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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue

DEPARTMENT

GO No	75	Press
BP No		Mis
Dated	10.1.1877	196

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department.
10th January 1877.

No 161. Read the following Proceedings of the Board of Revenue, dated 30th November 1876, No. 3922 —

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

	RS.	Actuals
1871-72	30,900	Do
1872-73	70,600	Do
1873-74	33,500	Do
1874-75	35,200	Do
1875-76	68,000	Do
Average	47,600	

1876-77	36,000	Sanctioned Estimate
1877-78	41,900	Collectors' do
1877-78	45,000	Board's do

* Exclusive of reserve of Rupees 56,000.

	RS.	Actuals
1871-72	300	Do
1872-73	4,800	Do
1873-74	5,900	Do
1874-75	31,200	Do
1875-76	11,500	Do
Average	10,740	

1876-77	2,000	Sanctioned Estimate
1877-78	1,160	Collectors' do
1877-78	5,000	Board's do

	RS.	Actuals
1871-72	8,900	Do
1872-73	2,900	Do
1873-74	4,600	Do
1874-75	4,600	Do
1875-76	10,700	Do
Average	6,840	

1876-77	5,000	Sanctioned Estimate
1877-78	5,400	Collectors' do
1877-78	8,000	Board's do

	RS.	Actuals
1871-72	3,900	Do
1872-73	35,500	Do
1873-74	3,900	Do
1874-75	9,800	Do
1875-76		
Average	13,300	

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

	RS.	Actuals
1871-72	69,600	Do
1872-73	88,900	Do
1873-74	78,700	Do
1874-75	86,200	Do
1875-76	1,05,400	Do
Average	85,760	

1876-77	86,000	Sanctioned Estimate
1877-78	89,500	Collectors' do
1877-78	86,000	Board's do

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

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

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

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

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

2 *Proceedings of the Madras Government, Revenue Department,*
10th January 1877

Land Revenue	45,000
Excise on Spirits, &c.	5,000
Customs	8,000
Salt	5,000
Stamps	86,000

Reserve 1,49,000
35,000

1,84,000

RS	
1871-72	47,600 Actuals
1872-73	39,200 Do
1873-74	28,400 Do
1874-75	51,000 Do
1875-76	20,600 Do

Average 39,360

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

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

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

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

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

11 *Salaries and expenses of Collectors, Sub-Collectors, and Head Assistant Collectors including house rent*—The estimate of Collectors under this head, including deputation allowance, is Rupees 8,77,200, which

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

is only Rupees 1,728 in excess of the actuals of 1875-76. The estimate is very fair, and will be accepted in round numbers at Rupees 8,77,000. The total amount of salaries and house rent according to the sanctioned scale including the salary of the Special Assistant at Malabar, sanctioned

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

12 *Assistant Collectors and house rent*—The Collectors' estimate under this head is

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

Rupees 2,18,200 exclusive of the subscription to the Civil Annuity Fund. The actual number of Assistants now employed, besides those on leave, is forty six, thirty-nine passed and seven unpassed, and the cost amounts to Rupees 2,83,400. Adding to this the salary and house rent of the six Assistants who are expected at the rates allowed to unpassed Assistants, the total cost amounts to Rupees 3,10,000. Looking however to the actuals of 1874-75 and 1875-76, the Board think that a provision of Rupees 2,60,000 will be sufficient.

G O, dated 29th September 1876, No 1,078, Public Department

the Board think that a provision of Rupees 2,60,000 will be sufficient.

Proceedings of the Madras Government, Revenue Department,
10th January 1877.

13 *Deputy Collectors' Salaries*—Under this head the Collectors have provided Rupees 2,05,220. The full cost of Deputy Collectors exclusive of the amount (48,600 Rupees) usually provided on account of the salaries of the Deputy Collectors in charge of Salt and inclusive of the salary of the Deputy Collector newly sanctioned in G O, dated 11th January 1876, No 64, is Rupees

RS	
1871-72	1,81,900 Actuals
1872-73	1,96,100 Do
1873-74	2,07,300 Do
1874-75	2,14,000 Do
1875-76	1,89,000 Do
1876-77	1,80,600 Sanctioned Estimate
1877-78	2,05,220 Collectors' do
1877-78	1,84,000 Board's do

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

14 *Huzoor Establishment*—The provision made by Collectors under this head is Rupees 6,88,914. The amount according to the sanctioned scale is Rupees 6,89,748 G O, dated 5th January 1876, No 13

inclusive of the salary of the additional Clerk on Rupees 30 sanctioned for the establishment of the Deputy Collector at Madras, and the cost (Rupees 1,500) of the establishment for the Deputy Collector newly sanctioned under Government Order quoted in the previous paragraph, but exclusive of the salary of the additional establishment (Rupees 4,860) allowed for the Trade Department which will be provided under temporary establishments with reference to G O, dated 21st August 1876, No 1,145

RS	
1871-72	6,85,500 Actuals
1872-73	6,87,400 Do
1873-74	6,85,200 Do
1874-75	6,81,700 Do
1875-76	6,84,600 Do
1876-77	6,88,000 Sanctioned Estimate
1877-78	6,88,914 Collectors' do
1877-78	6,89,800 Board's do

The amount according to the sanctioned scale, which is generally expended in full, will be adopted as the estimate for 1877-78

15 *Taluq Establishment*—The amount according to the sanctioned scale including the increase allowed to the salaries of Deputy Tahsildars sanctioned in G.O., dated 10th December 1875, No 1,790, is Rupees 14,76,948. This is only a little more than the amount provided by Collectors. The estimate will be fixed in round numbers at Rupees 14,77,000.

RS	
1871-72	14,46,100 Actuals
1872-73	14,56,400 Do
1873-74	14,52,300 Do
1874-75	14,56,500 Do
1875-76	14,64,700 Do
1876-77	14,66,720 Sanctioned Estimate
1877-78	14,76,804 Collectors' do
1877-78	14,77,000 Board's do

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

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

RS	
Godavery	1,380
Kistna	924
Total	2,304

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

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

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

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

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

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

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

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

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

Rupees 936—For establishments for identifying unknown localities in Madras—
G O, 21st June 1875, No 927

	RS	
1871-72	15,500	Actuals
1872-73	14,800	Do
1873-74	21,100	Do
1874-75	22,600	Do
1875-76	21,800	Do
1876-77	31,000	Sanctioned Estimate
1877-78	29,060	Collectors' do
1877-78	37,000	Board's do

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

	RS	
1871-72	34,700	Actuals
1872-73	33,400	Do
1873-74	35,800	Do
1874-75	40,500	Do
1875-76	42,200	Do
1876-77	36,000	Sanctioned Estimate
1877-78	43,410	Collectors' do
1877-78	41,748	Surgeon-General's Estimate
1877-78	42,000	Board's Estimate

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

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

	Actuals, 1875-76	ESTIMATES FOR 1876-77	ESTIMATES FOR 1877-78	
		Sanctioned Estimate	Collectors' Estimate	Board's Estimate
Fixed tentage	RS. 1,36,900	RS. 66,000	RS. 65,380	RS. 66,000
Extra tentage of the above Officers and travelling allowance of Deputy Collectors		84,000	84,890	85,000
Travelling allowance of other officers and establishment	74,100	76,000	78,050	76,000
Total	2,11,000	2,26,000	2,28,320	2,27,000

	RS	
1871-72	1,98,000	Actuals
1872-73	2,03,600	Do
1873-74	2,10,600	Do
1874-75	2,24,800	Do
1875-76	2,11,000	Do
1876-77	2,26,000	Sanctioned Estimate
1877-78	2,29,320	Collectors' do
1877-78	2,27,000	Board's do

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

	RS	
1871-72	63,000	Actuals
1872-73	75,800	Do
1873-74	84,300	Do
1874-75	99,900	Do
1875-76	85,100	Do
1876-77	91,000	Sanctioned Estimate
1877-78	97,960	Collectors' do
1877-78	94,900	Board's do

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

6 *Proceedings of the Madras Government, Revenue Department,*
10th January 1877

	ESTIMATES FOR 1876-77	ESTIMATES FOR 1877-78	
	Sanctioned Estimate	Collectors'	Board's
1 Country Stationery and Saderward	RS 33,000	RS 34,100	RS 31,000
2 Hire for conveying records	16,000	17,125	17,000
3 Charges for binding books	2,500	2,625	2,500
4 Purchase and repair of office furniture	16,000	17,190	17,000
5 Peons' belts and badges	7,000	12,320	9,000
6 Contingencies	16,500	14,600	15,400
Total	91,000	97,960	94,900

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

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

Proceedings of the Madras Government, Revenue Department,
10th January 1877.

