras		1060
Salaries of additional Surveyors or Accountants to be employed in Godavari		3840
		14344

2250/20

for 1879-80, and is in the circumstances fully explained by the Board, accepted.

9. The Board's estimates under the remaining heads are based (Items 7) on the estimate furnished by the Surgeon General and (Items 8 & 9) on Collectors' estimates, and are fair. The actuals of 1877-78 under the last head are exceptionally high and are not explained by the Board.

10. The explanation furnished by the Board for the variations under Land Revenue Miscellaneous, is satisfactory and the provision of Rupees 3,38,700 under that head is passed. The aggregate ~~provision~~ Estimate under Land Revenue will thus be Rs 42,94,400 of which Rupees 7,88,000 are debitable to Law and Justice on account of Magisterial administration, the residue chargeable to Land Revenue being Rs 35,06,400 against

actuals amounting to Rs 34,94,600 for 1877-78 and as granted for Rupees 34,55,200 ~~and a Regular Estimate of Rupees~~ for the current year.

11. The charges under all the remaining heads have been carefully estimated by the Board and do not call for remark except in the case of Salt. The Board's provision under these heads is accordingly sanctioned and passed. The Accountant General will be requested to report through the Board on clause 2 paragraph 29 of their proceedings in regard to the proper head to which the Military charges of the Coast of Pondicherry should be debited.

12. Salt. The various charges comprised under this head are detailed below, and the Board's estimates are compared under

Excise
Provincial Taxes
Customs
Stamps
Miscellaneous

Each with the Estimate of the Salt Commissioner and the actuals of 1877-78.

	Actuals of 1877-78	Estimate 1878-79	Commissioner's Estimate for 1879-80.	Board's Estimate for 1879-80.
1 Commissioner's Salary } Establishments	1,370	⊙ 52,000	24,360	24,350
2 Of Commissioners "	"	"	27,648	27,650
3 Assistant Commissioners "	43,590	48,600	88,800	88,800
4 Establishments of the above Officers	1,84,470	19,800	38,584	37,040
5 Divisional Establishments		1,76,400	1,75,090	1,58,660
6 Temporary do.	2,290	10,000	10,000	12,400
7 Boat Establishment	"	"	318	300
Total. Establishments	2,31,720	3,06,800	3,64,800	3,49,200
8 Police Guards	1,90,630	2,60,000	2,77,170	2,77,200
9 Travelling allowances	11,430	14,000	22,720	22,300
10 Purchase and manufacture of Salt	4,77,460	9,00,000	6,95,000	6,95,000
11 Charge for storing Salt	49,270	1,59,200	1,12,800	1,12,800
12 Freight on Salt imported	25,370	4,500	10,000	10,000
13 Purchase and repair of Packing machines	4,480	8,000	10,000	10,000
14 Office Expenses & Contingencies	1,70,430	62,500	81,860	81,800
15 Petty Construction & Repair	1,68,810	2,25,000	2,65,820	2,65,800
Grand Total	13,29,600	19,40,000	18,40,170	18,24,100

⊙ Includes the cost of the Commrs Estt.

Cor the provision under the first
the three is in accordance with the
Col scale already approved by
mer the Government. The modifi-
the cations which the Board have
Can made in the Commissioners' Esti-
fro mates under the 4th, 5th and 6th
Off items have the approval of
Government. The 7th item is insig-
nificant and calls for no remark.

13. The increased provision for
5th Police guards is partly on account
fo of the additional Police Force
entertained in South Canara for
the prevention of smuggling at Ports
and Outports and for the prevention
of illicit manufacture in places
other than licensed Stations, and
partly on account of the Treasu-
ry guards provided in Tanjore
and Negapatam to prevent
illicit removals of spontaneous
(Swamp) Salt. The Estimate will
be retained.

14. The Board have adopted
the Salt Commissioners Estimate

under the remaining heads
which are framed on a careful
consideration of probable
requirements and are accepted
except in the case of the provision
of Rupees 1,00,000 for the Construc-
tion of Boats to convey Salt
from the Pans to the Platforms
at the Madras Coast. This will
be struck out in the circumstances
noticed in G.O. dated 16 Dec/78
No. 2021. The Budget provision
under Salt thus aggregates Rupees
17,24,100 against actuals amounting
to Rupees 13,27,600 for 1877-78
and a grant of Rupees 19,40,000
for the current year. Of the above
sum, Rs 17,5,180 represent the
cost of works and repairs to be
executed by Professional Agency
and the Board have assumed that
the Commissioner has arranged for
their insertion in the P.W.D. Budget.
This should not be lost sight of.

15. The Budget Estimate of Charges,
as required by Govt

Stand thus

	Rupees
Refunds and drawbacks	2,39,000
Land Revenue	35,06,400
Excise on Spirits and Drugs	2,20,700
Assessed taxes	50,000
Customs	2,44,100
Salt	17,24,100
Stamps	1,42,500
Board of Revenue	2,55,000
Miscellaneous	27,500
Total	64,09,300

16. Advances under the Land-improvement Act. The Board have rightly provided under this head the full grant of Rs 2,00,000 allotted for this Presidency, and His Grace the Governor in Council approves the mode of distribution of the grant adopted by the Board. This charge will be provided for only in the Estimate of Cash Requirements.

17. The Board's Estimate for the salary of process servers in Revenue Courts is approved on the understanding that the charges will not be allowed to exceed the receipts under this head. The information referred to in the concluding paragraph of the Board's Proceedings should be expedited.

2nd Col. F. No. Regn. 1st Regn. Dec. 21 Dec.
14 The Board of Revenue Dec. 11 Jany.
5 The Financial Dept.
21 The PW Dept.

= Draft Prop.

Revenue Budget of
Charges for 1878-79

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General Services
Budget of Charges
of the
Revenue Department
for
1879-80.

Abstract of the Budget of Charges for the Revenue Department for 1879-80.

	Actuals 1877-78	Estimates 1878-79	Estimates 1879-80
	Rupees	Rupees	Rupees
General Services			
Refunds and Drawbacks	180,960	2,12,000	2,39,000
Land Revenue	38,57,460	39,31,500	39,55,400
Deduct one-fifth of the Land Revenue charged as allotted to Law and Justice	7,67,700	7,83,300	7,88,000
Net	30,89,760	31,48,200	31,67,400
Add Miscellaneous	4,04,840	3,07,000	3,38,700
Total Land Revenue charges	34,94,600	34,55,200	35,06,400
6. Excise on Spirits and Drugs	2,64,430	2,50,000	2,20,400
4 Assessed Taxes.			
Licensed Tax	"	"	50,000
2 Customs			
Sea Customs	2,06,220	1,74,700	2,00,600
Land Customs	20,550	39,500	43,500
Total Customs	2,26,770	2,14,200	2,44,100
3 Salt	13,29,600	19,40,000	18,24,100
5 Stamps			
Presidency	34,210	35,000	33,100
Districts	1,08,390	1,04,000	1,09,400
Total Stamps	1,45,600	1,42,000	1,42,500
1 Administration and Public Department			
Board of Revenue	2,48,400	2,55,000	2,53,000
7 Miscellaneous			
[illegible]	48,830	26,000	23,000
Landing Charges	2,460	2,500	2,500
Total	81,290	24,500	24,500
Advances under the Land Improvement Act	"	2,00,000	2,00,000

General

Estimates charges against Income Revenue Department

3 Refunds

District	Land Revenue		Excise on Spirits and Drugs		License Tax		Customs	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	280	600	400	"	170	170	"	"	"	"		200
Vizagapatam	"	500	500	"	330	330	"	"	"	40		300
Godaavery	11,130	8,000	10,000	"	170	170	"	"	"	120		350
Kistna	1,310	3,000	3,000	"	120	120	"	"	"	"		"
Nellore	10	1,000	1,000	"	500	500	"	"	"	"		"
Cuddapah	3,150	2,600	2,500	"	200	200	"	"	"	"		"
Bellary	460	1,000	1,000	"	120	120	"	"	"	"		"
Kurnool	"	500	500	"	120	120	"	"	"	"		"
Madras	230	300	2,500	20	2000	2000	"	"	"	11,260		5,000
Chingleput	990	2,500	1,500	"	120	120	"	"	"	"		"
North Arcot	10,850	9,300	4,000	"	120	120	"	"	"	"		"
South Arcot	1,010	1,000	1,000	"	120	120	"	"	"	3,280		400
Tanjore	300	300	300	"	120	120	"	"	"	38,010		1000
Trichinopoly	390	200	200	"	120	120	"	"	"	"		"
Madura	130	600	100	"	120	120	"	"	"	10		100
Tinnevelly	6,050	2,500	2,500	"	120	120	"	"	"	140		350
Coimbatore	20	600	500	"	120	120	"	"	"	"		"
Nilgiris	420	100	100	"	120	120	"	"	"	"		"
Salem	1,610	600	2,000	"	170	170	"	"	"	"		"
South Canara	360	100	100	"	120	120	"	"	"	40		100
Malabar	880	300	300	"	100	100	"	"	"	6,250		200
Presidency	"	"	"	"	"	"	"	"	"	"		"
Reserve	"	40,000	28,000	"	"	"	"	"	50,000	"		"
Total	39,610	76,000	62,000	20	5,000	5,000	"	"	50,000	59,210		8,000

Services

for the year ending 31st March 1880, as compared with 1878/79.

2.56/31

and Drawbacks

Refunds

Estimates	Salt		Stamps		Total		Drawbacks Customs			Total	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates		Actuals	Estimates
1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.
300	"	100	"	640	600	600	920	1,570	1,370	"	100	100	920	1,670	1,370
300	"	100	"	1,250	1,700	1,700	1,290	2,930	2,830	1,780	300	300	3,070	3,230	3,130
500	"	100	"	3980	3,500	4,000	15,330	12,120	11,670	"	300	300	16,230	12,420	14,970
4	"	100	"	1,080	1,000	1,000	2,390	4,220	4,120	"	100	100	2,390	4,320	4,220
"	"	100	"	440	1,000	1,000	450	3,600	2,500	"	"	"	450	3,600	2,500
"	"	"	"	250	2,000	2,000	3,400	4,800	4,700	"	"	"	3,400	4,800	4,700
"	10	"	"	390	500	400	860	1,620	1,520	"	"	"	860	1,620	1,520
"	"	"	"	40	1,000	500	40	1,620	1120	"	"	"	40	1,620	1120
5,000	"	"	"	26750	35,000	25,000	38,240	42,300	44,500	14,930	22,000	18,500	53,170	64,300	63,200
"	"	1,000	"	440	300	500	1,430	3,920	3,120	"	"	"	1,430	3,920	3,120
"	"	"	"	390	1,500	1,500	11,240	10,920	5,620	"	"	"	11,240	10,920	5,620
300	20	100	"	980	1,000	1,000	2,290	2,620	2,420	30	400	100	3,320	3,920	3,520
1,000	"	100	"	6,880	7,000	6,000	45,140	8,520	7,420	"	10,000	10,000	45,140	18,520	17,420
"	"	"	"	830	2,300	1,500	1,320	2,620	1,820	"	"	"	1,320	2,620	1,820
50	"	50	"	5,840	5,500	5,000	5,980	6,370	5,370	440	200	100	6,420	6,570	5,370
350	"	50	"	3,210	2,500	2,500	9,430	5,520	5,470	30	600	500	9,460	6,120	5,970
"	"	"	"	5,250	11,000	8,400	5,370	11,720	9,020	"	"	"	5,370	11,720	9,020
"	"	"	"	200	400	400	620	620	620	"	"	"	620	620	620
100	"	100	"	2,750	2,000	2,000	3,520	3,420	2,320	"	200	"	3,520	3,620	2,320
200	"	100	"	2,890	5,000	5,000	10,020	5,700	6,600	100	800	800	10,120	6,500	6,400
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	2,000	"	"	"	"	40,000	80,000	"	"	"	"	40,000	80,000
8,000	30	2,000	2,000	64,750	86,000	81,000	162,850	177,000	208,000	17,810	25,000	20,000	213,500	215,000	230,000

	Ganjam			Vizagapatam			Godavari		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1877/78	1878/79	1879/80	1877/78	1878/79	1879/80	1877/78	1878/79	1879/80
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Expenses									
Collectors	29,410	30,800	29,900	33,790	26,400	27,350	26,880	26,400	27,350
Sub Collectors	11,500	14,000	13,600	12,260	14,000	13,600	12,440	14,000	13,600
Head Assistant Collectors	16,260	8,900	8,400	8,990	8,800	8,400	7,680	8,800	8,400
Total	57,170	53,700	51,900	55,040	49,200	49,350	48,000	49,200	49,350
Deduct subscription or account of Service Annuity Fund	"	2,180	2,100	"	1,970	1,950	"	1,970	1,950
Remainder	57,170	51,520	49,800	44,040	47,230	47,400	48,000	47,230	47,400
Add House rent of Head Assistant Collector	790	420	400	440	420	400	10	420	400
Total	57,960	51,940	50,300	44,480	47,650	47,800	48,010	47,650	47,800
Assistant Collectors	3,500	13,600	14,035	9,780	12,600	10,015	16,850	16,800	14,035
Deduct subscription or account of Civil Service Annuity Fund	"	500	400	"	500	380	"	870	610
Remainder	3,500	13,100	13,635	9,780	12,100	9,635	16,850	16,130	13,425
Add House rent of Assistant Collectors	690	840	1,260	850	840	840	590	1,260	1,260
Total	4,190	13,940	14,675	10,630	12,940	10,475	17,440	17,390	14,675
Uncovenanted Deputy Collectors	4,850	4,200	3,000	8,000	3,000	3,000	11,840	10,200	9,000
Muzum Establishment	31,260	31,594	31,594	31,852	31,494	31,494	34,420	35,194	35,194
Taluq Establishment including Sub Inspectorates	40,730	40,258	40,258	43,970	44,010	44,010	93,900	93,530	92,530
Temporary Establishment	3,450	1,262	1,284	740	1,262	1,284	1,720	2,180	6,040
Travelling allowance of Deputy Collectors: Proper Tentage of Collectors	1,050	1,050	1,050		1,050	1,050		1,050	1,050
Do. Sub Collectors		1,050	1,050		1,050	1,050		1,050	1,050
Do. Head Assistant Collectors		500	510		500	510		500	510
Do. Assistant Collectors	10,320	1010	1140	8240	1,010	760	5,190	1010	1140
Extra Tentage of the above Officers and Travelling allowance of Deputy Collectors		7,500	7,400		5,500	5,800		3,900	4,000
Travelling allowance of other Officers of Establishment	2320	2,800	2,500	3,540	3,900	3,900	2,740	3,400	3,800
Medical Charges	2630	1,800	1,590	2,710	4,900	4,730	1,800	1,900	2,070
Country Stationery or Sadarwad (Muzum)		300	400		300	300		300	500
Do. (Taluq)	330	600	600	310	700	700	150	1400	1,800
Carriage of Stationery and Records	450	400	460	1130	900	900	1,050	1,000	1,000
Charges for binding Books	50	150	250	150	150	150	120	100	150
Purchase and repair of office furniture	460	600	500	990	1,100	1,100	350	600	600
Peons Belts and Badges		100	220		300	200		220	200
Contingencies	4470	1,050	3,000	4740	850	850	10830	800	3,000
Total	163,050	160,700	162,662	156,360	162,766	160,063	215,140	222,360	227,317
Deduct 1/5 Land Revenue charges rebatable to Law and Justice	32,610	32,140	32,732	31,260	32,550	32,013	43,020	44,470	45,463
Net Total	130,440	128,560	129,930	125,100	130,216	128,050	172,120	177,890	181,854