Items	ACTUALS.					ESTIMATE FOR 1877-78	
	1871-72	1872-73	1873-74	1874-75	1875-76	Sanctioned Estimate 1876-77	Board's
	RS	RS	RS	RS	RS	RS	RS
1 Charges for remitting treasure within the district	13,800	14,500	15,300	15,200	15,100	16,000	16,000
2 Law charges in the Revenue Department	2,200	4,400	10,300	5,000	15,400	3,000	10,000
3 Service Telegrams	2,600	5,100	3,600	4,300	9,800	4,500	7,000
4 Service postage labels	1,66,000	72,400	58,300	55,400	63,500	56,000	64,000
5 Charges for the Service of Revenue process	22,000	43,300	40,500	37,500	91,000	70,000	1,00,000
6 Pearl fisheries					13,800	7,000	7,000
7 Post Office charges including registries						3,000	3,000
8 Purchase of periodicals and books						4,000	4,000
9 Balta to Yanadies and Yanadi pupils at Siharocotta	56,900	42,900	45,100	53,100	51,700	1,000	1,000
10 Amundri Cor						2,500	2,000
11 Sundries						2,000	2,000
Total	2,63,500	1,82,600	1,73,100	1,70,500	2,60,300	23,000	25,000
						9,224	26,000
						2,04,224	2,65,000
						2,74,405	

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

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

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

22 The aggregate of all items of estimates under Land Revenue, Salaries, and Expenses amount to Rupees 38,88,700, of which Rupees 7,74,700 are debitable to Law and Justice on account of Magisterial charges, leaving the remainder, Rupees 31,14,000, chargeable to Land Revenue. Adding to the latter the sum of Rupees 2,65,000 provided for Miscellaneous charges, the total amount chargeable to Land Revenue for 1877-78 is Rupees 33,79,000 as shown below —

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

23 This compares with the past actuals shown below —

1871 72	RS 33,05,500	Actuals	Inclusive of Civil Annuity Fund
1872 73	32,63,400	Do	
1873 74	32,65,900	Do	
1874 75	32,78,700	Do	
1875 76	33,31,700	Do	Exclusive of Civil Annuity Fund
1876 77	31,37,100	Sanctioned Estimate	
1877 78	33,73,102	Collectors' do	
Do	33,79,000	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 estimate for the current year —

Items	ACTUALS					Sanctioned Estimate	ESTIMATE FOR 1877 78	
	1871 72	1872 73	1873 74	1874 75	1875 76		Collectors	Board's
Establishment	RS 22,800	RS 22,200	RS 22,000	RS 23,000	RS 23,000	RS 23,143	RS 23,532	RS 23,100
Cost of Manufacture and Purchase of Liquor								
Country Stationery	1,43,200	2,45,200	2,02,800	2,02,800	1,64,500	2,03,000	2,00,000	2,00,000
Registration Fees			2,200	5,400	9,500	150	150	150
Contingencies						770	960	950
						2,933	3,940	3,900
Total	1,71,000	2,67,400	2,27,000	2,31,200	1,97,000	2,30,000	2,23,532	2,23,100

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

25 *Sea Customs.* —The Collectors estimate the charges under the head of Permanent Establishment at Rupees 1,60,746 against Rupees 1,54,008, the sanctioned grant for the current year. In some districts the Collectors have included in their estimates the salaries of the clerks sanctioned for trade statistics which, however, with reference to G O, dated 12th September 1876, No 261, have to be provided under Temporary Establishment. Excluding that sum, the amount to be provided for permanent establishment according to the sanctioned scale amounts to Rupees 1,54,738 as shown in the margin. This will be provided in round numbers at Rupees 1,55,000.

Sanctioned scale	RS 1,53,958
Establishment sanctioned in G O, dated 1st July 1876, No 884, for Madras	180
Establishment sanctioned in G O, dated 6th May 1876, No 580, for Madras	300
Total	1,54,738

26 Under Temporary Establishment the salaries of the clerks sanctioned for the ports in South Canara and Godavary and for the office of the Madras Sea Customs in G O, dated 25th February 1876, No 284, and G O, dated 7th July 1876, No 978, amounting to Rupees 1,500, will be provided. Adding to this the usual provision of Rupees 750 for Boat establishments in Malabar, the total amount entered in the estimate under Temporary Establishment comes to Rupees 2,250 or 2,300 in round numbers.

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

The Collectors' estimates amount to Rupees 17,040 against Rupees 13,042, the sanctioned grant for the current year. The estimate will be accepted at 17,000 Rupees in round numbers, with reference to the actuals of 1875 76. Of the amount provided under this head, 12,000 Rupees appertain to fees paid to clerks doing duty out of office hours. The charge is nominal as the fees are collected from the traders concerned and duly credited in the accounts on the receipt side. The total estimate under Sea Customs as fixed by the Board is Rupees 1,74,300.

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

1871-72	RS 1,37,800	Actuals
1872-73	1,30,800	Do
1873-74	1,59,600	Do
1874 75	1,69,500	Do
1875-76	1,72,100	Do
1876 77	1,67,800	Sanctioned Estimate
1877 78	1,78,536	Collectors' do
Do	1,74,300	Board's do

28 *Land Customs*—The Collectors have provided Rupees 14,070 on account of Establishment against Rupees 13,728, the sanctioned grant for the current year. The difference is chiefly due to the provision of Rupees 312 sanctioned in G O, 24th February 1876, No 272, for the moiety of the cost of the establishment entertained for the registration of inter-provincial traffic at Rumbh in the district of Ganjam. The estimate will be fixed at Rupees 14,000 in round numbers.

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

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

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

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

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

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

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

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

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

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

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

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

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

RS	
1871-72	1,78,700 Actuals
1872-73	1,79,100 Do
1873-74	1,85,000 Do
1874-75	1,87,300 Do
1875-76	2,06,370 Do
1876-77	2,05,700 Sanctioned Estimate
1877-78	1,92,744 Collectors' do
Do	1,93,400 Board's do

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

RS	
Deputation allowance of Salt Commission	3,334
Mr. Adam's salary	3,178
Total	6,512

38 *Police Guards*—The Inspector General or Police estimates—

RS	
For permanent guards	1,41,979
For temporary guards	54,873
For fish curing enclosures	3,483
Total	2,03,335

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

39 *Travelling Allowance*—The Collectors' estimate under this head amounts to Rupees 13,470. This will be retained in round numbers at Rupees 14,000. The actuals of 1875-76 include travelling allowance of the Members of the Salt Commission, amounting to Rupees 2,296.

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

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

in one year such a large quantity as 10,785,000 maunds. In 1875-76, which was a favorable year for manufacture, it was only found possible to make 9,681,000 maunds which cost Rupees 8,81,000. Under these circumstances the Board would provide Rupees 9,30,000. The

details of the estimates for the districts are shown below—

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

Districts	Probable stock on 1st April 1877	Probable sales during 1877-78	Quantity to be manufactured to leave sufficient stock	Cost thereof as estimated by the Collectors	Quantity manufactured and brought to store in 1875-76	Cost, 1875-76	Collectors' estimate, 1877-78, Quantity	Cost thereof as estimated by the Collectors	Board's estimate for 1877-78
	MDS	MDS	MDS	RS	MDS	RS	MDS	RS	RS
Ganjam	578,723	907,788	2,028,347	1,87,523	943,120	70,000	924,000	85,425	1,20,000
Vizagapatnam	101,170	375,000	833,330	62,456	279,434	18,815	475,000	35,600	57,000
Godavary	394,719	300,000	355,281	29,607	514,196	42,350	300,000	25,000	29,000
Krishna	696,238	400,000	303,762	21,193	603,959	47,391	645,000	45,000	22,000
Nellore	761,348	641,000	991,152	1,38,208	922,200	75,851	502,000	70,000	1,00,000
Chingleput	1,552,235	1,743,976	3,485,618	3,48,562	3,118,788	3,17,069	2,400,000	2,40,000	3,00,000
South Arcot	288,200	338,160	707,200	99,486	628,591	61,002	497,600	70,000	80,000
Tanjore	1,282,693	786,300	833,057	1,24,959	1,095,726	1,08,847	600,000	90,000	1,11,000
Madura	435,501	285,000	276,999	25,126	393,514	36,892	269,000	24,400	25,000
Tinnevely	1,164,999	854,000	970,001	85,683	1,181,865	1,02,236	1,200,000	1,06,000	86,000
Total	7,258,826	6,691,224	10,784,747	11,22,803	9,681,400	8,80,943	7,812,600	7,91,425	9,30,000

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

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

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

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

	RS
Godavery	20
South Arcot	5,300
Total	5,320

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

whole has to be paid by this Government in the first instance. The provision is accepted and fixed in round numbers at Rupees 5,000.