Land Revenue

2050/32

Kistna			Nellore			Cuddapah			Bellary			Kurnool		
Actuals		Estimate	Actuals		Estimate	Actuals		Estimates	Actuals		Estimates	Actuals		Estimates.
1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80
Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
27,440	26,400	27,350	26,450	26,400	27,350	24,220	26,400	27,350	27,080	26,400	27,350	26,880	26,400	27,350
12,470	14,000	13,600	11,780	14,000	13,600	12,810	14,000	13,600	13,750	14,000	13,600	2,780	"	13,600
10,540	8,800	8,400	7,450	8,800	8,400	9,050	8,800	8,400	8,390	8,800	8,400	10,660	8,800	8,400
50,450	49,200	40,350	45,680	49,200	49,350	46,080	49,200	49,350	49,220	49,200	49,350	40,320	35,200	49,350
"	1970	1950	"	1970	1950	"	1970	1950	"	1970	1950	"	1400	1950
50,460	47,230	47,400	45,680	47,230	47,400	46,080	47,230	47,400	49,270	47,230	47,400	40,320	33,800	47,400
70	420	400	550	420	400	90	420	400	"	420	400	200	420	400
50,520	47,650	47,800	46,230	47,650	47,800	46,170	47,650	47,800	49,220	47,650	47,800	40,520	34,220	47,800
2,320	16,800	10,015	4030	12,600	16,025	1,010	16,800	16,025	1000	16,800	16,025	5100	10,800	16,025
"	670	380	"	500	610	"	670	610	"	670	610	"	670	610
2,320	16,130	9,635	4030	12,100	15,415	1,010	16,130	15,415	1,000	16,130	15,415	5100	16,130	15,415
520	1260	840	770	840	1260	560	1260	1260	470	1260	1260	880	1260	1260
2840	17,390	10,475	4800	12,940	16,675	1570	17,390	16,675	1470	17,340	16,675	5980	17,390	16,675
8310	7200	7,200	6750	13200	10200	9000	10200	8,400	17,290	13,200	10200	10280	11800	10,200
36170	36,894	36,894	35,080	36,894	36,894	35,000	36,294	36,294	35220	35,694	35694	30,690	34,154	34,154
99,230	100,834	100,834	76,640	82,806	80,806	82,930	88,318	88,318	120600	124,426	120426	65,940	67,270	67,270
1940	2642	2664	"	1262	864	1220	842	1284	900	1092	1044	1930	842	6060
	1050	1,050		1050	1050		1050	1050		1050	1050		1050	1050
	1050	1050		1050	1050		1050	1050		1050	1050		"	1050
	500	510		500	570		500	510		500	570		500	570
5550	1010	760	7,060	1010	1140	10120	1010	1140	7,880	1010	1140	7,700	1010	1140
	2900	2900		3400	4000		5000	5000		3900	3900		2000	2000
3640	3600	3600	3940	3900	4000	5930	4300	4200	7680	3900	3900	4120	2600	2600
3240	3000	3030	2,170	2800	2810	1020	1000	930	4910	4800	4710	1660	2000	3980
	700	700		300	300		400	400		1000	1000		300	500
890	1000	1200	480	1500	2500	640	1500	1500	430	500	500	270	900	1000
1700	1500	1500	910	600	800	990	800	900	5100	1400	1400	1460	700	700
60	50	50	40	120	120	40	50	50	40	50	50	"	150	150
1100	1000	1000	370	500	500	480	500	500	1440	1000	1000	1000	600	600
	100	200		100	100		100	100		100	350		300	300
10990	250	150	11330	580	900	10710	650	650	15130	1030	1000	9210	250	50
226280	230420	223667	195850	210162	224849	206420	218602	216777	267810	260342	263347	179060	178036	196789
45250	46090	44733	39170	42030	42550	41280	43720	43350	53460	52050	52650	35770	35610	39558
181030	184330	178934	156650	168132	170119	165140	174882	173401	213850	208312	210714	143290	142426	157231

	Madras			Chingleput			North Arcot		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1877-78 Rs	1878-79 Rs	1879-80 Rs	1877-78 Rs	1878-79 Rs	1879-80 Rs	1877-78 Rs	1878-79 Rs	1879-80 Rs
Salaries and Expenses.									
Collectors	390	"	"	27,670	26400	27,350	26,880	26,480	27,350
Sub Collectors	"	"	"	12,460	14000	13600	11,780	11050	13,600
Head Asst. Collectors							8350	8800	8,400
Total	390	"	"	40130	40400	40930	47010	46330	49350
Deduct subscription on account of Civil Service Annuity Fund	"	"	"	"	1610	1600	"	1970	1960
Remainder	390	"	"	40130	38790	39350	47010	47280	47400
Add House rent of Head Asst. Collectors	"	"	"	250	"	"	420	420	400
Total	390	"	"	40380	38790	39350	47430	47650	47800
Assistant Collectors	"	"	"	3640	16800	16025	7180	14700	14020
Deduct Subscription on account of Civil Service Annuity Fund	"	"	"	"	670	610	"	600	530
Remainder	"	"	"	3640	16130	15415	7180	14100	13490
Add House rent of Assistant Collectors	"	"	"	540	1960	1760	930	1260	1260
Total	"	"	"	6180	17390	16675	8110	15360	14750
Uncovenanted Deputy Collectors	3480	6000	4200	10,990	9000	10,200	10,160	9000	9000
Huzur Establishment	6420	10854	10854	33270	34594	34594	35650	36294	36294
Taluq Establishment including Submagistrates	15,080	11754	11754	53,810	55,846	65846	82,820	85,370	85,370
Temporary Establishment	220	60	1300	2720	3446	7708	1460	928	960
Fixed Centage of Collectors	"	"	"		1050	1050		1050	1050
Do Sub Collectors		"	"		1050	1050		1050	1050
Do Head Asst. Collectors		"	"		"	"		500	510
Do Assistant Collectors	540			6670	1020	1140	11,020	1170	1140
Extra Centage of the above officers and Travelling allowance of Deputy Collectors		500	500		2900	2900		5300	5,300
Travelling allowance of other officers and Establishment	"	"	"	4340	3400	3000	8340	6800	6800
Medical charges	"	"	"	440	1200	1230	1970	2800	2600
Country Stationery & Sadorn'd (Sugar)		100	50		500	500		400	500
Do (Taluq)	380	300	350	"	1200	1200	1050	1500	2000
Carriage of Stationery and Records	20	100	40	1730	800	800	5220	1600	2000
Charges for binding books	150	200	200	100	100	100	180	150	300
Purchase and repair of office furniture	240	250	150	640	600	600	510	800	800
Peons Belts and Badges		200	50		200	600		250	150
Contingencies	780	250	300	8490	500	500	12,780	2200	2,200
Total	27,700	30,568	29,448	1,70,660	1,73,676	1,78,993	2,26,710	2,20,022	2,20,474
Deduct 1/5 Land Revenue charges debitable to Law and Justice	5,500	6,120	5,950	34,130	34,720	35789	45,520	44,010	44,095
Net Total	22,200	24,448	23,798	1,36,530	1,38,956	1,43,154	1,81,190	1,76,012	1,76,379

20 15/33

Land Revenue (contd)

	South Arcot			Tanjore			Trichinopoly			Madura			Tinnevelly		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1877-78 Rs.	1878-79 Rs.	1879-80 Rs.	1877-78 Rs.	1878-79 Rs.	1879-80 Rs.	1877-78 Rs.	1878-79 Rs.	1879-80 Rs.	1877-78 Rs.	1878-79 Rs.	1879-80 Rs.	1877-78 Rs.	1878-79 Rs.	1879-80 Rs.
	25190	26400	27350	31400	26,400	27350	22400	26400	27350	29,930	26400	27,350	25,420	26400	27350
	12450	14000	13600	14,560	14000	13,600	"	"	"	11780	14000	13600	13,440	14,000	13600
	8210	8800	8400	8350	8800	8400	8320	8800	8400	8350	8800	8,400	8,350	8800	8400
	45,850	49,200	49350	54,310	49,200	49,350	30,720	35200	35750	50,060	49,200	49350	47210	49200	49350
	"	1970	1950	"	1970	1950	"	1400	1400	"	1970	1950	"	1970	1950
	45850	47230	47400	54,310	47230	47400	30720	33,800	34,350	50,060	47230	47400	47210	47230	47400
	420	420	400	"	420	400	"	420	400	420	420	400	"	420	400
	46270	47650	47800	54310	47650	47800	30720	34220	34,750	50,480	47650	47800	47210	47650	47800
	2930	12,600	10,010	3,230	18,900	16025	2340	12,600	10015	4030	12600	14020	2690	18900	16025
	"	500	380	"	770	610	"	500	380	"	500	530	"	770	610
	2930	12100	9,630	3230	18130	15,415	2,340	12100	9635	4030	12100	13490	2,690	18,130	15,415
	600	840	840	760	1660	1260	580	840	840	840	840	1260	630	1660	1260
	3530	12940	10470	3990	19790	16675	2920	12940	10475	4870	12940	14750	3320	19790	16675
	12230	10,200	12,000	16990	11,400	18600	11880	12000	7,200	12690	6,000	9000	12600	6000	13200
	35960	36894	36894	39530	39794	39794	30020	30694	30694	36650	37,294	37294	36030	36894	36894
	74,630	78,574	78574	90,580	92,242	92242	47720	48286	48286	66160	66514	66,514	82060	83590	83590
	1220	1262	1284	710	1262	1284	400	902	864	950	1592	1604	"	1674	2364
		1050	1060		1050	1050		1050	1050		1050	1050		1050	1050
		1050	1050		1050	1050		"	"		1050	1050		1050	1050
		500	510		500	570		500	570		570	510		500	510
	7350	1010	780	7430	1010	1140	3760	1010	760	8,000	1010	1140	7,680	1010	1140
		3900	4000		5000	4500		2000	2000		4300	4200		5300	5300
	5520	4800	5000	4470	4300	4500	1380	1700	1500	4040	3900	4000	4690	4800	4700
	1500	2800	2810	1040	1200	1400	1330	1600	1550.	1240	2100	2070	1530	3100	3080
		600	600		1200	1500		300	400		400	650		300	400
	"	2000	2000	1790	2000	2000	420	700	800	-"	1800	1850	-"-	1000	1100
	1390	1200	1200	2840	1400	2000	950	600	800	1210	1200	1200	910	1000	1000
	"	100	100	90	50	50	100	100	100	20	50	50	200	200	250.
	40	1000	1000	2400	1700	1500	920	500	500	570	600	600	1370	700	300
		500	500		"	"		100	"		200	200		300	300
	11,620	500	400	11060	1050	1000	6000	1000	1000	9,760	500	600	10120	1000	1000
	2,01260	208630	208022	237230	233648	238595	138520	152202	143239	196620	190700	196132	207720	216908	221703
	40,250	41710	41604	47440	46730	47719	27700	30020	28648	39320	38140	39226	41540	43380	44341
	161010	166820	166418	189790	186918	190876	110820	120182	114591	157320	152560	156906	166180	173528	177362

	Coimbatore		Nilgiris		Salem	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Salaries and Expenses									
Collectors	27900	28400	27350	17440	11580	11500	26080	26400	27350
Sub Collectors	11770	14000	13600	1960	"	"	12120	14000	13600
Head Asst to Collectors	9380	8800	8400	"	4300	4200	7320	8800	8400
Total	49050	49200	49350	19400	15800	15700	46320	49200	49350
Deduct subscription on account of Civil Service Annuity Fund	"	1970	1950	"	600	600	"	1970	1950
Remainder	49050	47230	47400	19400	15200	15100	46320	47230	47400
Add House rent of Head Asst to Collectors	420	420	400	70	420	400	360	420	400
Total	49470	47650	47800	19470	15620	15500	46680	47650	47800
Assistant Collectors	4290	16800	14020	300	"	"	8030	16800	16025
Deduct subscription on account of Civil Service annuity Fund	"	670	530	"	"	"	"	670	610
Remainder	4290	16130	13490	300	"	"	8030	16130	15415
Add House rent of Assistant Collectors	790	1260	1260	430	"	"	1260	1260	1260
Total	5080	17390	14750	730	"	"	9290	17390	16675
Uncovenanted Deputy Collectors	9260	9200	10200	4000	"	"	9470	13200	9000
Huzur Establishment	34940	36294	36294	10770	10700	10700	36570	36294	36294
Taluq Establishment including Sub Magistrates	84330	84514	84514	3130	1260	1260	84310	85342	85342
Temporary Establishments	"	1480	864	"	1200	1200	360	842	864
Fixed Vantage of Collectors		1050	1050		1050	1050		1050	1050
do — Sub-Collectors		1050	1100		"	"		1050	1100
do — Head Asst Collectors		500	540		500	540		500	540
do — Assistant Collectors	9110	1000	1140	2720	"	"	5380	1020	1140
Extra Vantage of the above officers and Travelling allowance of Deputy Collectors		3900	4000		600	700		4600	4000
Travelling allowance of other officers and Establt	3980	3400	3400	320	400	400	4400	4800	4800
Medical Charges	1180	1400	1350	"	"	"	1960	4000	4030
Country Stationery		700	700		100	100		600	600
do — Sadeerwards (Inam)	"	1700	1700	70	100	200	"	2700	2700
(Taluq)									
Carriage of Statmen & Records	1190	800	800	70	100	100	2340	1900	2000
Charges for binding books	50	100	100	30	50	50	60	200	200
Purchase and Repair of Office Furniture	390	650	650	10	100	100	870	600	600
Cess Bells and Badges		200	200		350	350		300	300
Contingencies	10570	200	200	1110	300	300	12750	600	600
Total	212530	214108	214322	39430	32430	32520	214480	226530	219605
Deduct 1/5 Land Revenue Charges debitable to Law & Justice	42560	42870	42864	4080	3450	3364	42870	44970	43921
Net Total	169970	171288	171458	35350	28980	29156	171570	177860	175684