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

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

43 *Freight on Salt imported*—Provision has been made under this head only in the districts noted in the margin. It is intended to meet the charges for supplying salt to French Government and for bringing salt from other districts to make up deficiency of stock. The Collector of South Arcot provides nearly double the sum usually provided on the ground that although a moiety of the charge is recoverable from the French Government the

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

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

Items	ACTUALS					ESTIMATE FOR 1877-78		
	1871-72	1872-73	1873-74	1874-75	1875-76	Sanctioned Estimate, 1876-77	Collectors	Board's
Gathering spontaneous salt			9,400	11,400	5,100	12,000	15,200	15,000
Office expenses and miscellaneous	14,200	27,400	17,500	14,200	17,100	16,000	21,000	17,000
Postage labels	18,700	13,400	30,900	11,500	25,300	24,200	9,570	24,000
Contingencies				26,200				
Total	33,900	45,800	59,300	53,600	48,500	52,200	45,790	56,000

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

46 *Petty Construction and Repairs*—The charges under this head are sub-divided into (1) Petty Construction and Repairs, and (2) Petty Works in connection with manufacturing and storing salt. The estimates of the Collectors amount to Rs 2,38,588, or Rupees 54,373 in excess of the actuals of 1875-76. This provision, which will be retained in round numbers at Rupees 2,39,000, includes Rupees 21,010, the cost of works to be executed by the Public Works Department in the districts of Vizagapatam, Tanjore, and Madura. Arrangements should have been made as have been done in the districts of Nellore and Chingleput for including the latter amount in the Public Works Budget with reference to G.O., dated 30th December 1875, No. 3,428. Public Works Department, but as this has not been done the whole amount will be retained in this budget, and if absolutely necessary arrangements can be made hereafter for its transfer to the Public Works Budget, or if it is not too late Government may order the transfer of the amount at once to the Public Works Budget. A list of the works for which the transfer is required is appended. The provision is in excess of the actuals of 1875-76 by Rupees 54,500, but it must be observed that during the current year the execution of several works has been postponed under the orders of Government owing to financial pressure, and hence the large provision for 1877-78.

	RS
1871-72	1,67,200 Actuals
1872-73	1,77,100 Do
1873-74	2,11,900 Do
1874-75	2,18,400 Do
1875-76	1,84,200 Do
1876-77	3,06,600 Sanctioned Estimate
1877-78	2,38,588 Collectors' do
1877-78	2,39,000 Board's do

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

	RS
Malabar	3,000
South Canara	3,700

Districts	Actuals of 1875-76	Current year's Grant	ESTIMATE FOR 1877-78		
			By Collectors		By Board
			To be executed by R D	To be executed by P W D	
1 Ganjam	RS 11,651	RS 12,470	RS 16,044	RS 600	RS 16,000
2 Vizagapatam	20,054	51,924	41,305		41,900
3 Godavery	14,182	10,000	10,000		10,000
4 Kistna	2,155	10,987	12,001		12,000
5 Nellore	15,013	27,447	26,630		26,700
6 Chingleput	60,049	50,970	44,855		45,000
7 South Arcot	16,490	77,527	20,792		20,800
8 Tanjore	27,121	34,385	9,175	6,000	15,500
9 Madura	3,709	13,255	8,111	14,410	23,000
10 Tinnevely	5,942	5,000	21,367		21,400
11 South Canara	4,890	9,635	3,698		3,700
12 Malabar	2,944	3,000	3,000		3,000
Total	1,84,200	3,06,600	2,17,578	21,010	2,39,000

1871-72	RS 15,44,100 Actuals	The total estimate under Salt as fixed by the Board thus amounts to Rupees 18,46,000. If provision has to be made for purchase of salt in South Canara and Malabar the estimate will amount to Rupees 20,30,800.
1872-73	14,29,600 Do	
1873-74	15,70,400 Do	
1874-75	14,43,300 Do	
1875-76	20,39,300 Do	
1876-77	19,63,740 Sanctioned Estimate	
1877-78	17,79,102 Collectors' do	
1877-78	18,46,000 Board's do	

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

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

The establishment is according to the sanctioned scale, including the increase allowed in G O, dated 9th September 1876, No 1,215

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

Items	Actuals of 1875-76	Sanctioned Estimate for 1876-77	ESTIMATE FOR 1877-78	
			Collectors'	Board's
Establishment	RS 4,500	RS 4,416	RS 4,416	RS 4,400
Discount	97,300	95,400	1,01,430	97,600
Contingencies	2,800	2,984	3,775	3,000
Total	1,04,600	1,02,800	1,09,621	1,05,000

50 The total estimate under Stamps as fixed by the Board amounts to Rupees 1,40,000

1871-72	RS 1,58,000 Actuals	51 Administration—The cost of the Board of Revenue is provided under this head. The full cost of the establishment exclusive of that (Rupees 5,920) temporarily sanctioned for completing Trade statistics, and which under G O, dated 12th September 1876, No 1,261, will be provided under Temporary establishment is Rupees 2,37,444. This is exclusive of the contribution to the Civil Annuity Fund on the salaries of the Members and Secretaries. The actuals of 1875-76 were low as the permanent Members were absent on leave or other duty. The full amount will be provided with Rupees 8,900 for contingencies.
1872-73	2,06,600 Do	
1873-74	1,43,300 Do	
1874-75	1,35,100 Do	
1875-76	1,36,700 Do	
1876-77	1,35,000 Sanctioned Estimate	
1877-78	1,44,671 Collectors' do	
1877-78	1,40,000 Board's do	
Total	2,52,300	

1871-72	RS 11,600 Actuals	52 Miscellaneous—Remittance of Treasury beyond the District—The provision made by Collectors under this head is Rupees 28,850. The estimate is high. The current year's grant will be repeated. The only other item under this head for which it has been usual for the Board to make an estimate is the freight for landing charges. For this the current year's estimate, i.e., Rupees 2,500, will be repeated. For other items under this head, such as those noted in the margin, estimate is made by the Accountant-General.
1872-73	17,000 Do	
1873-74	26,700 Do	
1874-75	23,600 Do	
1875-76	23,500 Do	
1876-77	25,000 Sanctioned Estimate	
1877-78	28,850 Collectors' do	
1877-78	25,000 Board's do	

1871-72	RS 2,500 Actuals	*1 Loss by exchange. *2 Discount on supply bills *3 Rewards for proficiency on Oriental languages, &c
1872-73	2,100 Do	
1873-74	1,500 Do	
1874-75	1,100 Do	
1875-76	1,200 Do	
1876-77	2,500 Sanctioned Estimate	
1877-78	2,500 Collectors' do	
1877-78	2,500 Board's do	

10th January 1877

53 *Advances under the Land Improvement Act*—All Collectors have not made

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

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

Proceedings of the Madras Government, Revenue Department,
10th January 1877

10th January 1877

Items	ACTUALS					Sanctioned Estimate for 1876 77	ESTIMATE FOR 1877 78		Difference between Columns 6 and 9
							Collectors	Boards	
	1871 72	1872 73	1873 74	1874 75	1875 76				
	2	3	4	5	6	7	8	9	10
Refunds and Drawbacks	1 61 200	2 06 400	1 86 600	2 12 100	2 36 000	2 35 000	1 82 910	2 25 000	11,000
Land Revenue	33 65 500	32 63 400	32 60 900	32 78 700	33 31 700	33 37 400	33 73 102	33 79 000	47 300
Excise on Spirits and Drugs	1 71 000	2 67 400	2 27 000	2 31 200	1 97 000	2 30 000	2 23 582	2 28 100	31,160
Customs	1 49 800	1 45 100	1 74 500	1 84 500	1 87 300	1 83 000	1 94 146	1 89 800	2 500
Stamp	15 44 100	14 29 600	15 70 400	14 43 800	20 39 300	19 63 740	17 79 102	19 46 000	1 93 300
Administration (Board of Revenue)	1 68 000	2 06 600	1 43 300	1 35 100	1 36 700	1 35 000	1 44 671	1 40 000	3 300
Miscellaneous	2 59 800	2 31 400	2 41 300	2 35 900	1 78 600	2 43 400	2 59 300	3 52 300	78 700
Charges for remitting Treasure beyond the District	11 600	17 000	26 700	23 600	23 500	25 000	28 550	25 000	1 500
Freight and Landing Charges	2 500	2 100	1 500	1 100	1 200	2 500	2 530	2 500	1 300
Advances under the Land Improvement Act	57 63 600	57 69 000	58 37 200	57 43 500	63 39 700	63 60 040	72 000	72 000	63 600
Total							62 58 163	63 59 700	20 000

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

Cost of Salt and
storing charges
Actuals in 1875-76.