Land Revenue (Contd)

South Canara			Malabar			Presidency			Peshcush			Total		
Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.
21380	26,400	27,350	26,000	36400	27,750	1980	"	"	"	"	"	521910	517,500	523,700
420	"	"	11,650	14000	13,800	"	"	"	"	"	"	205880	224,000	231,200
7550	8,800	8400	15240	17600	18,800	"	"	"	"	"	"	168440	171,600	183,800
29950	35,200	35,750	53,890	58,000	57,750	1980	"	"	"	"	"	896230	913,100	928,700
"	1400	1400	"	2300	2300	"	"	"	"	"	"	"	36,500	36,700
29950	33,800	34350	53,890	55,700	55,450	1980	"	"	"	"	"	896230	876,600	892,000
"	420	400	390	840	800	"	"	"	"	"	"	4900	8,400	8,000
29950	34,220	34,750	53,280	56,570	56,250	1,980	"	"	"	"	"	901130	885,000	900,000
5,900	12,600	10,810	4,690	11,700	16,025	"	"	"	"	"	"	79,640	289,800	268,400
"	500	380	"	600	610	"	"	"	"	"	"	"	11,600	10,200
5,900	12,100	9,630	4,690	11,100	15,415	"	"	"	"	"	"	79,640	278,200	258,200
840	840	800	1290	1260	1260	"	"	"	"	"	"	14,850	21,800	21,800
6740	12,940	10430	5980	15360	16675	"	"	"	"	"	"	94490	300,000	280,000
5430	3,000	6,000	12670	18000	12000	"	"	"	"	"	"	200940	184,000	187,800
26720	26,994	26,994	37890	37894	37894	1330	"	"	"	"	"	541770	589,800	589,800
45970	46,270	46,270	93870	95,980	95,980	"	"	"	"	"	"	1457520	1477,000	1477,000
1120	1442	1494	3320	4730	5584	"	"	"	2630	1194	"	24080	34,700	49,100
	1050	1050	"	1050	1050	"	"	"	"	"	"		21,000	21,000
	"	"		1050	1100	"	"	"	"	"	"		16800	18000
	500	510		1000	1020	"	"	"	"	"	"		10000	10200
3930	1,010	780	10250	1010	1140	"	"	"	"	"	"	46840	19,200	19,800
	2100	2000		6400	6900	"	"	"	"	"	"		82400	81,000
3880	3800	3900	6190	4300	6300	"	"	"	"	"	"	85480	76800	76,000
1150	1100	1100	790	1000	930	"	"	"	"	"	"	25270	44,000	45000
	300	200		850	600								9,600	10,900
"	700	800	"	1600	1600	40	"	"	"	"	"	7250	25,400	28,100
1080	1000	1200	1870	1000	1000	"	"	"	"	"	"	600	20,000	24800
80	200	150	350	150	150	"	"	"	"	"	"		2580	2700
480	600	600	1200	1000	1000	"	"	"	"	"	"	700	15,000	14,200
	200	200		850	850								4580	4900
4470	400	100	11250	1000	1000	170	"	"	"	"	"	10448	15,000	18,400
121240	137826	138528	259626	276056	276486	2430	"	"	"	2630	1194	3	2931500	2955700
26240	27850	27850	47930	47930	47930	580	"	"	"	"	"	5	1	1

	Ganjam			Vizagapatam			Godavery		
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates	
	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.	1877/78 Rs.	1878/79 Rs.	1879/80 Rs.
Net Total	139440	138564	130929	125100	130216	128050	17420	17890	18850
Miscellaneous									
Charges for remitting treasure within the District	520	500	500	630	500	500	1340	1100	1200
Law charges in the Revenue Department	30	50	50	630	200	200	660	600	600
Service Telegrams	830	500	500	1880	800	800	1190	800	700
Service Postage labels	2840	3000	3000	4180	3300	3600	4430	3300	3300
Charges for the Service of Revenue Process	5490	5500	5500	660	1000	1000	11520	11500	11500
Pearl Fisheries — Establishment	"	"	"	"	"	"	"	"	"
Pearl Fisheries — Contingencies	"	"	"	"	"	"	"	"	"
Chank Fisheries	"	"	"	"	"	"	"	"	"
Post office Charges on Money Registries	"	100	100	"	200	200	"	100	100
Purchase of Sundries and Books	20	50	30	20	50	30	20	50	50
Annuities Cost — Establishment	"	"	"	"	"	"	"	"	"
Annuities Cost — Contingencies	"	"	"	"	"	"	"	"	"
Sundries	2330	1000	1000	130	650	500	2670	250	1500
Total	11950	10700	12670	8130	6200	6850	20830	17300	18950
Grand Total	142390	139264	143599	133230	136416	134900	193950	195190	200804

Revenue Miscellaneous

	Kistna		Nellore		Cuddapah		Bellary		Kurnool	
	Actual.	Estimates	Actual.	Estimate	Actual.	Estimates	Actual.	Estimates	Actual.	Estimates
	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1877-78	1878-79	1879-80	1877-78	1877-78	1878-79	1879-80
	Rs	Rs	Rs	Rs	As	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	1,81,030	1,84,330	1,78,934	1,56,660	1,68,132	1,70,119	1,65,100	1,74,884	1,73,901	2,13,850	2,08,812	2,10,719	1,03,890	1,42,426	1,57,431		
	1870	1000	1000	1530	1000	1000	2650	800	800	2490	1000	1000	400	500	800		
	470	700	700	420	100	100	30	50	50	"	200	200	"	50	50		
	2449	900	900	2650	700	700	180	150	150	3150	300	300	4000	500	500		
	4,340	4000	4000	5680	3,000	3,000	5440	2750	3000	7640	4800	4800	3350	2000	2000		
	16130	10000	10000	6000	5,000	5000	6320	7400	7000	6,690	6600	6600	2170	2000	2000		
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"		
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"		
	"	100	100	"	1000	1000	"	100	100	"	200	200	"	50	50		
	20	50	50	20	50	50	20	50	20	20	50	50	20	50	50		
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"		
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"		
	4570	350	3500	5700	11,450	10,000	1520	100	1000	28070	450	10000	2670	250	1000		
	29,780	14,100	20,950	22,000	25300	20,000	15,810	11,200	12,500	17,760	13,600	23,150	13,310	5100	6,450		
	2,10,810	2,01,430	199484	178650	193432	190969	180980	186284	185921	2,61,610	2,21,912	2,33,869	1,17,200	1,47,526	1,63,881		

Land

	Madras		Chingleput		North Arcot					
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Net Total	22300	24648	23798	136550	132850	143454	181190	176102	197379	

Miscellaneous

Charges for remitting treasure within the District	100	200	150	450	400	400	2750	700	700	
Law charges in the Revenue Department	"	"	"	380	700	700	170	300	300	
Service Telegrams	"	"	50	110	50	50	280	100	100	
Service Postage Labels	30	50	50	3250	2800	2000	8030	5000	10000	
Charges for the Service of Revenue Process	"	"	"	5040	6200	6300	8020	12100	12100	
Pearl Fisheries — Establishment	"	"	"	"	"	"	"	"	"	
Pearl Fisheries — Contingencies	"	"	1	"	"	"	"	"	"	
Chank Fisheries	"	"	"	"	"	"	"	"	"	
Post Office Charges including Registries	"	"	"	"	100	100	"	200	200	
Purchase of Periodicals & Books	10	50	10	30	50	50	30	50	50	
Ammidivi Coin — Establishment	"	"	"	"	"	"	"	"	"	
Ammidivi Coin — Contingencies	"	"	"	"	"	"	"	"	"	
Sundries	50	100	100	"	100	400	2540	150	1000	
Total	190	400	360	9260	10500	10800	21820	18600	24450	
Grand Total	22390	24848	24158	145790	143350	153954	203010	194682	197029	

Revenue Miscellaneous (Contd.)

	South Arcot		Tanjore		Trichinopoly		Madura		Tinnevelly	
	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates	Actuals	Estimates
	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
	161010	166820	166418	189790	186918	190876	110820	120162	114571	157220	152580	156906	166180	173528	177362
	710	500	500	3020	1200	1800	310	200	300	810	1000	1800	950	800	800
	830	900	900	1360	100	100	"	50	50	1650	1700	1900	2350	1900	1900
	1740	200	200	1890	800	800	1030	400	400	1010	600	600	1450	900	900
	3820	3000	3000	5220	5500	5450	2460	2400	2400	5880	4500	4500	6170	4000	4200
	17110	16000	16000	15400	15900	15700	8190	11100	11100	4350	4500	4500	8990	9500	9500
	"	"	"	"	"	"	"	"	"	"	"	"	"	18070	1500	
	"	"	"	"	"	"	"	"	"	"	"	"	"		7700	2800
	"	"	"	"	"	"	"	"	"	"	"	"	"		"	9000
	"	"	"	"	"	"	"	"	"	"	"	"	"		"	"
	"	200	200	"	200	200	"	"	"	"	300	300	"	600	600
	20	50	50	20	"	"	20	50	50	20	50	50	20	50	50
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	2640	1650	2000	4800	5000	6000	3210	100	1000	830	150	1000	3510	150	2000
	26870	22550	22850	31710	28700	30250	15220	14300	15300	14530	13000	15850	41460	27100	31750
	187880	189320	189268	221520	215618	221126	126040	134462	129891	171850	165586	170906	207640	200628	209112

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	Land								
	Coimbatore			Nilgiris			Salem		
	actuals	Estimates		actuals	Estimates		actuals	Estimates	
	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Net Total	169970	171288	171488	33350	28980	29156	171870	170868	170884
Miscellaneous									
Charges for remitting treasure within the Dt.	2360	1000	1000	30	100	50	3430	1000	1000
Law charges in the Revenue Dept	270	500	500	"	100	100	2060	1900	1900
Service Telegrams	1760	400	400	1030	200	200	80	100	100
Service Postage Cables	4020	2500	2500	710	400	400	7080	5000	5000
Charges for the service of Revenue Process	1420	1000	1000	"	100	100	970	3000	3000
Pearl Fisheries { Establishments	"	"	"	"	"	"	"	"	"
Pearl Fisheries { Contingencies	"	"	"	"	"	"	"	"	"
Chank Fisheries	"	"	"	"	"	"	"	"	"
Post Office Charges including Registries	"	100	100	"	100	100	"	300	300
Purchase of Periodicals and Books	20	50	50	20	50	50	10	50	50
Amindivi Coir { Establishment	"	"	"	"	"	"	"	"	"
Amindivi Coir { Contingencies	"	"	"	"	"	"	"	"	"
Sundries	30	150	1000	1180	250	1000	470	150	500
Total	9860	5700	6550	2970	1300	2000	14010	11550	11550
Grand Total	179830	176988	178038	36320	30280	31156	185690	181868	182534

Revenue Miscellaneous

South Canara		Malabar		Presidency		Reserve		Total	
Actuals	Estimates	Actuals	Estimates	actuals	Estimates	actuals	Estimates	actuals	Estimates
1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80	1877-78	1878-79	1879-80
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
105000	110256	110823	191720	201650	198703	2840	"	"	"	2100	908	308760	314820	316770
850	1000	1080	1470	1500	1500	20	"	"	"	"	"	29120	16000	17000
30	300	300	570	400	400	"	"	"	"	"	"	11850	11000	11000
960	1070	950	1120	700	700	"	"	"	"	"	"	28730	10000	10000
4070	3000	3000	5070	4000	5000	"	"	"	"	"	"	92390	68000	72000
3640	4900	4900	318	7000	1800	"	"	"	"	"	"	128420	135000	135000
"	"	"	"	"	"	"	"	"	"	"	"	18070	1500	"
"	"	"	"	"	"	"	"	"	"	"	"	"	7700	2800
"	"	"	"	"	"	"	"	"	"	"	"	"	"	9000
750	750	300	300	"	"	"	"	"	"	"	"	5000	5000	
20	50	50	20	50	50	"	"	"	"	"	"	420	1000	1000
10800	2200	2000	"	"	"	"	"	"	"	"	"	10800	2200	2000
	24000	24000	"	"	"	"	"	"	"	"	"		24000	24000
12496	100	2000	1490	650	1000	1300	"	"	"	"	"	85040	25600	50000
32860	37300	39450	10050	9100	10550	4320	"	"	"	"	"	140540	307000	338700
137860	147556	150273	201770	210750	209253	7160	"	"	"	2100	908	2249600	345320	351670

	Ganjam			Vizagapatam			Godavari			Kistna			Nellore			Cuddapah			Bellary	
	actuals	Estimate	actuals	Estimate		actuals	Estimate		actuals	Estimate		actuals	Estimate		actuals	Estimate		actuals	Estimate	
	1877-78	1878-79	1877-78	1878-79	1878-80	1877-78	1878-79	1878-80	1877-78	1878-79	1878-80	1877-78	1878-79	1878-80	1877-78	1878-79	1878-80	1877-78	1878-79	1878-80
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
6 Excise on Spirits & Drugs																				
Establishment	"	"	"	240	240	240	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Temporary Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Cost of manufacture and purchase of Liquor	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Country Stationery or Saderwand	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Registration Fees	"	200	10	"	200	200	10	200	100	"	500	"	"	"	40	40	10	300	100	"
Contingencies	80	600	300	240	300	300	"	30	50	"	20	320	10	100	100	"	"	"	"	1,000
																				100
Total	80	800	310	480	740	740	10	230	150	"	520	320	10	140	140	10	300	100	"	1100
7 Assessed Taxes																				
License Tax																				
Establishment	"	"	2040	"	"	3840	"	"	3120	"	"	2940	"	"	3120	"	"	2,580	"	"
Contingencies	"	"	100	"	"	100	"	"	100	"	"	100	"	"	100	"	"	100	"	"
Total	"	"	2140	"	"	3940	"	"	3220	"	"	3040	"	"	3220	"	"	2,680	"	"
8 Customs																				
Sea Customs																				
Collector	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Deduct subscription on account of Civil Service Annuity Fund	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Remainder	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Deputy Collector																				
Establishment	7510	7320	7310	6420	6012	6000	6890	6204	6200	2710	2712	2700	3210	3238	3280	"	"	"	"	"
Temporary Establishment	410	210	210	"	"	"	"	300	300	430	"	"	380	"	"	"	"	"	"	"
Purchase and repair of Office Furniture	50	100	80	110	"	100	10	50	50	"	20	20	20	"	50	"	"	"	"	"
Service Telegrams	20	20	20	150	"	50	"	20	20	"	"	"	70	50	"	"	"	"	"	"
Service Postage	190	200	200	110	100	100	50	50	50	50	40	40	100	100	100	"	"	"	"	"
Country Stationery or Saderwand	460	80	80	540	50	80	600	50	100	240	30	30	360	50	50	"	"	"	"	"
Contingencies		"	60		150	100		100	200		"	"		"	40	"	"	"	"	"
Fees for clerks drawing only one of office terms																				
Total	8630	8830	8960	8230	7012	7530	7990	7274	7420	4120	3602	3590	4810	3638	4020	"	"	"	"	"
Land Customs																				
Establishment	300	312	312	"	"	"	960	816	816	"	"	"	"	"	"	"	"	"	"	"
Official Postage	10	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Preventive Establishment	"	"	"	"	"	"	1400	1400	"	"	"	"	"	"	"	"	"	"	"	"
Saderwand and Contingencies	10	20	20	"	"	"	90	30	30	"	"	"	"	"	"	"	"	"	"	"
Total	320	332	332	"	"	"	1050	2246	2246	"	"	"	"	"	"	"	"	"	"	"
Total Customs	10,0	9312	9292	8250	7012	7530	9020	9520	9666	4120	3602	3590	4810	3638	4020	"	"	"	"	"