Malabar	2,34,121
South Canara	84,666
Total	3,18,787

56. *Law and Justice*—Collectors have provided Rs. 12,206 for the salaries of peons employed in serving processes issued by Collectors for purposes other than the collection of arrears of revenue. Of this the provision made by the Collector of Godavary alone amounts to Rupees 8,400. There is evidently some mistake in this estimate. The Collector quotes Rupees 8,510 as the actuals of 1875-76, which is the sum expended for processes issued under Act II of 1864 debitable to Land Revenue, Miscellaneous, and not that expended for processes issued by the Collector in his Judicial capacity. The salary of the sanctioned establishment for the several districts amounts to Rupees 4,858; and the Board think that 5,000 Rupees may be provided in round numbers in the Accountant General's Budget. No provision is necessary under Receipts, as the fees are collected in stamps, and thus appear under Stamp revenue. The cost is not allowed to exceed the receipts.

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

No 162

ORDER THEREON, 10th January 1877; No 75

General

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

Items	Actuals, 1875-76	Grant for 1876-77	Proposed Estimate for 1877-78	Difference between Columns 3 and 4
1	2	3	4	5
	RS	RS	RS	RS
Refunds and Drawbacks	2,36,000	2,35,000	2,25,000	— 10,000
Land revenue	33,31,700	33,37,400	33,79,000	+ 41,300
Excise on Spirits and Drugs	1,97,000	2,30,000	2,28,100	— 1,900
Customs	1,87,300	1,85,000	1,89,800	+ 4,800
Salt	20,39,300	19,63,740	18,46,000	— 1,17,740
Stamps	1,36,700	1,35,000	1,40,000	+ 5,000
Administration (Board of Revenue)	1,78,600	2,48,100	2,52,300	+ 3,900
Miscellaneous				
Charges for remitting Treasure beyond the district	23,500	25,000	25,000	
Freight and landing charges	1,200	2,500	2,500	
Advances under Land Improvement Act	8,400		72,000	+ 72,000
Total	63,89,700	63,60,040	63,59,700	— 340

2 *Refunds and Drawbacks*—The actuals for 1875-76 and the proposed grant for 1877-78 are shown in the margin for the various items comprised under this head.

Refunds	Actuals, 1875-76	Estimates, 1876-77	Board's Estimate, 1877-78
	RS	RS	RS
Land revenue	68,000	36,000	45,000
Excise on Spirits, &c	11,500	2,000	5,000
Customs	10,700	5,000	8,000
Salt	9,800	4,000	5,000
Stamps	1,05,400	86,000	86,000
Total	2,05,400	1,33,000	1,49,000

The increase in the actuals under Excise on Spirits and Drugs, Customs, Salt, and Stamps, as compared with the estimates is not explained, but appears to be in part due to additional outlay during the year from the reserve in excess of the original estimate for the various items. For 1877-78 a

reserve of Rs 35,000 is provided, which, with 1,49,000 allotted under the various heads, amounts to Rs. 1,84,000. The Collectors' estimates are unduly low as observed by the Board, but their figures being less than the actuals of 1875-76 as noted above,

the Government would raise the reserve from 35,000 to 50,000 The Budget provision under Refunds and Drawbacks will then be—

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

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

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

	Actuals, 1875-76	Estimate, 1876-77	Board's Estimate, 1877-78
1 Salaries and expenses of Collectors, Sub-Collectors, and Head Assistant Collectors, including house rent	RS 8,76,500	RS 8,97,000	RS 8,77,000
2 Assistant Collectors and house-rent	2,58,900	2,96,000	2,60,000
3 Deputy Collectors' salaries	1,89,000	1,80,600	1,84,000
4 Huzur Establishment	6,84,600	6,88,000	6,89,800
5 Taluq Establishment	14,64,700	14,66,720	14,77,000
6 Temporary Establishment	21,800	31,000	37,000
7 Medical charges	42,200	36,000	42,000
8 Travelling and tentage allowance to officers	2,11,000	2,26,000	2,27,000
9 Office expenses and Miscellaneous	85,100	91,000	94,900
Total	38,33,800	39,12,320	38,88,700

Sanctioned Scale	Board's Provision
1 9,16,000	8,77,000
2 3,10,000	2,60,000

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

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

The provision for the temporary establishment shows an excess over the sanctioned Budget of the current year, owing to inclusion of the charges connected with the increase of establishment in the Collectors' Offices for the preparation of the trade statistics, and owing to larger allotments for the establishment required for arranging district records

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

The charges for "the travelling of other officers and establishment" may be raised to Rs 78,000 as estimated by Collectors The Board's estimate for "Office expenses and Miscellaneous" is fair, and is accepted The explanation furnished by the Board for the variations under the items of Land revenue, Miscellaneous, is satisfactory, and

the provision of Rs 2,65,000 under that head is passed. The aggregate estimate under Land revenue will thus be Rs 41,55,700, or Rs 2,000 above the Board's estimate. Deducting from this one fifth debitable to Law and Justice, the nett provision under Land-revenue amounts to nearly Rs 33,81,000

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

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

	Actuals for 1875-76	Estimate, 1876-77	Board's Estimate, 1877-78
Salt Deputy Collectors	RS 45,400	RS 48,000	RS 48,600
Establishments	2,06,300	2,05,700	1,93,400
Police Guards	1,69,000	1,95,740	2,03,000
Travelling allowance	17,400	11,580	14,000
Purchase and manufacture of salt	11,94,800	10,45,000	9,30,000
Charges for storing salt	1,65,900	92,000	1,02,000
Freight on salt imported	2,100	2,120	5,000
Purchase and repair of salt weighing machines	5,700	6,200	5,000
Office expenses and salt contingencies	48,500	52,200	56,000
Petty construction and repairs	1,84,200	3,06,600	2,30,000
Total	20,39,300	19,63,710	18,46,000

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

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

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

The estimate for travelling allowances is fair

Under the head "Purchase of salt and manufacturer's share" no provision is made for South Canara and Malabar, as it is expected that the excise system will be shortly introduced into those districts. The Board's estimates of salt requirements for the other districts vary considerably from the Collectors' forecasts, and the Government have no means of judging how far the Board's figures are correct. The information furnished in paragraph 40 is not very clear. The Board, while stating that in 1875-76, a year which was favorable for manufacture, only 9,681,000 maunds could be manufactured, have provided for an outturn in 1877-78 of over ten millions of maunds, while the Collectors' estimates only provide for 7,812,600 maunds. As, however, the total actual charges of 1875-76 amounts to nearly 12 lakhs of Rupees, of which about three appertained to Malabar and Canara, the difference of about 9 lakhs is very near the Board's estimate of Rs 9,30,000, which is therefore retained

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

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

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

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

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

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

Refunds and drawbacks	Rs 2,40,000
Land revenue	33,81,000
Excise on Spirits and Drugs	2,28,100
Customs	1,89,800
Salt	18,43,000
Stamps	1,40,000
Board of Revenue	2,52,300
Miscellaneous	1,27,500
Total	61,01,700

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

(True Extract)

(Signed) D F. CARMICHAEL,
Secretary to Government.

To the Accountant-General
 „ the Board of Revenue
 „ the Financial Department

No 3,022

PROCEEDINGS OF THE BOARD OF REVENUE, dated 30th November 1876

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

	RS
1871-72	30,900 Actuals
1872-73	70,600 Do
1873-74	33,500 Do
1874-75	35,200 Do
1875-76	68,000 Do
Average	47,600

1876-77	36,000 Sanctioned Estimate
1877-78	44,950 Collectors' do
1877-78	45,000 Board's do

* Exclusive of reserve of Rupees 55,000.

	RS
1871-72	300 Actuals
1872-73	4,800 Do
1873-74	5,900 Do
1874-75	31,200 Do
1875-76	11,500 Do
Average	10,740

1876-77	2,000 Sanctioned Estimate
1877-78	1,160 Collectors' do
1877-78	5,000 Board's do

	RS
1871-72	8,900 Actuals
1872-73	2,900 Do
1873-74	4,600 Do
1874-75	4,600 Do
1875-76	10,700 Do
Average	6,340

1876-77	5,000 Sanctioned Estimate
1877-78	5,400 Collectors' do
1877-78	8,000 Board's do

	RS
1871-72	3,900 Actuals
1872-73	Do
1873-74	35,500 Do
1874-75	3,900 Do
1875-76	9,800 Do
Average	13,300

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

	RS
1871-72	62,600 Actuals
1872-73	88,900 Do
1873-74	78,700 Do
1874-75	86,200 Do
1875-76	1,05,400 Do
Average	85,760

1876-77	85,000 Sanctioned Estimate
1877-78	89,500 Collectors' do
1877-78	86,000 Board's do

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

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

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

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

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

Genl. of 1877-78

REVENUE.

T. ACCOUNTANT GENERAL,

Dated January 10th.

Recd

Recd

JANUARY
Nos 161-162

Refd Estimate of Charges for 1877-78—
Submitting Proceedings of the Board of Revenue

Land Revenue	RS 45,000
Excise on Spirits, &c	5,000
Customs	8,000
Salt	5,000
Stamps	36,000

Reserve 1,49,000
35,000

1,84,000

1871-72	47,600	Actuals
1872-73	39,200	Do
1873-74	28,400	Do
1874-75	51,000	Do
1875-76	30,600	Do

Average 39,360

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

under this head are usually divided into (1) Salaries and Expenses, (2) Miscellaneous

11 *Salaries and expenses of Collectors, Sub-Collectors, and Head Assistant Collectors including house rent*—The estimate of Collectors under this head, including deputation allowance, is Rupees 8,77,200, which

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

is only Rupees 1,728 in excess of the actuals of 1875-76. The estimate is very fair, and will be accepted in round numbers at Rupees 8,77,000. The total amount of salaries and house-rent according to the sanctioned scale including the salary of the Special Assistant at Malabar, sanctioned in G O, dated 8th March 1875, No 473, Revenue Department, and the moiety of the salary of the Commissioner and Assistant Commissioner, Nilgiris, is Rupees 9,16,000, exclusive of the subscription to the Civil Annuity Fund

22 *Assistant Collectors and house rent*—The Collectors' estimate under this head is Rupees 2,18,200 exclusive of the subscription to the Civil Annuity Fund. The actual

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

G O, dated 29th September 1876, No 1,078, Public Department

the Board think that a provision of Rupees 2,60,000 will be sufficient.

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

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

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

10 *Land Revenue*—The charges

13 *Deputy Collectors' Salaries*—Under this head the Collectors have provided Rupees 2,05,220. The full cost of Deputy Collectors exclusive of the amount (48,600 Rupees) usually provided on account of the salaries of the Deputy Collectors in charge of Salt and inclusive of the salary of the Deputy Collector newly sanctioned in G O, dated 15th January 1876, No 64, is Rupees

1871-72	RS 1,81,900	Actuals
1872-73	1,96,100	Do
1873-74	2,07,300	Do
1874-75	2,14,000	Do
1875-76	1,89,000	Do
1876-77	1,80,600	Sanctioned Estimate
1877-78	2,05,220	Collectors' do
1877-78	1,84,000	Board's do

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

14 *Huzoor Establishment*—The provision made by Collectors under this head is Rupees 6,88,914. The amount according to the sanctioned scale is Rupees 6,89,748. G O, dated 5th January 1876, No 13

1871-72	RS 6,85,500	Actuals
1872-73	6,87,400	Do
1873-74	6,85,200	Do
1874-75	6,81,700	Do
1875-76	6,84,600	Do
1876-77	6,88,000	Sanctioned Estimate
1877-78	6,88,914	Collectors' do
1877-78	6,89,800	Board's do

inclusive of the salary of the additional Clerk on Rupees 30 sanctioned for the establishment of the Deputy Collector at Madras, and the cost (Rupees 1,560) of the establishment for the Deputy Collector newly sanctioned under Government Order quoted in the previous paragraph, but exclusive of the salary of the additional establishment (Rupees 4,860) allowed for the Trade Department which will be provided under temporary establishments with reference to G O, dated 21st August 1876, No 1,145

The amount according to the sanctioned scale, which is generally expended in full, will be adopted as the estimate for 1877-78

15 *Taluq Establishment*—The amount according to the sanctioned scale including the increase allowed to the salaries of Deputy Tahsildars sanctioned in G O, dated 10th December 1875, No 1,790, is Rupees 14,76,948. This is only a little more than the amount provided by Collectors. The estimate will be fixed in round numbers at Rupees 14,77,000

1871-72	RS 14,46,100	Actuals
1872-73	14,56,400	Do
1873-74	14,52,300	Do
1874-75	14,56,500	Do
1875-76	14,64,700	Do
1876-77	14,66,720	Sanctioned Estimate
1877-78	14,76,804	Collectors' do
1877-78	14,77,000	Board's do

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

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

* Godavery	RS 924
Kistna	1,380
Total	2,304

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

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

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

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

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

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

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

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

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

Rupees 936—For establishments for identifying unknown localities in Madras—
G.O., 21st June 1875, No 927

1871-72	15,500	Actuals
1872-73	14,800	Do
1873-74	21,100	Do
1874-75	22,600	Do
1875-76	21,800	Do
1876-77	31,000	Sanctioned Estimate
1877-78	29,060	Collectors' do
1877-78	37,000	Board's do

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

1871-72	31,700	Actuals
1872-73	33,400	Do
1873-74	35,800	Do
1874-75	40,500	Do
1875-76	42,200	Do
1876-77	36,000	Sanctioned Estimate
1877-78	43,410	Collectors' do
1877-78	41,748	Surgeon General's Estimate

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

1877-78 42,000 Board's Estimate

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

	Actuals, 1875-76	ESTIMATES FOR 1876-77		ESTIMATES FOR 1877-78	
		Sanctioned Estimate	Collectors' Estimate	Board's Estimate	
	RS	RS	RS	RS	
Fixed tentage	1,36,900	66,000	65,380	66,000	
Extra tentage of the above Officers and travelling allowance of Deputy Collectors	74,100	84,000	84,890	85,000	
Travelling allowance of other officers and establishment		76,000	78,050	76,000	
Total	2,11,000	2,26,000	2,28,320	2,27,000	

1871-72	1,98,000	Actuals
1872-73	2,03,600	Do
1873-74	2,10,600	Do
1874-75	2,24,800	Do
1875-76	2,11,000	Do
1876-77	2,26,000	Sanctioned Estimate
1877-78	2,28,320	Collectors' do
1877-78	2,27,000	Board's do

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

1871-72	63,000	Actuals
1872-73	75,800	Do
1873-74	81,300	Do
1874-75	99,900	Do
1875-76	85,100	Do
1876-77	91,000	Sanctioned Estimate
1877-78	97,960	Collectors' do
1877-78	94,900	Board's do

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

	ESTIMATES FOR 1876 77	ESTIMATES FOR 1877-78	
	Sanctioned Estimate	Collectors'	Board's
1 Country Stationery and Saderward	RS 33,000	RS 34,100	RS 34,000
2 Hire for engraving records	16,000	17,125	17,000
3 Charges for binding books	2,500	2,625	2,500
4 Purchase and repair of office furniture	16,000	17,190	17,000
5 Peons' belts and badges	7,000	12,320	9,000
6 Contingencies	16,500	14,600	15,400
Total	91,000	97,960	94,900

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

21 Land Revenue Miscellaneous - The several items under this head are noticed below.

Items	ESTIMATE FOR 1877-78					
	Sanctioned Estimate 1876 77		ESTIMATE FOR 1877-78		Board's	
	RS	RS	RS	RS	RS	RS
1 Charges for remitting treasure within the district.	13,800	14,500	15,100	16,010	16,000	16,000
2 Law charges in the Revenue Department	2,200	4,400	5,000	9,650	10,000	10,000
3 Service Telegrams	2,600	5,100	4,300	6,560	7,000	7,000
4 Service postage labels	1,66,000	12,400	58,300	64,880	64,000	64,000
5 Charges for the Service of Revenue process	22,000	43,300	37,500	1,09,426	1,00,000	1,00,000
6 Pearl fisheries						
7 Post Office charges including registries			13,800	6,516	7,000	7,000
8 Purchase of periodicals and books	56,900	42,900	53,100	3,050	3,000	3,000
9 Bath to Yanadies and Yanadi pupils at Siharicotta				4,600	4,000	4,000
10 Amudivi Cor Establishment				915	1,000	1,000
11 Sundries				1,968	2,000	2,000
				25,300	25,000	25,000
				25,500	26,000	26,000
Total	2,63,500	1,82,600	1,70,500	2,74,05	2,65,000	2,65,000

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

Item 11 —The increase under this item is due to the provision of Rupees 15,000 made for the payment of rissums to village officers with reference to G O, dated 29th May 1875, No 841

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

22 The aggregate of all items of estimates under Land Revenue, Salaries, and Expenses amount to Rupees 38,88,700, of which Rupees 7,74,700 are debitable to Law and Justice on account of Magisterial charges, leaving the remainder, Rupees 31,14,000, chargeable to Land Revenue Adding to the latter the sum of Rupees 2,65,000 provided for Miscellaneous charges, the total amount chargeable to Land Revenue for 1877-78 is Rupees 33,79,000 as shown below —

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

23 This compares with the past actuals shown below —

1871-72	RS	33,05,500 Actuals	Inclusive of Civil Annuity Fund
1872-73		32,63,400 Do	
1873-74		32,65,900 Do	
1874-75		32,78,700 Do	
1875-76		33,31,700 Do	
1876-77		33,37,400 Sanctioned Estimate	Exclusive of Civil Annuity Fund
1877-78		33,73,102 Collectors' do	
Do		33,79,000 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 estimate for the current year —