Vaddapalle Bellary

Estimates 1879/80 Rs	Kurnool Actuals 1877/78	Kurnool Estimates 1877/78	Kurnool Estimates 1878/79	Kurnool Estimates 1879/80	Cuddapah Actuals 1877/78	Cuddapah Estimates 1878/79	Cuddapah Estimates 1879/80	Chingleput Actuals 1877/78	Chingleput Estimates 1878/79	Chingleput Estimates 1879/80	North Arcot Actuals 1877/78	North Arcot Estimates 1878/79	North Arcot Estimates 1879/80	South Arcot Actuals 1877/78	South Arcot Estimates 1878/79	South Arcot Estimates 1879/80
"	"	"	"	"	21760	22668	22660	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	112	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	234360	216800	190000	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	200	200	"	"	"	"	"	"	"	"	"
200	"	"	500	"	"	"	"	"	200	150	"	200	"	"	200	100
100	50	"	"	"	8000	2000	4000	280	100	210	210	"	"	10	100	100
300	50	"	500	"	26110	24180	21686	280	300	360	210	200	"	10	300	200
"	3200	"	"	2040	"	"	"	"	"	1680	"	"	3486	"	"	2040
"	100	"	"	100	"	"	"	"	"	100	"	"	100	"	"	100
"	3400	"	"	2140	"	"	"	"	"	1780	"	"	3580	"	"	2140
					34190	28000	28000	"	"	"	"	"	"	"	"	"
					1120	1100		"	"	"	"	"	"	"	"	"
					34190	36880	36900	"	"	"	"	"	"	"	"	"
					6680	8400	8400	"	"	"	"	"	"	"	"	"
					49790	49976	49750	"	"	"	"	"	"	3470	3060	3050
					3170	1020	1020	"	"	"	"	"	"	"	"	"
					380	180	200	"	"	"	"	"	"	"	50	50
					20	30	20	"	"	"	"	"	"	90	20	20
					90	60	110	"	"	"	"	"	"	30	50	50
					6490	120	230	"	"	"	"	"	"	310	50	50
						1700	5500	"	"	"	"	"	"	"	"	"
						4000	3800	"	"	"	"	"	"	400	500	500
					100810	92356	95130	"	"	"	"	"	"	4300	4730	3720
														11910	9404	13404
														160	110	110
														"	13600	13600
														1450	860	860
														13520	23974	27974
					100810	92356	95130	"	"	"	"	"	"	17820	28704	31694

	Tanjore			Trichinopoly			Madura			Tinnevelly			Coimbatore			Nilgiris			Salem
	Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals	Estimates		Actuals
	1878/79	1879/80	1880/81	1878/79	1879/80	1880/81	1878/79	1879/80	1880/81	1878/79	1879/80	1880/81	1878/79	1879/80	1880/81	1878/79	1879/80	1880/81	1878/79
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7 Excise on Spirits & Drugs																			
Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	460
Temporary Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Cost of Manufacture and Purchase of Liquor	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Country Stationery or Sadarward	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	15
Registration Fees	"	550	200	"	40	"	20	550	150	"	500	"	"	300	300	"	100	100	"
Contingencies	"	10	10	90	80	80	"	"	"	30	50	100	340	20	20	1260	300	300	20
Total	"	560	210	90	120	80	20	550	150	30	550	100	340	320	320	1,260	400	400	480
7 Assessed Taxes																			
License Tax																			
Establishment	"	"	3,330	"	"	1500	"	"	2760	"	"	3,220	"	"	2,400	"	"	600	"
	"	"	100	"	"	100	"	"	100	"	"	100	"	"	100	"	"	100	"
Total	"	"	3,330	"	"	1,600	"	"	2860	"	"	3,320	"	"	2,500	"	"	700	"
8 Customs																			
New Customs																			
Collector	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Deduct Subscription on account of Civil Service Annuity Fund.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Remainder	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Deputy Collector																			
Establishment	9810	9060	9080	"	"	"	4300	4176	4080	3720	3708	3700	"	"	"	"	"	"	"
Temporary Establishment	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Purchase and Repair of Office Furniture	"	"	"	"	"	"	"	"	"	10	80	50	"	"	"	"	"	"	"
Service Telegrams	210	"	"	"	"	"	40	40	40	220	200	200	"	"	"	"	"	"	"
Service Postage	140	130	130	"	"	"	200	200	200	130	120	120	"	"	"	"	"	"	"
Country Stationery or Sadarward	1000	120	120	"	"	"	520	100	100	880	50	50	"	"	"	"	"	"	"
Contingencies		100	200	"	"	"		150	300		100	200	"	"	"	"	"	"	"
Fees for Clerks doing out of Office hours	850	400	800	"	"	"	610	700	600	1390	700	1000	"	"	"	"	"	"	"
Total	11710	9810	10310	"	"	"	5700	5266	5400	5850	4928	5320	"	"	"	"	"	"	"
Land Customs																			
Establishment	2390	2388	2388	"	"	"	"	"	"	80	"	"	"	"	"	"	"	"	"
Official Postage	10	10	10	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Preventive Establishment	"	5500	5500	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Sadarward Contingencies	370	120	120	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Total	2770	8018	8018	"	"	"	"	"	"	80	"	"	"	"	"	"	"	"	"
Total Customs	14480	17828	18328	"	"	"	5700	5266	5400	5930	4928	5320	"	"	"	"	"	"	"

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9 Salt

	Actuals 1877/78 Rs	Estimates 1878/79 Rs	1879-80 Rs
Salaries and Expenses			
Commissioner	1370	*52,000	24,350
Deputy Commissioner	"	"	27,650
Dy Collrs or Asst Commissioners	43590	48,600	88,800
Estabt of the above officers			37,040
Divisional Establishment	184,470	196,200	158,660
Temporary Establishment	2290	10,000	12,400
Boat Establishment	"	"	300
Police Guards	190,630	260,000	277,200
Tentage & Travelling allowce	11,430	14,000	22,300
Purchase and manufacture of Salt	477,460	900,000	695,000
Charges for carriage & storing Salt	49,270	159,200	112,800
Freight on Salt imported	25,370	4,500	10,000
Cost & repair of weighing Machines	4,480	8,000	10,000
Contingencies	140,430	62,500	87,800
Petty Construction and Repair	168,870	225,000	265,800
Total	1,329,600	1,940,000	1,824,100

* Includes Commissioners Estabt

11 Stamps

Presidency

	Actuals	Estimates	
	1877/78	1878/79	1879/80
	Rs.	Rs.	Rs.
Salaries and Expenses			
Superintendent including Deputation allowance	14,800	12,400	12,400
Establishment	16,000	16,200	16,300
Contingencies	4,740	4,000	4,000
Official Postage	280	400	400
Establishment in the Accountant General's Office	1,710	1,700	"
Do. Contingencies	"	300	"
Total	37,210	35,000	33,100

11 Stamps

District	Establishment		Charges for the sale of General Stamps		Discount on Sale of Court fee Stamps		Contingencies		Total	
	Actuals 1877/78	Estimates 1878/79	Actuals 1877/78	Estimates 1878/79	Actuals 1877/78	Estimates 1878/79	Actuals 1877/78	Estimates 1878/79	Actuals 1877/78	Estimates 1878/79
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	"	"	1720	1200	1800	770	650	800	800	650
Vizagapatam	"	"	2750	2500	2700	1010	900	1000	70	100
Godavery	"	"	3900	3300	3500	1880	1900	2000	140	200
Kistna	"	"	2540	2200	2300	1080	1100	1100	40	50
Nellore	"	"	2610	2300	2700	730	750	1000	50	100
Cuddapah	"	"	3310	3200	3300	810	1000	1000	130	100
Bellary	"	"	2880	3000	3100	900	1000	1000	260	100
Kurnool	"	"	1650	2000	2000	380	500	500	10	100
Madras	4410	4400	4400	1430	3000	1800	40	100	4	"
Chingleput	"	"	"	1420	1400	1400	610	600	600	"
North Arcot	"	"	"	3830	3400	4000	870	1000	1000	140
South Arcot	"	"	"	3750	3200	3500	1230	1200	1000	50
Tanjore	"	"	"	8610	8000	8000	3950	4500	4000	80
Trichinopoly	"	"	"	2530	2000	2500	740	800	800	50
Madura	"	"	"	6450	6000	6000	1630	2000	2000	170
Tinnevelly	"	"	"	5770	6000	6000	1690	1800	1800	50
Coimbatore	"	"	"	3840	3400	3800	770	900	900	180
Nilgiris	"	"	"	350	300	300	150	200	200	30
Salem	"	"	"	2780	3100	3300	1100	1000	1000	30
South Canara	"	"	"	2240	2000	2100	2130	1800	1800	80
Malabar	"	"	"	10610	10500	10600	3850	4000	4500	520
Total	4410	4400	4400	74886	77100	74300	24370	27800	27800	3810

District	Contingencies		Total	
	Actuals 1877/78	Estimates 1878/79	Actuals 1877/78	Estimates 1878/79
	Rs.	Rs.	Rs.	Rs.
Ganjam	650	650	3290	2600
Vizagapatam	100	100	3830	3600
Godavery	200	200	5920	5400
Kistna	50	50	3660	3350
Nellore	100	100	3390	3150
Cuddapah	100	100	4150	4300
Bellary	100	100	4040	4100
Kurnool	100	100	2940	2600
Madras	50	50	4880	7550
Chingleput	50	50	2030	2050
North Arcot	200	200	4840	4600
South Arcot	100	100	5030	4800
Tanjore	100	100	12640	13600
Trichinopoly	50	50	3310	2850
Madura	150	150	8350	8150
Tinnevelly	100	100	7510	7700
Coimbatore	100	100	4720	4400
Nilgiris	50	50	530	550
Salem	50	50	3910	4150
South Canara	100	100	4450	3900
Malabar	500	500	14980	15000
Total	3000	3000	105390	107050

15 Administration & Public Department

Board of Revenue

	Actuals 1877-78	Estimates 1878-79	1879-80
	Rs.	Rs.	Rs.
Salaries and Expenses.			
Members	1,12,700	120,096	120,096
Secretary	19,360	23,040	23,040
Sub. Secretary	19,130	17,280	17,280
Deputation allowance	"	"	"
Establishment	47,270	44,988	44,988
Temporary Establishment	8,970	6,004	5,920
Travelling allowance	"	"	"
Service Postage labels	4,370	5,000	5,000
Service Telegrams	3,820	4,000	4,000
Contingencies	1,480	1992	2,076
Purchase & Repair of office Furniture	30	1000	1000
Purchase of Periodicals & Books	340	400	400
Charges for lithographing new Dist. maps	"	200	200
Printing selections from the records	630	1,000	1,000
Total	2,48,400	2,55,000	2,53,000

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24. Miscellaneous

Districts	Charges for remitting Treasure beyond the District		Landing Charges		Advances under the Land Improvement Act	
	actuals	Estimates	actuals	Estimates	Actuals	Estimates
	1877-78	1878-79 1879-80	1877-78	1878-79 1879-80	1877-78	1878-79 1879-80
	Rs	Rs Rs	Rs	Rs Rs	Rs	Rs Rs
Ganjam	350	800 800	"	" "	"	2000 2000
Vizagapatam	40	100 100	"	" "	"	2000 2000
Godavari	2830	500 500	"	" "	"	2000 2000
Kistna	1410	1000 1000	"	" "	"	2000 2000
Nellore	360	1000 1000	"	" "	"	2000 2000
Cuddapah	6350	800 800	"	" "	"	2000 2000
Bellary	9250	1000 1000	"	" "	"	20,000 20,000
Kurnool	440	1000 1000	"	" "	"	2000 2000
Madras	"	" "	"	" "	"	" 1000
Chingleput	"	" "	"	" "	"	2000 2000
North Arcot	160	1000 1000	"	" "	"	2000 2000
South Arcot	940	1200 1200	"	" "	"	2000 2000
Tanjore	11120	5000 5000	"	" "	"	2000 2000
Trichinopoly	130	1000 1000	"	" "	"	2000 2000
Madura	120	2000 2000	"	" "	"	5000 5000
Tinnevelly	200	1000 1000	"	" "	"	3000 3000
Coimbatore	810	2000 2000	"	" "	"	15,000 15,000
Nilgiris	190	100 100	"	" "	"	" "
Salem	60	1400 1400	"	" "	"	2000 5000
South Canara	1500	3000 3000	"	" "	"	2000 2000
Malabar	1330	1100 1100	"	" "	"	10,000 10,000
Madras Sea Customs	"	" "	2460	2500 2500	"	" "
Reserve	"	" "	"	" "	"	119,000 115,000
Presidency	4040	" "	"	" "	"	" "
Total	78830	25,000 25000	2460	2500 2500	"	200,000 200,000

Revenue Board Office
Madras
26 November 1878

Confidential

Sd/ C. A. Galton
ag Secretary

Sea Customs xd. for Estimate of 1877/78

Rec.d 9 6. 31. Dec.r/78 L. Lo 948.