Items	ACTUALS					Sanctioned Estimate	ESTIMATE FOR 1877-78	
	1871-72	1872-73	1873-74	1874-75	1875-76		Collectors	Board's
Establishment	RS 22,400	RS 22,300	RS 22,000	RS 23,000	RS 23,000	23,143	RS 23,532	RS 23,100
Cost of Manufacture and Purchase of Liquor			2,02,800	2,02,800	1,64,500	2,03,000	2,00,000	2,00,000
Country Stationery	1,48,000	45,200	2,200	5,400	9,500	150	150	150
Registration Fees						770	900	950
Contingencies						932	3,916	3,900
Total	1,71,000	2,67,400	2,27,000	2,31,200	1,97,000	2,30,000	2,28,532	2,23,100

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

25 Sea Customs —The Collectors estimate the charges under the head of Permanent Establishment at Rupees 1,60,746

Sanctioned scale	RS	1,53,908
Establishment sanctioned in G O, dated 1st July 1876, No 834, for Madras		480
Establishment sanctioned in G O, dated 6th May 1876, No 550, for Madras		300
Total		1,54,738

1871-72	RS	1,35,000 Actuals
1872-73		1,27,600 Do
1873-74		1,51,800 Do
1874-75		1,53,400 Do
1875-76		1,55,600 Do
1876-77		1,54,008 Sanctioned Estimate
1877-78		1,60,746 Collectors' do
Do		1,55,000 Board's do

26 Under Temporary Establishment the salaries of the clerks sanctioned for the out ports in South Canara and Goda

Godavery	RS	300
South Canara		180
Madras		1,020
Total		1,500

very and for the office of the Madras Sea Customs in G O, dated 25th February 1876, No 284, and G O, dated 7th July 1876, No 978, amounting to Rupees 1,500, will be provided Adding to this the usual provision of Rupees 750 for Boat establishments in Malabar, the total amount entered in the estimate under Temporary Establishment comes to Rupees 2,250 or 2,300 in round numbers

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

1871-72	RS	2,700 Actuals
1872-73		3,200 Do
1873-74		7,800 Do
1874-75		16,100 Do
1875-76		16,500 Do
1876-77		13,012 Sanctioned Estimate
1877-78		17,010 Collectors' do
Do		17,000 Board's do

1871-72	RS	1,37,800 Actuals
1872-73		1,30,800 Do
1873-74		1,59,600 Do
1874-75		1,69,500 Do
1875-76		1,72,100 Do
1876-77		1,67,800 Sanctioned Estimate
1877-78		1,78,536 Collectors' do
Do		1,74,300 Board's do

The Collectors' estimates amount to Rupees 17,040 against Rupees 13,042, the sanctioned grant for the current year The estimate will be accepted at 17,000 Rupees in round numbers, with reference to the actuals of 1875-76 Of the amount provided under this head, 12,000 Rupees appertain to fees paid to clerks doing duty out of office hours The charge is nominal as the fees are collected from the traders concerned and duly credited in the accounts on the receipt side The total estimate under Sea Customs as fixed by the Board is Rupees 1,74,300

28 *Land Customs*—The Collectors have provided Rupees 14,070 on account of Establishment against Rupees 13,728, the sanctioned grant for the current year. The difference is chiefly due to the provision of Rupees 312 sanctioned in G.O., 24th February 1876, No 272, for the moiety of the cost of the establishment entertained for the registration of inter-provincial traffic at Rumbh in the district of Ganjam.

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

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

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

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

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

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

Rs	
1871-72	1,49,800 Actuals
1872-73	1,45,100 Do.
1873-74	1,74,500 Do.
1874-75	1,84,500 Do.
1875-76	1,87,300 Do.
1876-77	1,83,000 Sanctioned Estimate
1877-78	1,91,146 Collectors' do
Do	1,89,800 Board's do

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

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

34 *Deputy Collectors' Establishments*—The Collectors estimate the charges at Rupees 19,356, which is according to the sanctioned scale, and is only 14 Rupees more than the sanctioned grant for the current year. The amount will be retained in round numbers at Rupees 19,400.

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

36 *Temporary Establishments*—Only the Collectors of South Canara and Chingleput have made provision under the head. The Collector of Chingleput has not stated the purpose for which the provision (Rupees 100) is made, and the Collector of South Canara says that Rupees 540 are entered on account of Preventive establishment, Peons. The provision is small and will be retained in round numbers at Rupees 1,000. No provision is made for Dr. Ratton, as his employment in connection with salt has terminated.

Deputy Collectors' Establishment
Division and Station do
Temporary Establishment

Rs
19,400
1,73,000
1,000
1,93,400

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

Rs
1871-72
1872-73
1873-74
1874-75
1875-76
1876-77
1877-78
Do

Rs	
1,78,700	Actuals
1,79,400	Do
1,85,000	Do
1,87,300	Do
2,06,300	Do
2,05,700	Sanctioned Estimate
1,92,744	Collectors' do
1,93,400	Board's do

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

Deputation allowance of Salt Commission
Mr Adam's salary

Rs
3,334
3,178
6,512

Total

For permanent guards
For temporary guards
For fish curing enclosures

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

Rs
1,44,979
54,873
3,483
2,03,335

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

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

39 *Travelling Allowance*—The Collectors' estimate under this head amounts to Rupees 13,470. This will be retained in round numbers at Rupees 14,000. The actuals of 1875-76 include travelling allowance of the Members of the Salt Commission, amounting to Rupees 2,296.

40 *Purchase and Manufacture of Salt*—Excluding the districts of South Canara and Malabar which will be noticed hereafter, the estimates of Collectors under this head amounts to Rupees 7,91,425. The quantity of salt that will have to be manufactured to leave a stock at the end of next year in the districts on the East Coast sufficient for two years' consumption in the more important stations and for eighteen months in the others is 10,785,000 maunds. Its cost according to the estimates of the Collectors will amount to Rupees 11,22,000, but it will be impossible to manufacture in one year such a large quantity as 10,785,000 maunds. In 1875-76, which was a favorable year for manufacture, it was only found possible to make 9,681,000 maunds which cost Rupees 8,81,000. Under these circumstances the Board would provide Rupees 9,30,000. The details of the estimates for the districts are shown below—

	Rs	
1871-72	9,98,700	Actuals—
1872-73	9,01,200	Do
1873-74	9,52,800	Do
1874-75	8,30,000	Do
1875-76	8,80,900	Do
1876-77	7,00,000	Sanctioned Estimate
1877-78	7,91,425	Collectors' do
Do	9,30,000	Board's do

Districts	Probable stock on 1st April 1877	Probable sales during 1877-78	Quantity to be manufactured to leave sufficient stock	Cost thereof as estimated by the Collectors	Quantity manufactured and brought to store in 1875-76	Cost, 1875-76	Collectors' estimate, 1877-78, Quantity	Cost thereof as estimated by the Collectors	Board's estimate for 1877-78
Ganjam	578,723	907,788	2,028,347	1,87,523	943,120	70,000	921,000	85,425	1,20,000
Visakhapatnam	104,170	375,000	833,330	62,453	279,434	18,815	475,000	35,900	57,000
Gedavary	394,719	300,000	355,291	29,607	514,196	42,850	300,000	25,000	29,000
Kistna	696,238	400,000	303,762	21,193	603,959	47,391	645,000	45,000	22,000
Nellore	761,343	641,000	991,152	1,38,208	922,207	75,851	502,000	70,000	1,00,000
Chingleput	1,552,235	1,743,976	3,485,618	3,48,562	3,118,788	3,17,069	2,400,000	2,40,000	3,00,000
South Arcot	288,200	398,160	707,200	99,486	628,591	61,002	497,600	70,000	80,000
Tanjore	1,382,693	786,300	833,057	1,24,959	1,095,726	1,08,847	500,000	90,000	1,11,000
Madura	435,501	285,000	276,999	25,126	393,514	36,892	269,000	24,400	27,000
Tinnevely	1,164,999	854,000	970,001	85,683	1,181,865	1,02,226	1,200,000	1,06,000	86,000
Total	7,258,826	6,691,224	10,784,747	11,22,803	9,681,400	8,80,943	7,812,900	7,91,425	9,30,000

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

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

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

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

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

	RS
Godavery	20
South Arcot	5,300
Total	5,320

43 *Freight on Salt imported*—Provision has been made under this head only in the districts noted in the margin. It is intended to meet the charges for supplying salt to French Government and for bringing salt from other districts to make up deficiency of stock. The Collector of South Arcot provides nearly double the sum usually provided on the ground that although a moiety of the charge is recoverable from the French Government the

whole has to be paid by this Government in the first instance. The provision is accepted and fixed in round numbers at Rupees 5,000.

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

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

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

Items	ACTUALS					Sanctioned Estimate 1876-77	ESTIMATE FOR 1877-78	
	1871-72	1872-73	1873-74	1874-75	1875-76		Collectors	Board's
Gathering spontaneous salt	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Office expenses and miscellaneous	14,200	27,400	17,500	14,000	17,100	16,000	21,000	17,000
P. stage labels	18,700	14,400	20,900	26,000	26,300	24,200	9,570	24,000
Contingencies						52,200	45,796	58,000
Total	32,900	41,800	38,400	40,000	43,400			

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

46 *Petty Construction and Repairs*—The charges under this head are sub-divided into (1) Petty Construction and Repairs, and (2) Petty Works, in connection with manufacturing and storing salt. The estimates of the Collectors amount to Rs. 2,38,588, or Rupees 54,373 in excess of the actuals of 1875-76. This provision, which will be retained in round numbers at Rupees 2,30,000, includes Rupees 21,010, the cost of works to be executed by the Public Works Department in the districts of Vizagapatam, Tanjore, and Madurai. Arrangements should have been made as have been done in the districts of Nellore and Chingleput for including the latter amount in the Public Works Budget with reference to G.O., dated 30th December 1875, No. 3,428, Public Works Department, but as this has not been done the whole amount will be retained in this budget, and if absolutely necessary arrangements can be made hereafter for its transfer to the Public Works Budget, or if it is not too late Government may order the transfer of the amount at once to the Public Works Budget. A list of the works for which the transfer is required is appended. The provision is in excess of the actuals of 1875-76 by Rupees 54,500, but it must be observed that during the current year the execution of several works has been postponed under the orders of Government owing to financial pressure, and hence the large provision for 1877-78.

	RS
1871-72	1,67,200 Actuals
1872-73	1,77,100 Do
1873-74	2,11,900 Do
1874-75	2,18,400 Do
1875-76	1,84,200 Do
1876-77	3,06,600 Sanctioned Estimate
1877-78	2,38,588 Collectors' do
1877-78	2,30,000 Board's do

Malabar
South Canara

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

RS.
3,000
3,700

Districts	Actuals of 1875-76	Current year's Grant	ESTIMATE FOR 1877-78		
			By Collectors		By Board
			To be executed by R D	To be executed by P W D	
1 Ganjam	RS 11,651	RS 12,470	RS 16,014	RS.	RS 16,000
2 Vizagapatnam	20,054	51,921	41,305	600	41,900
3 Godavery	14,182	10,000	10,000		10,000
4 Kistna	2,155	10,987	12,001		12,000
5 Nellore	15,012	27,447	26,630		26,700
6 Chingleput	60,049	50,970	44,855		45,000
7 South Arcot	16,490	77,527	20,792		20,800
8 Tanjore	27,121	34,385	9,475	6,000	15,500
9 Madura	3,709	13,255	8,411	14,410	23,000
10 Tinnevely	5,942	5,000	21,367		21,400
11 South Canara	4,890	9,635	3,698		3,700
12 Malabar	2,944	3,000	3,000		3,000
Total	1,84,200	3,06,600	2,17,578	21,010	2,39,000

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

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

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

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

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

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

Items	Actuals of 1875-76	Sanctioned Estimate for 1876-77	ESTIMATE FOR 1877-78	
			Collectors'	Board's
Establishment	RS 4,500	RS 4,416	RS 4,416	RS 4,400
Discount	97,300	95,400	1,01,430	97,600
Contingencies	2,800	2,984	3,775	3,000
Total	1,04,600	1,02,800	1,09,621	1,05,000

1871-72	RS 1,58,000 Actuals
1872-73	2,06,600 Do
1873-74	1,43,300 Do
1874-75	1,35,100 Do
1875-76	1,36,700 Do
1876-77	1,35,000 Sanctioned Estimate
1877-78	1,44,671 Collectors' do
1877-78	1,40,000 Board's do

1871-72	RS 2,59,900 Actuals
1872-73	2,31,400 Do
1873-74	2,41,300 Do
1874-75	2,33,900 Do
1875-76	1,78,600 Do
1876-77	2,48,100 Sanctioned Estimate
1877-78	2,46,300 Board's do
	6,000 Permanent

Total 2,52,300

1871-72	RS 11,600 Actuals
1872-73	17,000 Do
1873-74	26,700 Do
1874-75	23,600 Do
1875-76	23,500 Do
1876-77	25,000 Sanctioned Estimate
1877-78	28,850 Collectors' do
1877-78	25,000 Board's do

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

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

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

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

52 Miscellaneous.—Remittance of Treasury beyond the District.—The provision made by Collectors under this head is Rupees 28,850. The estimate is high. The current year's grant will be repeated. The only other item under this head for which it has been usual for the Board to make an estimate is the freight for Land-ling charges. For this the current year's estimate, i.e., Rupees 2,500, will be repeated. For other items under this head, such as those noted in the margin, * estimate is made by the Accountant-General.

53 *Advances under the Land Improvement Act*—All Collectors have not made provision under this head. The Collectors of the districts noted in the margin have made a provision of Rupees 72,000. The Act is not yet fully appreciated by the public, and consequently a provision of Rupees 50,000 for the whole Presidency might suffice, but it is desirable that an ample provision should be made and the Board would retain the Collectors' estimate

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

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

Items	Actuals					Sanctioned Estimate for 1876-77	Estimate for 1877-78		Difference between Columns 6 and 9
							Collectors	Board	
	1871-72	1872-73	1873-74	1874-75	1875-76				
1	2	3	4	5	6	7	8	9	10
Refunds and Drawbacks	Rs 3,61,200	2,06,400	1,86,600	2,12,100	2,36,000	2,35,000	1,82,910	2,35,000	— 11,000
Land Revenue	33,05,500	32,63,400	32,65,900	32,78,700	33,31,700	33,37,000	33,73,103	33,79,000	+ 47,300
Excise on Spirits and Drugs	1,71,000	2,67,400	2,27,000	2,31,200	1,97,000	2,30,000	2,23,582	2,28,100	+ 31,100
Customs	1,49,800	1,45,100	1,74,500	1,84,500	1,87,300	1,83,000	1,94,146	1,89,800	+ 2,500
Salt	15,44,100	14,29,600	15,70,400	14,43,300	20,39,800	19,63,740	17,79,102	18,46,000	— 1,92,300
Stamps	1,58,000	2,06,600	1,47,300	1,35,100	1,36,700	1,35,000	1,44,671	1,40,000	+ 3,300
Administration (Board of Revenue)	2,59,900	2,31,400	2,41,300	2,33,900	1,78,600	2,43,400	2,52,300	2,52,300	+ 73,700
Miscellaneous	11,600	17,300	26,700	23,600	23,500	25,000	28,850	25,000	+ 1,500
Charges for remitting Treasure beyond the District	2,800	2,100	1,500	1,100	1,200	2,500	2,500	2,500	+ 1,300
Freight and Landing Charges	—	—	—	—	8,400	—	72,103	72,000	+ 63,600
Advances under the Land Improvement Act	57,63,600	57,62,000	58,100	57,43,500	63,39,700	62,68,163	63,59,700	63,59,700	+ 20,000
Total	57,63,600	57,62,000	58,100	57,43,500	63,39,700	62,68,163	63,59,700	63,59,700	+ 20,000

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

	Cost of Salt and storing charges Actuals in 1875-76
Malabar	2,34,121
South Canara	84,666
Total	3,18,787

under that head in the current year on account of financial pressure

56 Law and Justice—Collectors have provided Rs 12,206 for the salaries of peons employed in serving processes issued by Collectors for purposes other than the collection of arrears of revenue. Of this the provision made by the Collector of Godavari alone amounts to Rupees 8,400. There is evidently some mistake in this estimate. The Collector quotes Rupees 8,510 as the actuals of 1875-76, which is the sum expended for processes issued under Act II of 1864 debitable to Land Revenue, Miscellaneous, and not that expended for processes issued by the Collector in his Judicial capacity. The salary of the sanctioned establishment for the several districts amounts to Rupees 4,858, and the Board think that 5,000 Rupees may be provided in round numbers in the Accountant General's Budget. No provision is necessary under Receipts, as the fees are collected in stamps, and thus appear under Stamp revenue. The cost is not allowed to exceed the receipts.

(A true Extract)

(Signed) H. E. STOKES,

Acting Secretary.

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

Exd. J. T. Hach

BOARD OF REVENUE
MADRAS.

1876.

5657.

PROCEEDINGS, 30th Nov 1876, No 3,022.

Received

NOVEMBER.

No 3,022

Budget of Charges—for 1877-78, submitted to Government

End

No 75 27/10 January 1877

Read Board's Pro. d/30 November 1876 No 3022

The Board of Revenue has submitted with these Proceedings the Budget estimate of charges for 1877/78. In the annexed abstract the Board's estimates under the various heads for 1877/78 are compared with those for the current year & the actuals for 1875/76.

	Actuals 1875/76	Estimate 1877/78	Provisional Estimate 1877/78	Balance 1875/76
Refunds & Drawbacks	236000	235000	225000	- 10000
Land Revenue	3331700	3327400	3079000	+ 24600
Excise on spirits & drugs	197000	230000	220100	- 1900
Customs	187300	183000	189800	+ 6800
Salt	2039300	1963740	186000	- 117740
Stamps	136700	135000	140000	+ 5000
Administration (Board of Revenue)	119600	248400	252300	+ 3900
Miscellaneous	23500	25000	25000	
Charges for remitting treasure beyond Rs 1000	1200	2500	2500	
Freight & landing charges	8400		72000	+ 72000
Advances under Land Improvement Act			636000	+ 636000
Total	6339700	6360000	6377000	- 3400

Refunds & Drawbacks. The actuals for 1875/76 & the provision for 1877/78 are found apart for the various items comprising under this head. The large increase in

the actuals under Excess outposts
Land, Customs, Salt & Stamps
as compared with the estimates
is not explained; but appears
to be in part due to additional
outlay during the year from
the revenue in excess of the

	Refunded	Actual	Estimate
Land Rent	6000	147172	147172
Excess outposts	11500	204	5000
Customs	10000	5725	8000
Salt	9800	4000	5000
Stamps	105400	133070	86000
		<u>205400</u>	<u>149000</u>

original estimate for the various items
For 1877/78, a reserve of
35000 is provided, which
with 149000 allotted under
the various heads amounts
to 184000. The collectors'
estimates are usually low
as observed by the Board but there
are some figures being less
than the actuals, as noted
above, the Govt. would raise
the revenue from 35000 to
50000 the Budget provision
under Refunds & Draw
backs with then the

Allocations under the various heads of funds	149000
Reserve to supplement in above	50000
Drawbacks	41000
	<u>240000</u>

Land Revenue The Land
Revenue

Charges are treated under
two heads I Salaries & Expenses
II Miscellaneous.
I Salaries & Expenses. The
provision under this head
is distributed as follows:-
the estimates for the cur-
rent year & the actuals
of the past year are placed
in juxtaposition for comparison.

	Actuals 1875/76	Estimate 1877/78	Actuals 1877/78
Salaries & expenses of collectors & assistants including house rent -	876500	897000	897000
2. Assistants & house rent -	258900	296000	260000
3. Deputy Collectors Salaries	189600	180600	184000
4. Deputy Collectors Salaries	686600	686000	689800
5. Deputy Collectors Salaries	1464700	1466720	1477000
6. Temporary Staff	21800	31000	37000
7. Medical charges	42200	36000	42000
8. Travelling & tentage allowances & expenses	211000	226000	227000
9. Office expenses & miscell.	85100	91000	94900
Total	<u>3833800</u>	<u>3912320</u>	<u>3888700</u>

Under the first two heads
the provision is less than

with necessary according to
the sanctioned scale, but is
based on the actuals of the
last year.

	Sanctioned scale	Board Provision
1.	916000	277000
2	310000	260000

In the case of items 3, 4 & 5
the provision is based on
the amounts required
according to the sanctioned
scale, which do not dif-
fer materially from the
actuals for 1875/76. ~~except~~
~~as regards items 3, 4 & 5~~

The provision for the Company
Establishment shows an
excess, owing to inclusion
of the charges connected
with the increase of
establishment in the
Collectors' ~~establishment~~
offices for the preparation
of the Trade Statistics &
owing to larger allotments
for the establishment required
for arranging ⁵ and ~~the~~
~~the~~ ~~the~~

The medical charges

will be passed at Rs. 42000
as same being arrived at
by the Board after commu-
nication with the Sur-
geon General.
The charges for
the travelling of other officers
& collection of ² may
be raised to Rs. 70000, as
estimated by the Collectors.
The Board's estimate for
Office Expenses & miscella-
neous is Rs. 10000, as
The explanation furnished
by the Board for the variation
under the Head of Land
Revenue miscellaneous
is satisfactory, & the provision
of Rs. 265000 is passed.
The appropriate estimate
under Land Revenue will
be Rs. 290000 or Rs.
17000 above the estimate.
Deducting from this,
one-fifth debitable to
Land & Police, the net

under Land Revenue
 Provision amounts to Rs. 3381000

The charges under Excise
 on spirits & drugs, sea &
 Land Customs & Stamps

have been carefully es-
 timated by the Board

& do not call for remark

The Board's provision under
 these heads is accordingly
 approved & passed

Salt The various charges
 comprised under this
 head are detailed below.

& the Board's estimates
 are compared

under each with the actuals

for 1876-77

1876-77

1876-77

1876-77

1876-77

1876-77

1876-77

1876-77

1876-77

1876-77

1876-77

1876-77

Board's estimate
 1877/78

48600

193400

203000

14000

95000

152000

5000

5000

56000

239000

1846000

The provision for salt-keeps
 Collectors is a fixed charge
 as explained by the Board
 The estimated charges for
 establishments including
 the petty sundries, 1000 for tem-
 porary establishments, are
 necessary for which is not
 however, very fully explained
 clearly before the Board

The increased provision for
 Police wards is rather
 large; but considering
 the necessity for strengthening
 the preventive establishments
 recently urged by the
 the Hon. General of Police
 & the Board of Police in the
 interest of the salt & other
 the provision will be
 fixed at Rs. 20,000 which
 will be in excess of the
 actuals by Rs. 3000
 The estimate for travelling
 allowances is fair.
 Under the head Purchase
 of salt & manufacturing
 there is no provision made.

made for S. Canara Sholapur
as it is expected that the
excess system will be
shortly introduced into
these B's. The Board's estimates
of salt requirements for the
other B's vary considerably
from the Collector's forecasts.
& the Govt. have no means
of judging how far the Board's
figures are correct. The in-

formation furnished in para
4 is ~~very clear~~ ^{not very clear}. The B's state that in
1875/76 the ~~for 1875/76~~ ^{for 1875/76} ~~was~~ ^{was} ~~for~~ ^{for} ~~the~~ ^{the} ~~manufacture~~ ^{manufacture} ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
complete. The actual ~~for~~ ^{for} ~~the~~ ^{the} ~~manufacture~~ ^{manufacture} ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
of 1875/76 appears nearly ~~the~~ ^{the} ~~same~~ ^{same} ~~as~~ ^{as} ~~the~~ ^{the} ~~estimate~~ ^{estimate} ~~of~~ ^{of} ~~1875/76~~ ^{1875/76} ~~of~~ ^{of} ~~the~~ ^{the} ~~actual~~ ^{actual} ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
12 lacs of Rs. of which about ~~the~~ ^{the} ~~Collector's~~ ^{Collector's} ~~estimate~~ ^{estimate} ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
3 lacs appertain to Malabar ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
& S. Canara. The Board's total ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
estimate under this head ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
is only slightly more than ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
the difference of which is therefore ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
fairly ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}

~~approximate~~ ^{approximate} ~~only~~ ^{only} ~~9,611,000~~ ^{9,611,000}
where retained -
The premium under Pelly
construction & repairs is
fully & satisfactorily explained
by the Board - & is accepted.

5. Reproaching with
arrangements can be made
be made, if necessary,
for transferring to the B's
budget the premium for work
to be undertaken in Nagapalan
Tanjore & Madras -
The budget premium under
salt thus appears Rs.
1843000.

The estimated charges on
account of the B's & other
miscellaneous charges & claims
don't call for remark -
The provision for advances
under the Land Improvement
Act should be raised to
Rs. 10,00,000 & the excess
of Rs. 2,00,000 over the Board's
estimate treated as a
reserve, as it is in contemplation
to apply every emergency
event - for the & landowners
to apply for advances for
making material im-
provements to the land.

land

The Budget estimate of
charge as revised by
well stand this.

Refunds & Drawbacks	240000
Land Revenue	3381000
Excise & spirit duty	228100
Customs	189800
Salt	1843000
Stamps	140000
Board of work	252300
Miscell	127500
	6201900

In conclusion, we for-
the same that the above
estimate relates only
to the ordinary charges
of the year & the extraordinary
landlords as for-entailed
by the present scarcity
because taking other special provision
being other most provided
for as emergency provision
expedient

J.H.

Mr. J. H. to the Government
General on 12 Jan 1907, B. C. P. on 23 Jan
14 The Board of Revenue on 23 Jan
The Financial Officer

Handwritten text:
Jehangir /
1577/78

Receipt

Handwritten text: