Financial (1899) Department.

ORDINARY PRINTED.

C.O., No. 1337

DATED 7.12.99

INDEXED.

137/137

[Despatch Abstract.]

Budget Estimates

Passing orders on the ——

for 1900-1901 under "3 Land Rev — Charges of Administration and Land Records and Agriculture — Rev Inspector."

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government (1899) of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. } 1899. *Spare copies*

G.O., No. 1337, 7th December 1899.

DECEMBER.

Budget Estimates.

Reviewing the — for 1900-1901 under 3. LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION and LAND RECORDS AND AGRICULTURE—"Revenue Inspectors."

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

Proceedings of the Board of Revenue (Land Revenue), No. 231, dated 23rd September 1899.

Proceedings of the Board of Revenue (Land Revenue), No. 2495, Routine, dated 5th October 1899.

Letter from the Accountant-General, No. 1003 G.—7821, dated 17th October 1899.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3426, dated 20th October 1899.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3717, dated 18th November 1899.

Abstract.—Requesting that the charges relating to 26. Scientific and other Departments—Provincial Statistics—*Registration of Rain Gauges* may be included in the estimates under 3-A—Land Revenue—Charges of District Administration.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3787, dated 27th November 1899.

Order—No. 1337, Financial, dated 7th December 1899.

The estimates for 3. Land Revenue—Charges of District Administration are accepted subject to the following alterations :—

(i) The provision made by the Board under the heads mentioned below will be reduced to the amounts noted against each head, with reference to the actuals of past years :—

	Board's provision.	Provision as altered by Government.
	Rs.	Rs.
(*a*) General Establishment.		
Contingencies—		
Petty Repairs to Buildings	18,000	15,000
(*b*) Sub-Divisional Establishment.		
Supplies and Services—		
(1) Charges for the Service of Revenue Processes ..	20,000	19,000
(2) Cost of Treasure bags	2,200	1,200
Contingencies—		
Purchase of Furniture	15,500	9,500

(ii) The deduction on account of probable savings under *Establishments—General* and *Sub-divisional* will be raised by Rs. 8,000 and 9,000, respectively, with reference to the actuals of past years.

(iii) *Petty Repairs to Buildings—Sub-Divisional Establishments.*—The Board's estimate under this head is Rs. 50,000, and it is stated that this amount includes a provision of Rs. 20,000 for petty repairs to civil buildings, which were formerly executed by the Public Works Department but which under G.O., No. 2172 W., dated 18th August 1899, have now to be carried out by the Revenue Department. This provision will be retained ; but the allotment of Rs. 30,000 proposed by the Board for petty repairs is in excess of the average of the actuals of the past two years and will be reduced by Rs. 10,000.

(iv) *Local and Special Fund Establishments.*—The transfers to 20. Police—Cattle Pounds, shown on pages 20 and 22 of the Board's budget, will be eliminated with reference to G.O., No. 813, Revenue, dated 28th November 1899, and the provision of Rs. 500 on account of "Rewards for impounding cattle" will be omitted with reference to G.O., No. 1322, Financial, dated 1st December 1899, as also the provision of Rs. 300 for "Hospital Charges" included in Special Fund Establishment—*Contingencies*—"Miscellaneous."

2. The estimates as altered by Government are shown in the appendix to these proceedings.

(True Extract.)

TOKES,
f Secretary.

To the Revenue Department.
,, Board of Revenue (Land Revenue).
,, Accountant-General.
Editors' Table.

Exd. A. F. Eccleston.

APPENDIX A.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration.

SUMMARY.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GENERAL ESTABLISHMENTS	22,17,820		22,21,619		22,41,974		22,12,327		
SUB-DIVISIONAL ESTABLISHMENTS	17,09,450		17,30,931		17,15,897		16,48,870		
AMINDIVI COIR ESTABLISHMENT	29,000		29,100		33,100		24,430		
LOCAL AND SPECIAL FUND AUDIT ESTABLISHMENTS IN COLLECTORS' OFFICES	77,750		69,150		70,400		67,810		
HOSPITAL CHARGES	10,880		8,700		10,555		7,279		
REGISTRATION OF RAIN GAUGES	2,100		...		...		...		
Add—For rounding .	...		...		1,274		...		
TOTAL .	*	41,07,000	*	40,59,500		40,73,200		39,60,716	

* Excluding estimates on account of plague charges.

EXPENDITURE.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

Numbers. 1899–1900	Numbers. 1900–1901	Details.	Budget Estimate, 1900–1901. Rs.	Budget Estimate, 1900–1901. Rs.	Revised Estimate, 1899–1900. Rs.	Revised Estimate, 1899–1900. Rs.	Budget Estimate, 1899–1900. Rs.	Budget Estimate, 1899–1900. Rs.	Accounts, 1898–99. Rs.	Accounts, 1898–99. Rs.
		GENERAL ESTABLISHMENTS.								
		Collectors and Magistrates—								
Salaries—										
3	3	Special (Ganjam, Vizagapatam and Tanjore) (2,500)[1] . . .	86,400				86,400			
16	{15	1st Grade (2,333⅓)[1] . . .	4,03,200		5,49,000		4,30,080		5,43,826	
	{1	1st „ Statutory Civilian (1,493⅓)	17,920							
1	1	2nd „ „ „ (1,860)[1]	26,736				13,824			
1	1	Collector of Nilgiris (2,000)[1] . .	23,040				23,040			
11	12	Sub-Collectors (1,166⅔)[1] . .	1,61,280				1,47,840			
1	1	Sub-Collector, Statutory Civilian (746⅔) . . .	8,960		1,80,000		8,960		1,76,390	
2	2	Principal Assistants to the Collectors, etc. (1,166⅔)[1] . .	26,880				26,880			
15	15	Head Assistant Collectors (768¾)[1]	1,32,768				1,32,768			
1	1	Special „ „ (768¾)[1]	8,851		1,47,000		8,851		1,45,224	
2	2	Senior „ „ (768¾)[1]	17,702				17,702			
1	1	Assistant Collector, Statutory Civilian (358–6–5) . . .	4,300				4,300			
		Assistant Collectors (560),[1] (385)[1] .	67,700		73,000		68,700		63,205	
		Deputy Collectors *—								
1	1	1st Class (700) . . .	8,400				8,400			
5	5	2nd „ (600) . . .	36,000				36,000			
13	15	3rd „ (500) . . .	90,000				90,000			
23	22	4th „ (400) . . .	1,05,600		3,43,000		1,05,600		3,45,518	
17	17	5th „ (300) . . .	61,200				61,200			
19	19	6th „ (250) . . .	57,000				57,000			
		Temporary Deputy Collectors .	20,000		19,600		15,700		20,589	
		Special Plague Officer . . .	...		...		...		116	
1	2	Local Allowance to Deputy Collector, Wynaad (150), Deputy Collector, Rajahmundry (100) .	3,000		3,000		1,800		2,435	
102	97	Exchange Compensation Allowance.	54,400		64,100		61,000		56,709	
			14,15,337				14,06,045			
		Deduct—Probable Savings .	21,756				9,321			
			13,93,581		13,68,100		13,96,724		13,54,010	
		Deduct—Pay of Assistant Superintendent of Stamps and Stationery shown under "6. Stamps."	7,200		...		7,200		...	
		Deduct—Pay of Assistant Secretary to the Board of Revenue (Land Revenue) shown under "18. General Administration" . .	4,000		...		4,800		...	
		Deduct—Pay of 2 Junior Presidency Magistrates shown under "19A.—Law and Justice—Courts of Law—Presidency Magistrates" .	8,400		...		6,000		...	
			13,73,181		13,68,100		13,78,724		13,54,010	
		Deduct—One-fifth (after deducting Rs. 4,800 for Madras district) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	2,73,676		2,72,660		2,74,785		2,69,842	
			10,99,505		10,95,440		11,03,939		10,84,168	
		Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9. Customs" † . . .	9,520		9,401		9,595		9,614	
		Add—One-fifth salary of 2 Spl. Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" . . .	3,780		3,960		3,800		5,165	
		Extra Assistant Commissioner, Central Provinces . . .	...		688		...		1,045	
		Carried over .		11,12,805		11,09,879		11,17,534		11,00,892

* The Deputy Collector, Madras, draws a local allowance of Rs. 100 per mensem for the Income-tax work and the Deputy Collector in charge of Treasury, Calicut, draws Rs. 100 per mensem as Deputy Commissioner of Paper Currency.

† Draws also Rs. 200 as Protector of Emigrants and Rs. 400 as Chairman, Harbour Trust Board, Madras, from Harbour Trust Funds.

EXPLANATORY REMARKS.

The revised estimate under "Salaries of Collectors, Sub-Collectors and Head Assistant Collectors, Deputy Collectors and Temporary Deputy Collectors" by adding to the actuals of the first four months of the current year, two thirds of the average expenditure during the last three years; and that under "Salaries of Assistant Collectors" by adding to the actuals of the last eight months of the previous year—*vide* particulars given below :—

	Actuals for four months.	Average expenditure during three years.	Two thirds of column 3.	Total columns 2 & 4.	Estimate fixed.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,81,744	5,50,774	3,67,183	5,48,927	5,49,000
Sub-Collectors ...	62,742	1,75,658	1,17,105	1,79,847	1,80,000
Head Assistant Collectors	47,063	1,50,035	1,00,023	1,47,086	1,47,000

	Actuals for four months.	Actuals for the last eight months of 1898–99.	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Assistant Collectors	25,996	46,590	72,586	73,000
Deputy Collectors	1,12,843	2,30,566	3,43,409	3,43,000
Temporary Deputy Collectors.	5,385	13,542	18,927	19,000

Assistant Collectors and Temporary Deputy Collectors.—For the budget estimate for 1900–1901, the average of the actuals of the past three years has been adopted.

Exchange compensation allowance.—The estimates have as in previous years been fixed as shown below :—

	Rs.
Actuals for the first four months	17,706
Probable expenditure in August and September 1899.	9,218 at the percentage (6 141 of salary) worked with reference to the actuals of the first three months.
Third quarter of 1899–1900	13,588 at 6¼ per cent. of salary worked with reference to the actuals of the first three months.
Fourth quarter of 1899–1900	13,588 at 6¼ per cent. of salary worked with reference to the actuals of the first three months.
Total ...	54,100

The budget estimate has been fixed at Rs 13,588 × 4 or 54,352, the percentage taken being the same as in the last quarter of the current year.

Probable savings in the budget estimate under 'Salaries'.—A saving of Rs. 21,756 has resulted on an average during the last four years as under. This figure has been adopted :—

	Pay as per scale.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1895–96	13,54,382	13,40,223	—14,159
1896–97	13,63,382	13,31,419	—31,963
1897–98	13,44,129	13,40,113	— 4,016
1898–99	13,34,188	12,97,301	—36,887
		Total ...	—87,025
		Average savings ...	—21,756

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1900-1901.	Numbers. 1901-1902.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.	EXPLANATORY REMARKS.
		Brought forward		11,12,805		11,09,579		11,17,334		11,00,892	
		(i) COLLECTOR'S OFFICE.									
		Vernacular Correspondence.									
Establishment—											
22	22	Sheristadars 11 (225), 10 (200), (175)	55,800				55,800				
239	238	Clerks 20 (70), 20 (60), 1 (40), 20 (35), 40 (30), 40 (25), 19 (20), 78 (15)	85,080				85,620				
		English Correspondence.									
211	210	Clerks 20 (150), 1 (80), 20 (70), 2 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 37 (15).	1,15,320				1,15,500				
		Record Department.									
100	101	Clerks 20 (60), (45) 20 (25), 60 (15).	31,740				31,200				
		English Account Department.									
233	233	Accountants 20 (85), 1 (80), 1 (50), 20 (45), 1 (40), 20 (35), 21 (30), 22 (25), 52 (20), 75 (15)	81,780				81,780				
		Vernacular Account Department.									
115	115	Accountants 20 (45), 20 (35), 22 (20), 53 (15)	34,020				34,020				
		Treasury and Stamp.									
21	21	Cash-keepers 15 (125), 1 (100), 5 (70)	27,900				27,900				
58	59	Shroffs 15 (50), 15 (25), 4 (20), 25 (15)	18,960				18,780				
56	56	Accountants 20 (25), 21 (20), 15 (15),	13,740				13,740				
72	72	Goliahs 15 (10), 26 (8), 31 (7)	6,900				6,900				
		Office Servants.									
325	325	Attenders 1 (14), 2 (12), 42 (10), 120 (8), 160 (7)	30,456				30,456				
62	62	Muchis 21 (15), 20 (12), 21 (10)	9,180				9,180				
21	21	Duffadars (14)	3,528				3,528				
375	375	*Peons 6 (11), 6 (10), 204 (8),* 159 (7)	34,452				34,452				
41	41	Masalchis 1 (7), 40 (6)	2,964				2,964				
41	41	Sweepers (6)	2,952				2,952				
1	1	Gardener (9)	108				108				
3	3	Scavengers (7), (5), (34)	186				186				
			5,55,066				5,55,066		5,58,536		
		(ii) SUB-COLLECTOR'S OFFICE.									
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15)	45,660				45,660				
15	15	Attenders (8)	1,440				1,440				
15	15	Muchis (10)	1,800				1,800				
15	15	Duffadars (10)	1,800				1,800		60,598		
87	87	Peons (7)	7,308				7,308				
15	15	Masalchis (6)	1,080				1,080				
15	15	Sweepers (6)	1,080				1,080				
		(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.									
106	106	Clerks 22 (70), 20 (45), 20 (35), 1 (30), 1 (25), 22 (20), 20 (15)	47,220				47,220				
20	20	Attenders (8)	1,920				1,920				
21	21	Muchis (12), 20 (10)	2,544				2,544				
106	106	Peons 1 (10), 22 (8), 83 (7)	9,204				9,204		61,658		
22	23	Masalchis (6)	1,584				1,584				
1	1	Sweeper (6)	72				72				
1	1	Scavenger (5)	60				60				
		(iv) DEPUTY COLLECTOR'S OFFICE.									
186	186	Clerks 1 (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15)	53,580				53,580				
45	45	Attenders 1 (10), 44 (8)	4,344				4,344				
143	143	Peons 2 (8), 139 (7), 2 (6)	12,012				12,012		69,672		
43	43	Masalchis 42 (6), 1 (5)	3,084				3,084				
3	3	Lascars (7)	252				252				
1	1	Sweeper (6)	72				72				
		Carried over	7,51,182	11,12,805		11,09,579	7,51,182	11,17,334	7,50,464	11,00,892	

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	7,51,182	11,12,805		11,09,579	7,51,182	11,17,334	7,50,464	11,00,892
Establishment—cont.	Increase of pay to 1 Sub-Divisional Sheristadar	780				780		...	
	Local Allowance for the Collector's establishment, the Nilgiris—								
	Clerks 1 (25), 2 (20), 4 (15), 6 (10), 5 (5)	2,520				2,520			
	Servant 1 (1)	12				84			
	Local Allowance for Wynaad Head Assistant Collector's establishment, the Nilgiris—								
	Clerks (35), (15), (10)	720				720		3,282	
	Servants 2 (4), 2 (3½), (3), (2½)	246				246			
	Deputy Collector's establishment, Wynaad—								
	Clerks (25), (15), 2 (10)	720				720			
	Servants (1), 3 (3½), (3)	210				210			
	Temporary Establishment for the registration of Janmam titles in Malabar	7,416				7,416		4,903	
	Temporary Establishment for disposing waste and Tank-bed lands under Rushikulya Canal in Ganjám	138				4,000		...	
	Temporary Establishment for Assistant Collectors, etc.	22,445				20,084		14,215	
	Famine batta	...				...		42	
		7,86,390				7,87,962			
	Deduct—Probable Savings	*9,390*				*5,462*			
		7,77,000		7,74,000		7,82,500		7,72,906	
	Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts."	*1,53,230*		*1,52,630*		*1,54,330*		*1,52,384*	
		6,23,770		6,21,370		6,28,170		6,20,522	
	Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,000		820		1,000		884	
			6,24,770		6,22,190		6,29,170		6,21,406
Allowances—	Pentage of Officers	33,000		33,000		33,460		32,235	
	Travelling Allowance of Officers	1,16,000		1,16,000		1,16,000		1,15,639	
	Travelling Allowance of Establishment	69,000		69,000		69,000		69,362	
		2,18,000		2,18,000		2,18,460		2,17,236	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	*43,600*		*43,600*		*43,680*		*43,326*	
		1,74,400		1,74,400		1,74,720		1,74,010	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,260		1,000		1,040		1,372	
			1,75,660		1,75,400		1,75,760		1,75,382
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		6,150	
	Petty Works of Construction	1,770		2,480		2,670		636	
	Cost of Land	150		140		550		546	
	Remittance of Treasure within the District	8,200		7,600		8,300		8,236	
	Law Charges in the Revenue Department	7,800		16,700		6,000		8,793	
	Charges for the service of Revenue Processes	...		...		100		1	
	Fees for Searches in Registration Offices	8,200		11,200		5,500		16,699	
	Remuneration to Copyists and Examiners	26,800		26,800		26,360		26,781	
	Management of Estates	14,500		8,800		8,800		8,452	
	Land Acquisition Charges	2,800		3,000		2,800		1,216	
	Carried over	73,220	19,13,235	79,720	19,07,169	64,020	19,22,264	77,510	18,07,680

EXPLANATORY REMARKS.

Establishment—Permanent.—As compared with last year the cost of the sanctioned scale is the same—*vide* Statement I. The probable savings under Establishment have been fixed at Rs. 9,390 with reference to the actuals of the past three years.

Temporary Establishment.—For details of the establishments under General and Sub-divisional—*vide* Statement V.

	Accounts.		* Average.
	1897-98.	1898-99.	
	Rs.	Rs.	Rs.
Pentage of Officers ...	33,004	32,235	32,619
Travelling Allowance of Officers ...	1,29,204	1,15,639	1,22,422
Travelling Allowance of Establishment ...	69,032	69,362	69,197
Total ...	2,31,240	2,17,236	2,24,238
Elephant Charges ...	3,408	6,150	4,779
Petty works of Construction	3,989	636	2,312
Cost of Land	4,050	546	2,298
Remittance of Treasure within the District ...	13,319	8,236	10,778
Law Charges in the Revenue Department.	7,889	8,793	8,341
Charges for the Service of Revenue Processes ...	...	1	...
Fees for Searches in Registration Offices ...	1,59,694	16,699	85,196
Remuneration to Copyists and Examiners ...	26,658	26,781	26,720
Management of Estates...	10,594	8,452	9,523
Land Acquisition Charges.	434	1,216	825
Total ...	...	...	...

* The actuals of two years only have been given as detail for 1896-97, in regard to General and Sub-divisional establishments are not separately available.

Allowances.—The total of the actuals of the first four months of the current year and of those of the last eight months of 1898-99 have been adopted in round figures for both the revised and budget estimates as shown below :—

	Actuals of the first four months of the current year.	Actuals of the last eight months of 1898-99.	Total.
	Rs.	Rs.	Rs
Pentage of officers	11,244	21,821	33,065
Travelling allowance of officers	39,455	76,320	1,15,775
Travelling allowance of establishment ...	27,046	41,846	68,892

SUPPLIES AND SERVICES.

Elephant Charges.—The increase under actuals was due to the purchase of elephants sanctioned in G.O., No. 1136, Financial, dated 1st December 1898.

Law Charges.—Collectors estimate the charges of the current year at Rs. 17,237, against the sanctioned estimate of Rs. 6,000. The increase occurs chiefly in Ganjám (Rs. 1,750), Tanjore (Rs. 500), Madura (Rs. 7,500) and Malabar (Rs. 1,500). In Ganjám the increase is due to the payment of costs in the Parlakimedi Mahals Suit, while in Madura a sum of Rs. 7,400 was paid to Mr. Fischer in the Kondagai registration suit under the sanction accorded in G.O., Mis. No. 3088, Revenue, dated 25th August 1899. In Tanjore and Malabar, the revised estimates have been based on the actuals of the previous year and on the actuals of the first four months of the current year respectively. The actuals of the first four months of the current year (Rs. 11,358), *plus* those of the last eight months of 1898-99 (Rs. 5,383) amount to Rs. 16,700 in round figures, and this figure the Board has adopted for the revised estimate of the current year. For 1900-1901, the total of the Collectors' estimates, viz., Rs. 7,800, has been adopted.

Search fees.—The actuals of last year amounted to Rs. 16,699 against the sanctioned estimate of Rs. 4,000. The increase occurred chiefly in Bellary (Rs. 6,269) and North Arcot (Rs. 4,038) and was due to adjustments effected during the year on account of the searches made in the Registration department both in 1897-98 and 1898-99 in connection with the grant of loans under the Land Improvement and Agriculturists' Loans Acts. For the revised estimate of the current year and for 1900-1901, the total of the Collectors' figures has been adopted.

Remuneration to Copyists and Examiners.—The pay of the Copyists whose retention up to 31st March 1900 has been sanctioned in G.O., Mis. No. 1927, Revenue, dated 30th May 1899, will be met from the provision made against "Remuneration to Copyists and Examiners" under General and Sub-divisional Establishments.

Management of Estates.—For 1900-1901 the Collector of South Canara provides Rs. 14,500.—Rs. 13,500 for "Management of the Konde Estate" and Rs. 1,000 for the "Management of other Estates"; the increased provision is required chiefly to cover the payment of Rs. 5,000 sanctioned in G.O., Mis. No. 1933, Revenue, dated 31st May 1899, for defraying the expenses of the marriage of the late Manjappa Shetti's son.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	73,220	19,13,235	79,720	19,07,169	64,020	19,22,264	77,510	18,97,680
Supplies and Services—cont.	Registration Charges . . .	370		370		370		107	
	Purchase of demarcation Stones . .	...		...		...		1	
	Translation of Mahratta Paimash Accounts .	100		100		...		6	
	Cost of Treasure Bags	6,900		6,600		5,800		7,115	
	Examination of Female Gosha Pensioners .	10		10		10		...	
		80,600		86,800		70,200		84,739	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . . .	*600*		*600*		*600*		*1,230*	
		80,000		86,200		69,600		83,509	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	2,200		2,380		2,200		2,623	
	Deduct—For rounding		82,200		88,580	*34*	71,766	...	86,132
Contingencies—	Purchase of Furniture	15,500		15,500		16,880		11,978	
	Purchase of Books	250		250		280		97	
	Repairs to Furniture	2,400		2,400		2,200		2,142	
	Repairs to Boats	1,300		1,800		2,260		514	
	Liveries and Clothing of Servants . .	560		800		300		28	
	Tour Charges	20,000		29,000		29,000		27,516	
	Hot and Cold Weather Charges . . .	3,700		3,700		3,700		3,530	
	Cleaning Charges	760		760		760		713	
	Rents, Rates and Taxes	14,500		14,500		14,300		14,227	
	Landing and Shipping Charges . .	120		120		...		95	
	Office Expenses	15,500		15,500		17,410		13,595	
	Miscellaneous	4,650		4,650		200		6,677	
	Telephone Charges (*a*)	240		...		...		...	
	Freight on Europe Stores . . .	20		20		...		5	
	Cost of Stationery	...		...		...		975	
	Purchase of Periodicals	...		...		...			
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	88,500		89,000		87,230		82,092	
		17,220		*17,320*		*16,986*		*15,957*	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	71,280		71,680		70,244		66,135	
		750		800		700		733	
		72,030		72,480		70,944		66,868	
	Telegram Charges	17,375		17,410		18,000		21,539	
	Postage Charges	1,17,980		1,17,980		1,13,000		1,25,499	
	Petty Repairs to Buildings . . .	15,000		18,000		18,000		14,609	
			2,22,385		2,25,870		2,19,944		2,28,515
	Total .		22,17,820		22,21,619		22,13,974		22,12,327

Numbers. 1899-1900	Numbers. 1900-1901	PLAGUE CHARGES.					
Salaries—	5	Special Divisional Officers 2 (400), 3 (250)			18,600		
		Allowance 2 (*80*)			1,920		
						20,520	
Establishment—	1	Accountant (25)			300		
	14	Additional Clerks 5 (45), 1 (40), 1 (30), 1 (25), 6 (20) . .			5,280		
	5	Servants (7)			420		
		Additional Establishment . .			4,000		
						10,000	
Allowances—		Travelling allowance . . .				1,780	
Contingencies—		Miscellaneous				1,700	
		TOTAL .				34,000	
		Deduct—One-fifth transferred to 19A.—Law and Justice—Courts of Law, Criminal Courts . .				*6,800*	
						27,200	
		Postage Charges . . .				800	
		Total .				28,000	...
		TOTAL GENERAL ESTABLISHMENTS.		22,17,820	22,21,619	22,41,974	22,12,327

	Actuals. 1897-98.	Actuals. 1898-99.	Average.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	
Registration charges	99	107	103	*Translation of Mahratta Paimash Accounts.*—The provision made by the Board in the budget estimate for the current year was struck out by Government for the reason that the expenditure incurred during 1897-98 was only Rs. 6 —*vide* para. 1 (iii) of G.O., No. 1180, Financial, dated 6th December 1898. As the actuals of the first four months of the current year amount to Rs. 46, the provision has been raised both for the current and ensuing years.
Purchase of demarcation stones ...	...	1	1	
Translation of Mahratta Paimash Accounts	6	6	6	
Cost of Treasure Bags	6,865	7,115	6,990	
Total ...	2,31,005	84,739	1,57,872	
Purchase of furniture	18,183	11,978	15,080	The estimates of the remaining items have been based on the anticipated requirements of Collectors and on the actuals of the past two years.
Purchase of books	68	97	83	
Repairs to furniture	2,276	2,142	2,209	
Repairs to boats	3,183	514	1,849	
Liveries and clothing of servants ...	864	28	446	
Tour charges	32,305	27,516	29,910	
Hot and cold weather charges ...	3,403	3,530	3,466	
Cleaning charges	733	713	723	
Rents, rates and taxes	13,807	14,227	14,017	
Landing and shipping charges ...	242	95	169	
Office expenses	17,395	13,595	15,495	
Miscellaneous	3,397	6,677	5,037	
Telephone charges	8	...	4	(*a*) G.O. Mis. No. 2099, Revenue, dated 10th June 1899.
Cost of stationery	98	5	52	
Purchase of periodicals	272	975	623	
Total ...	96,234	82,092	89,163	
Telegram charges	31,338	21,539	26,438	*Telegram and Postage Charges.*—The estimates for these items have been fixed with reference to the actuals of the first four months of the current year, viz.,: Rs. 5,780 and 39,147, respectively.
Postage charges	1,21,861	1,25,499	1,23,680	
Petty repairs to buildings ...	13,775	14,609	14,192	

NOTE.—The necessary provision on account of Plague charges will be made on receipt of the Collectors' estimates called for in paragraph 11 G.O., No. 906, Financial, dated 17th August 1899.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1898-1900	Numbers. 1900-1901	SUB-DIVISIONAL ESTABLISHMENTS.	Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
		Brought forward .								
Salaries—										
12	12	Tahsildars (250) . . .	36,000				36,000			
24	24	Do. (225) . . .	64,800				64,800			
40	40	Do. (200) . . .	96,000				96,000			
		Local Allowance for Wynaad .	600				600			
42	42	Tahsildars (175) . . .	88,200				88,200			
40	40	Do (150) . . .	72,000				72,000			
		Local Allowance for Kollegal .	600				600			
1	1	Deputy Tahsildar (150) . .	1,800				1,800			
52	52	Deputy Tahsildars (120) . .	74,880				74,880			
106	106	Do. (100) . .	1,27,200				1,27,200			
6	7	*Local Allowance for* Polavaram, Chodavaram, Kodaikánal, Coonoor, Ootacamund, Yellavaram and Aska 3 (30), 3 (25), (15) . .	2,160				1,740			
2	2	Local Allowance for Wynaad Deputy Tahsildars . . .	1,200				1,200			
							5,65,020			
		Deduct—Probable Savings . .					450			
			5,65,440		5,78,000		5,64,570		5,77,788	
		Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" .	1,12,608		1,15,420		1,12,434		1,15,078	
			4,52,832		4,62,880		4,52,136		4,62,710	
		Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" . . .	4,620		5,120		4,620		4,705	
		Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts."	53,400		53,680		52,860		52,793	
				5,10,852		5,21,680		5,09,616		5,20,208
Establishment—										
159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50) .	99,960				99,960			
4	4	Personal allowance to the Head Accountants of the taluks of Yernagudem, Kallakurchi, Ottappidaram and Coondapoor (10) .	480				480			
2	2	Local Allowance (Sheristadar, Wynaad. 30; Gudalur, 25) .	660				660			
1,726		Clerks (35), 164 (30), 180 (25), 468 (20), 317 (17½), 596 (15) . .	3,99,630							
	2	Accountant (35) (25) . . .	720							
1,001	2	Sub treasurers 2 (30) . . .	720				3,71,868			
	15	Kanakapillais 5 (24), 5 (21), 5 (18).	3,780							
	251	Shroffs (25), (20), 159 (15), (12½), (12), 88 (10)	40,014							
	1	Personal allowance to the Shroff, Chirakkal taluk (5) . . .	60							
38	43	Local allowance 3 (15), 9 (12½), 11 (10), 2 (8½), 5 (7½), 19 (5) .	4,110				3,660			
		Servants—								
318	326	Dufferbunds (10), 15 (9), (8), 309 (7)	27,792				27,120			
160	160	Daffadars (10), 157 (9), (8), (7).	17,256				15,360			
...	157	Muchis (7)	13,188				...			
3,698	3,698	Peons 2 (9), 475 (8), 957 (7), 2,170 (6), 3 (5), (3) . .	2,82,660				2,66,640			
312	312	Masalchis 2 (7), 310 (5) . .	18,768				18,768			
157	157	Sweepers (5)	9,420				9,420			
2	2	Golluhs (10), (7) . . .	204				204			
5	5	Scavengers (6), (5), 3 (24), (2) .	216				216			
61	67	Local allowance (44), 3 (4), 11 (3½), 24 (3), 4 (2½), 18 (2), 9 (1)	2,076				1,794			
			9,21,744				8,16,090			
		Tiruvajasti Village Establishment in Kistna—								
96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,244			
83	83	Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992			
43	43	Mohatads (3) . . .	1,548				1,548			
90	95	Vettis (3)	3,456				3,456			
			18,240				18,240			
		Carried over .	9,39,954	5,10,852		5,21,680	8,34,330	5,09,616		5,20,208

EXPLANATORY REMARKS.

Establishment—Revised Estimate.—The actuals of the last year amounted to Rs. 8,28,418, while the total of the actuals of the first four months of the current year and of those of the last eight months of the year preceding comes to Rs. 8,33,445. The normal expenditure for the current year may be taken at about the mean between those two figures, say Rs. 8,30,000. Adding to this a sum of Rs. 62,000 on account of the increased cost of taluk establishments under the new scheme which was given effect to from the 1st July last, the revised estimate will be fixed at Rs. 8,92,000.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

Numbers. 1899-1900	Numbers. 1900-1901	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—contd.		Brought forward .	9,39,954	5,10,852		5,21,680	8,34,330	5,09,616		5,20,208	
		Establishment to supervise the recently reserved villages—									
4	4	Munsifs 2 (7), (5), (2) . .	252				252				
1	1	Karnam (6)	72				72				
2	2	Peons (5)	120				120				
1	1	Pettandar (1½) . . .	18				18				
1	1	Bariki (1)	12				12				
			474				474				
			9,40,428		8,92,000		8,34,804		8,28,418		
		Temporary Establishment including that for the registration of Janmam titles . .	67,692		61,400		45,000		33,164		
		Temporary Establishment for disposing waste and Tank-bed lands under Rushikulya Canal in Ganjám	308				5,000		...		
		Famine Batta	...				...		342		
		Improvement in the position of Taluk Establishments	...				69,000		...		
		Formation of a Taluk office at Cocanada .	5,291				...		...		
			10,13,719				9,53,804		...		
		Deduct—Probable Savings	*9,019*				*480*		...		
			10,04,700		9,53,400		9,53,324		8,61,924		
		Deduct—One-fifth (except on Rs. 11,058 for Madras District) transferred to "10-A.—Law and Justice—Courts of Law, Criminal Courts" . .	*1,98,728*		*1,85,468*		*1,88,543*		*1,70,286*		
			8,05,972		7,64,932		7,64,781		6,91,638		
		Add—One-fifth of Establishment of Hill Tract Magistrates . . .	2,500		2,280		2,500		2,166		
				8,08,472		7,67,212		7,67,281		6,93,804	
Allowances—		Travelling Allowance of Tahsildars . .	46,000		46,000		47,000		45,752		
		Travelling Allowance of Establishment .	70,000		70,000		70,000		70,204		
		Conveyance Allowance—									
		Tahsildar, Madras (40)	480		480		480		480		
			1,16,480		1,16,480		1,17,480		1,16,436		
		Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	23,200		23,200		23,400		23,191		
			93,280		93,280		94,080		93,245		
		Add—One-fifth of Allowances of Hill Tract Magistrates, etc. . . .	770		880		800		886		
				94,050		94,160		94,880		94,131	
Supplies and Services—		Cost of Land	...		10		...		8		
		Petty Works of Construction . . .	3,350		3,970		3,800		2,920		
		Remittance of Treasure within the District .	18,000		18,019		18,000		18,161		
		Law Charges in the Revenue Department .	900		900		800		861		
		Charges for the Service of Revenue Processes .	19,000		20,000		20,000		18,911		
		Fees for Searches in Registration Offices .	5,600		5,600		4,900		10,364		
		Remuneration to Copyists and Examiners .	96,046		96,000		93,000		95,419		
		Land Acquisition Charges . . .	500		500		500		514		
		Registration Charges	1,000		1,000		1,000		328		
		Purchase of Demarcation Stones . .	1,600		1,570		2,800		1,315		
		Commission for Collection of Water-tax .	900		1,000		1,900		...		
		Translation of Mahratta Paimash Accounts .	...		...		...		15		
		Stone-quarry Charges	50		50		50		29		
		Cost of Treasure Bags	1,200		2,200		2,500		663		
		Examination of Female Gosha Pensioners .	...		...		...		...		
			1,47,546		1,50,819		1,48,650		1,49,508		
		Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc. . .	390		540		300		513		
				1,47,936		1,51,359		1,48,950		1,50,021	
				1,47,936		1,51,359	...		...		
		Carried over .		15,61,310		15,34,411		15,20,727		14,58,164	

	Accounts.		Average.
	1897-98.	1898-99.	
	Rs.	Rs.	Rs.
Travelling Allowance of Tahsildars.	46,233	45,752	45,992
Travelling Allowance of Establishment	69,001	70,204	69,603
Conveyance Allowance	463	480	471
Total ...	1,15,697	1,16,436	1,16,066
Cost of Land	1,107	8	558
Petty Works of Construction ...	4,437	2,920	3,678
Remittance of Treasure within the District	25,552	18,161	21,856
Law Charges in the Revenue Department	1,314	861	1,088
Charges for the Service of Revenue Processes	18,882	18,911	18,896
Fees for Searches in Registration Offices	85,328	10,364	47,846
Remuneration to Copyists and Examiners	96,953	95,419	96,186
Land Acquisition Charges ...	...	514	257
Registration Charges	307	328	318
Purchase of Demarcation Stones ...	1,269	1,315	1,292
Commission for Collection of Water-tax	1,069	...	534
Translation of Mahratta Paimash Accounts	7	15	11
Stone-quarry Charges	21	29	25
Cost of Treasure Bags	998	663	831
Total ...	2,37,244	1,49,508	1,93,376

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Budget Estimate, 1900–1901.		Revised Estimate, 1899–1900.		Budget Estimate, 1899–1900.		Accounts, 1898–99.	
SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		15,61,310		15,34,411		15,20,727		14,58,164
Purchase of Furniture	9,500		15,700		16,350		8,039	
Purchase of Books	80		80		90		8	
Repairs to Furniture	1,500		1,500		1,500		1,366	
Repairs to Boats	...		...		...		...	
Liveries and Clothing of Servants	230		400		230		44	
Tour charges	29,000		26,000		28,350		29,161	
Hot and Cold Weather Charges	1,000		1,000		800		1,006	
Cleaning Charges	700		700		610		630	
Rents, Rates and Taxes	8,600		8,800		9,000		8,873	
Landing and Shipping Charges	20		20		...		19	
Office Expenses	(*a*)22,570		19,900		22,970		18,954	
Purchase of Periodicals	...		...		...		1	
Cost of Stationery	...		...		...		40	
Miscellaneous	1,800		1,800		...		1,410	
	75,000		78,600		76,900		69,491	
Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	*15,000*		*15,780*		*15,780*		*13,898*	
	60,000		63,120		63,120		55,593	
Add—One-fifth of Contingencies of Hill Tract Magistrates, etc.	340		600		460		521	
	60,340		63,720		63,580		56,114	
Telegram Charges	4,000		4,000		*4,000*		5,915	
Postage Charges (*c*)	1,03,800		1,03,800		96,000		1,09,465	
Petty Repairs to Buildings	(*b*)40,000		25,000		25,000		19,212	
		2,08,140		1,96,520		1,88,580		1,90,706
TOTAL		17,69,450		17,30,931		17,09,307		16,48,870

Numbers. 1899–1900.	Numbers. 1900–1901.	PLAGUE CHARGES. (*d*)						
1	1	Deputy Tahsildar (100)					1,200	
		Additional Establishment					3,000	
4	4	Clerks 3 (15), 1 (10)						
7	7	Servants 4 (7), 3 (6)				*660*		
		Additional Establishment				*552*		
						2,000		
							3,212	
		Miscellaneous					38	
		TOTAL					7,450	
		Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"					*1,490*	
							5,960	
		Postage Charges					*50*	
		TOTAL					6,010	
		Add—One-fifth of Plague Charges transferred from "19A.—Law and Justice—Courts of Law"					580	
							6,590	
		TOTAL SUB-DIVSL. ESTABTS.		17,69,450		17,30,931	17,15,897	16,48,870

	Actuals. 1897–98.	Actuals. 1898–99.	Average.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	
Purchase of furniture	7,893	8,039	7,966	
Purchase of books	9	8	8	
Repairs to furniture	1,482	1,366	1,424	
Repairs to boats	181	...	91	
Liveries and clothing of servants ...	370	44	207	
Tour charges	31,221	29,161	30,161	
Hot and cold weather charges ...	805	1,006	906	
Cleaning charges	502	630	566	
Rents, rates and taxes	8,463	8,873	8,668	
Landing and shipping charges ...	9	19	14	
Office expenses	24,824	18,954	21,889	(*a*) Provision has been made for binding field measurement books prepared by karnams in all the taluks of the North Arcot District.
Purchase of periodicals	1	1	1	
Cost of stationery	234	40	137	
Miscellaneous	2,159	1,410	1,784	
Total ...	78,153	69,491	73,822	
Telegram charges	8,685	5,915	7,300	*Service Postage.*—For the current and ensuing years the estimates have been fixed with reference to the actuals of the first four months of the current year, viz., Rs. 35,142.
Postage charges	1,08,966	1,09,465	1,09,215	
Petty repairs to buildings ...	21,573	19,212	20,392	(*b*) In G.O., No. 2172 W., dated 18th August 1899, it has been decided to transfer to the Revenue Department petty repairs to Civil buildings formerly executed by the Public Works Department; a lump addition of Rs. 20,000 has accordingly been made on this account.

(*c*) *Vide* G.O., No. 1334, Financial, dated 2nd December 1899.

(*d*) Estimates on account of Plague charges will be passed on receipt of the Collectors' estimates called for in paragraph 11 of G.O., No. 906, Financial, dated 17th August 1899.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Numbers. 1899-1900.	Numbers. 1900-1901.		Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
			AMINDIVI COIR ESTABLISHMENT.								
Establishment—	1	1	Manager (85)	1,020				1,020			
	2	2	Clerks (15)	360				360			
	13	13	Servants—Weigher (7); Peons 1 (9), 9 (8), 2 (6)							3,348	
	1	1	Clerk (15) (Temporary)	1,200				1,200			
			Famine Batta	180				180			
				...				...		9	
Allowances—			Travelling Allowance		2,760		(a)2,840		2,760		3,357
				350	350	350	350	350	350	328	328
Supplies and Services—			Coir Charges	25,890		25,910		29,990		20,745	
					25,890		25,910		29,990		20,745
			TOTAL AMINDIVI COIR ESTABT.		29,000		29,100		33,100		24,430
			PROVINCIAL.								
			LOCAL AND SPECIAL FUND AUDIT ESTABTS. IN COLLECTORS' OFFICES.								
Establishment—	63	63	District Audit Clerks 1 (75), 5 (70), 3 (65), 4 (60), 8 (55), 4 (30), 9 (25), 8 (20), 21 (15)	25,440				25,440			
	7	8	Attenders 2 (8), 6 (7)	696				600			
	1	1	Peon (6)	72				72			
	19	19	Taluk Clerks (15)	3,420				3,420		29,091	
			Personal Allowance 2 (5)	120				240			
			Local Allowance	180				180			
			Temporary Establishment	...				...		99	
										113	
				29,928				29,952			
			Deduct—Probable Savings	95				152			
				29,833				29,800		29,303	
Allowances—			Travelling Allowance	1,800				1,500		1,857	
Contingencies—			Purchase of Furniture	500				500		341	
			Purchase of Books	10				...		7	
			Repairs to Furniture	70				30		31	
			Tour Charges	160				160		135	
			Hot and Cold Weather Charges	80				80		64	
			Cleaning Charges	...				...		...	
			Rents, Rates and Taxes	5				...		4	
			Office Expenses	600				608		389	
			Miscellaneous	750				800		523	
			Telegram Charges	1				10		11	
			Postage Charges	415				420		315	
			Purchase of Periodicals	...				...		1	
			Cost of Stationery	...				...		1	
				2,600				2,603		1,822	
				34,233				33,908		32,982	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds"	...				308		...	
					34,233		33,900		33,600		32,982
Establishment—	40	40	Special Fund Audit Clerks—Clerks 1 (35), 6 (30), 9 (25), 5 (20), 10 (15)	9,900				9,900			
	147	147	Special Fund Audit Clerks in Taluk Offices—Clerks (15)	26,460				26,460		39,052	
			Local Allowance to one at Wynaad	90				90			
	21	21	Special Fund Audit Clerks in Deputy Tahsildars' Offices—Clerks (15)	3,780				3,780			
			Famine Batta	...				...		9	
				40,230				40,230			
			Deduct—Probable Savings	290				320			
				39,940				39,910		39,061	
			Carried over	39,940	34,233		33,900	39,910	33,600	39,061	32,982

EXPLANATORY REMARKS.

Actuals. 1896-97.	Actuals. 1897-98.	Actuals. 1898-99.	Average.
Rs.	Rs.	Rs.	Rs.
2,760	2,507	3,357	2,875
341	451	328	373
36,753	19,946	20,745	25,815
39,854	22,904	24,430	29,063

The average of the actuals of the past three years has been adopted for both the revised and budget estimates.

(a) Includes the pay of the temporary clerk on Rs. 12 per mensem sanctioned in G.O., Mis. No. 3285, dated 11th September 1899.

Establishment.—For details of establishment—*vide* Statement IV.

Actuals. 1897-98.	Actuals. 1898-99.	Average Cost.
Rs.	Rs.	Rs.
1,391	1,857	1,624
338	341	340
161	7	84
25	31	28
28	135	81
47	64	56
...	...	...
4	4	4
294	389	341
528	523	526
4	11	7
385	315	350
2	1	2
18	1	0
1,834	1,822	1,828

Travelling Allowance.—The estimate has been fixed with reference to the actuals of the first four months of the current year and of those of the last eight months of the previous year.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1900-1901	Numbers. 1901-1902	PROVINCIAL—contd.	Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
		LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*								
		Brought forward .	39,940	34,233		33,900	39,910	33,600	39,061	
										32,982
		Allowances— Travelling Allowance . . .	500				500		474	
		Supplies and Services— Rewards for Impounding Cattle .	...				300		470	
		Contingencies— Purchase of Furniture . .	1,200				1,120		603	
		Repairs to Furniture . . .							19	
		Purchase of Books . . .	12				11		32	
		Tour Charges	300				480		203	
		Hot and Cold Weather Charges .	100				100		52	
		Rents, Rates and Taxes . .	560				710		418	
		Office Expenses	425				1,097		175	
		Miscellaneous	100				330		332	
		Telegram Charges . . .	30				30		11	
		Postage Charges . . .	100				100		30	
		Cost of Stationery (*a*) . .	...				1,000		21	
			2,827				4,978		1,896	
			43,267				45,688		41,901	
		Deduct—Amount chargeable to "20. Police—Cattle Pounds."					8,888		(*b*)7,245	
		Net Land Revenue share . .		43,267		35,000		36,800		34,656
1		Municipal Establishment— (*c*) Clerk (20)	240		240				164	
		Travelling Allowance . .	10		10				8	
				250		250				172
		TOTAL LOCAL AND SPECIAL FUND AUDIT ESTABTS., ETC. . . .		77,750		69,150		70,400		67,810
		HOSPITAL CHARGES.								
Establishments— 2	2	Apothecaries 2 (100) . .	2,400				2,400			
		Charge Allowance 2 (50) . .	1,200				1,200			
8	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	3,720		7,430		3,720		5,705	
Allowances—		Charge Allowance 8 (10) . .	960				960			
		Local Allowance 2 (15), 4 (10) .	840				840			
		House-rent Allowance 4 (5) . .	240				240		76	
		Language Allowance 3 (2) . .	72				72		2	
		Travelling Allce. of Hospl. Asstts.	1,200		1,000		1,020		999	
Contingencies—		Medical Contingencies . .	600		570		570		643	
			11,232				11,022			
		Deduct—Probable Savings .	32				22			
			11,200		9,000		11,000		7,625	
		Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" .	2,240		1,800		2,200		1,525	
			8,960		7,200		8,800		6,100	
		Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" .	1,920		1,500		1,755		1,179	
		TOTAL HOSPITAL CHARGES.		10,880		8,700		10,555		7,279

EXPLANATORY REMARKS.

The total of the revised estimate for the current year represents the sum of the first three months of the current year (Rs. 8,754) and the actuals of the last nine months of the previous year (Rs. 26,202).

Actuals of 1897-98. Rs.	Actuals of 1898-99. Rs.
1,157	622
62	32
132	203
52	52
556	418
360	175
376	332
7	11
99	30
95	21
2,836	1,896

Contingencies.—The budget estimate has been based chiefly on the actuals of the past two years.

(*a*) Provision for this item will be made under 30—STATIONERY AND PRINTING—LOCAL.

(*b*) The charges shown in this column include those relating to 20—POLICE—Cattle Pounds and the total expenditure appertaining to this head has been deducted in lump so as to agree with the actuals adopted in the Accountant-General's accounts.

(*c*) G.O., No. 254, dated 18th March 1887.

Hospital Charges.—The revised estimate is based on Collectors' figures and the budget estimate is that fixed by the Surgeon-General with the Government of Madras.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE—Charges of District Administration—*contd.*

	Numbers 1899-1900	Numbers 1900-1901		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		EXPLANATORY REMARKS.
			PROVINCIAL—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			REGISTRATION OF RAIN GAUGES.									
Supplies and Services.			Cost of land	800								
			Petty works of construction and repair	1,123								
			Bottle gauges for villages	50								
			Purchase and repair of instruments	100								
					2,073							
Contingencies—			Tour charges	50								
			Office expenses									
			Deduct—One-fifth transferred to 19A. Law and Justice—Courts of Law, Criminal Courts	*10*								
					40							
					2,113							
			Deduct—for rounding		*13*							
					2,100							

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records and Agriculture.

	Numbers 1899-1900	Numbers 1900-1901	DETAILS.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		
			PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.									
			DISTRICT CHARGES.									
Establishment—	638	648	Revenue Inspectors 1 (60), 4 (50), 2 (45), 263 (40), 372 (35), 3 (30), 3 (25)	2,88,660				2,84,220		2,84,381		*Establishment.*—The revised and budget estimates under this head have been fixed at Rs. 2,83,450 and 2,85,100, respectively, with reference to the actuals of the first four months of the current year and those of the last eight months of the previous year. A provision of Rs. 900 and Rs. 2,550 under the budget and revised estimates, respectively, for the Irrigation Revenue Inspectors in the Gódávari district has been made under 3-A. Land Revenue Charges of District Administration—Temporary Establishment—*vide* item 45 of Statement V.
	7	11	Local Allowance 1 (30), 2 (25), 1 (20), 5 (10), 2 (5)	1,920				1,920		1,565		
				2,90,580				2,86,140		2,85,946		
			Deduct—Probable Savings	*5,480*				*7,140*				
					2,85,100		2,83,450		2,79,000		*2,85,946	
Allowances—			Travelling Allowances	18,000		18,000		18,000		17,140		* Includes the pay of the temporary Irrigation Revenue Inspectors in Gódávari.
			Conveyance Allowance	720		720		720		715		
					18,720		18,720		18,720		17,855	
Supplies and Services—			Replacing of Boundary Stones	580		580		580		350		
					580		580		580		350	
					3,04,400		3,02,750		2,98,300		3,04,151	
			Deduct—Probable Savings				*50*					
			TOTAL DISTRICT CHARGES		3,04,400		3,02,700		2,98,300		3,04,151	

STATE

Huzur Establishment—

Districts.	I.—Vernacular correspondence section.													
	Sheristadars.			Clerks.									Total.	
	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 70.	Rs. 60.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.		Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12		13	14
														Rs.
Ganjám	...	1	...	1	1	...	1	2	2	...	3		11	520
Vizagapatam ...	...	1	...	1	1	...	1	2	1	...	3		10	495
Gódávari ...	1	...	...	1	1	...	1	2	2	1	4		13	580
Kistna	1	...	...	1	1	...	1	2	2	1	4		13	580
Nellore	1	...	...	1	1	...	1	2	2	1	4		13	580
Cuddapah ...	...	1	...	1	1	...	1	2	2	2	4		14	575
Anantapur ...	...	1	...	1	1	...	1	2	2	1	4		13	555
Bellary	...	1	...	1	1	...	1	2	2	1	4		13	555
Kurnool	...	1	...	1	1	...	1	2	2	1	4		13	555
Madras	...	1	...	...	...	...	...	...	...	...	...		1	200
Chingleput ...	...	1	...	1	1	...	1	2	2	1	4		13	555
North Arcot ...	1	...	...	1	1	...	1	2	2	1	4		13	580
South Arcot ...	1	...	...	1	1	...	1	2	2	1	4		13	580
Tanjore	1	...	...	1	1	...	1	2	2	1	4		13	580
Trichinopoly ...	1	...	...	1	1	...	1	2	2	1	4		13	580
Madura	...	1	...	1	1	...	1	2	2	1	4		13	555
Tinnevelly ...	1	...	...	1	1	...	1	2	2	1	4		13	580
Coimbatore ...	1	...	...	1	1	...	1	2	2	1	4		13	580
Nilgiris	...	...	1	...	...	1	...	...	1	...	...		3	240
Salem	1	...	...	1	1	...	1	2	2	1	4		13	580
South Canara ...	...	1	...	1	1	...	1	2	2	1	4		13	555
Malabar	1	...	...	1	1	...	1	2	2	1	4		13	580
Total ...	11	10	1	20	20	1	20	40	40	19	78		260	11,740

MENT I.

Collector's Office.

II.—English correspondence section.													
Clerks.												Total.	
Rs. 150.	Rs. 80.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.		Number.	Cost.
15	16	17	18	19	20	21	22	23	24	25		26	27
													Rs.
										1		9	470
1	...	1	...	2	1	1	1	1	...		1	9	445
								2	...				
1	...	1	...	1	1	1	1			1	2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
...	...	...	1	1	...	...	1	3	...	...		6	215
...	...	...	1	1	...	...	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		* 1	9	440
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
...	1	...	1	1	...	2	...	1	1	...		7	305
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
1	...	1	...	1	1	1	1	1	1		2	10	455
20	1	20	2	23	20	22	21	25	19	37	210	9,610	

* Excludes one clerk on Rs. 15, whose appointment was abolished under G.O., Mis. No. 4371, Revenue, dated 8th November 1898.

STATE

MENT I—*contd.*

Huzur Establishment—

Collector's Office—*contd.*

Districts.	III.—Record section.						IV.—English Account section.											
	Clerks.				Total.		Accountants.										Total.	
	Rs.60.	Rs.45.	Rs.25.	Rs.15.	Number.	Cost.	Rs.85.	Rs.80.	Rs.50.	Rs.45.	Rs.40.	Rs.35.	Rs.30.	Rs.25.	Rs.20.	Rs.15.	Number.	Cost.
	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
						Rs.												Rs.
Ganjám ...	1	...	1	3	5	130	1	...	...	1	...	1	1	...	3	5	12	330
Vizagapatam.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	6	14	370
Gódávari ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Kistna ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Nellore ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Cuddapah ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Anantapur ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Bellary ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Kurnool ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
North Arcot.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
South Arcot.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Tanjore ...	1	...	1	3	5	130	1	...	...	1	...	1	1	2	3	4	13	365
Trichinopoly.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	4	11	320
Madura ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Tinnevelly ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Coimbatore...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Nilgiris ...	...	1	...	...	1	45	...	1	1	...	1	...	1	1	1	...	6	245
Salem ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
South Canara	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Malabar ...	1	...	1	3	5	130	1	...	...	1	...	1	1	2	3	4	13	365
Total ...	20	1	20	60	101	2,645	20	1	1	20	1	20	21	22	52	75	233	6,815

V.—Vernacular Account section.						VI.—Treasury and Stamp section.									
Accountants.				Total.		Cash-keepers.			Shroffs.				Accountants.		
Rs.45.	Rs.35.	Rs.20.	Rs.15.	Number.	Cost.	Rs. 125.	Rs. 100.	Rs. 70.	Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
					Rs.										
1	1	1	2	5	130	...	...	1	...	...	1	...	1	2	...
1	1	1	1	4	115	1	...	...	1	1	...	* 3	1	1	1
1	1	1	3	6	145	...	...	1	...	...	1	...	1	1	...
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	1	1	1	1	1
1	1	1	3	6	145	...	...	1	...	...	...	...	1	1	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	115	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	3	2	7	170	1	...	...	1	1	...	3	1	1	1
1	1	1	1	4	115	1	...	...	1	1	1	3	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	1	4	115	...	...	1	...	...	...	...	1	1	...
1	1	1	4	7	160	...	1	...	...	...	...	...	1	1	...
20	20	22	53	115	2,885	15	1	5	15	15	4	25	20	21	15

* Includes one shroff on Rs. 15 sanctioned in G.O., R. No. 896, Financial, dated 11th July 1899.

STATE MENT I—*contd.*

Huzur Establishment—

Collector's Office—*contd.*

Districts.	VI.—Treasury and Stamp section—*cont.*					VII.—Office servants.														Total, Collector's office.	
	Golliahs.			Total.		Attenders.					Muchis.			Duffadars.	Peons.			Masalchis.		Sweeper.	Gardener.	Scavengers.			Total.			
	Rs. 10.	Rs. 8.	Rs. 7.	Number.	Cost.	Rs. 14.	Rs. 12.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.	Rs. 12.	Rs. 10	Rs. 14.	Rs. 11	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 6.	Rs. 6.	Rs. 9.	Rs. 7.	Rs. 5.	Rs. 3½.	Number.	Cost.	Number.	Cost.
	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90
					Rs.																					Rs.		Rs.
Ganjám	...	2	1	8	178	...	...	3	6	8	1	1	1	1	...	...	10	5	...	2	2	...	...	...	...	40	324	90	2,082
Vizagapatam ...	1	1	2	13	337	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,227
Gódávari	...	2	...	6	151	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	94	2,136
Kistna	1	1	2	12	322	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
Nellore	1	1	2	12	322	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
Cuddapah	1	1	2	12	327	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,272
Anantapur ..	1	1	2	11	307	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	98	2,237
Bellary	...	2	...	5	131	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	1	...	43	340	98	2,237
Kurnool	1	1	2	11	307	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	91	2,056
Madras	...	...	...	...	...	...	1	...	...	...	...	...	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,232
Chingleput ...	1	1	2	11	307	...	...	2	6	8	1	1	1	...	...	...	4	2	...	...	1	...	..	...	...	9	74	16	489
North Arcot ...	1	1	2	11	307	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,267
South Arcot ..	1	1	2	12	322	..	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
Tanjore	1	1	2	13	337	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
Trichinopoly ...	1	1	2	14	357	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	103	2,372
Madura	1	1	2	11	307	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,292
Tinnevelly ...	1	1	2	12	322	...	...	2	6	8	1	1	1	1	...	..	10	8	...	2	2	...	...	...	1	43	338½	100	2,270½
Coimbatore ...	1	1	2	11	307	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,292
Nilgiris	...	...	...	1	70	1	1	1	...	...	1	...	...	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
Salem	1	1	2	11	307	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
South Canara ...	...	2	...	5	131	...	...	2	6	8	1	1	1	1	...	...	10	8	...	2	2	...	...	...	...	42	335	89	2,026
Malabar	...	3	...	6	169	...	...	2	6	8	1	1	1	1	6	6	...	...	1	...	...	1	1	...	...	20	214	38	1,119 A
														1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
														1	...	...	10	8	...	2	2	...	...	...	...	42	335	89	2,026
														1	...	...	10	8	...	2	2	...	...	...	...	42	335	96	2,194
Total ...	15	26	31	208	5,625	1	2	42	120	160	21	20	21	21	6	6	204	159	1	40	41	1	1	1	1	869	6,985½	1,996	46,255½

A. Excludes Local allowance of Rs. 211 sanctioned in G.O., R. No. 985, Financial, dated 12th September 1898, and Mis. No. 2213, Revenue, dated 22nd June 1899.

Clerks—1 (25), 2 (20), 4 (15), 6 (10), 5 (5).

Servants—1 (1).

NOTE.—The grant of local allowance to inferior servants sanctioned in G.O., R. No. 307, Financial, dated 7th March 1899, has not been given effect to as the present incumbents still continue in office.

STATEMENT I—*contd.*

Huzur Establishment—Sub-Collector's Office.

Districts.	Clerks.						Attender.	Muchi.	Duffadar.	Peons.	Masalchi.	Sweeper.	Total.	
	Rs.85.	Rs.50.	Rs.40.	Rs.25.	Rs.20.	Rs.15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
	91	92	93	94	95	96	97	98	99	100	101	102	103	104
														RS.
Ganjám	1	1	1	1	2	1	1	1	1	3	1	1	15	316
Vizagapatam ...	1	1	1	1	1	1	1	1	1	6	1	1	17	317
Gódávari ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Kistna	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Nellore	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Cuddapah ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
North Arcot ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
South Arcot ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Tanjore	*1	1	1	1	2	1	1	1	1	6	1	1	18	337
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Tinnevelly ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Coimbatore ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	1	1	1	1	2	1	1	1	1	6	1	1	18	337
South Canara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Total ...	15	15	15	15	29	15	15	15	15	87	15	15	266	5,014

* Excludes personal allowance of Rs. 65.

STATEMENT I—*contd.*

Huzur Establishment—Head and Special Assistant Collectors' Offices.

Clerks.							Attender.	Muchi.		Peons.			Masalchi.
Rs. 70.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 12.	Rs. 10.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.
105	106	107	108	109	110	111	112	113	114	115	116	117	118
1	1	...	...	...	1	1	1	...	1	...	...	2	1
2	2	2	...	...	2	2	2	...	2	...	2	8	2
2	1	2	...	1	2	2	1	1	1	1	2	7	2
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	...	...	1	...	1	...	...	..	...	...	2	2	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	...	1	...	1	...	1	4	1
2	2	2	...	...	2	2	2	...	2	...	2	8	2
22	20	20	1	1	22	20	20	1	20	1	22	83	22

STATE MENT I—*cont.*

Head and Special Assistant Collectors' *Offices—contd.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Sweeper.	Scavenger.	Total.		Clerks.							Attender.		Peons.			Masalchis.		Lascars.	Sweeper.	Total.		Total Huzur establishment.	
	Rs. 6.	Rs. 5.	Number.	Cost.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 10	Rs. 8.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	Rs. 5.	Rs. 7.	Rs. 6.	Number.	Cost.	Number.	Cost.
	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142
				Rs.																		Rs.		Rs.
Ganjám	...	...	9	188	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	132	2,846
Vizagapatam	...	...	26	490	...	...	1	...	...	1	2	...	1	...	3	...	1	...	...	...	9	130	149	3,164
Gódávari	...	...	25	467	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	155	3,200
Kistna	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	149	3,149
Nellore	1	...	14	251	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	150	3,155
Cuddapah	...	...	...	...	...	...	3	...	...	3	7	...	3	...	9	...	3	...	...	...	28	405	145	3,014
Anantapur	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	129	2,742
Bellary	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	122	2,561
Kurnool	...	...	13	245	...	...	3	...	...	3	6	...	3	...	9	...	3	...	...	...	27	390	137	2,867
Madras	...	...	...	...	1	1	...	2	2	2	3	1	1	2	7	...	...	...	3	1	26	415	42	904
Chingleput	...	...	...	...	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	135	2,864
North Arcot	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	146	3,099
South Arcot	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	149	3,149
Tanjore	...	...	13	245	...	...	3	...	...	3	6	...	3	...	9	2	3	...	...	...	29	402	163	3,358
Trichinopoly	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	130	2,797
Madura	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	149	3,124½
Tinnevelly	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	148	3,134
Coimbatore	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	146	3,099
Nilgiris	1	1	9	* 161	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47	1,280
Salem	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	146	3,099
South Canara	...	...	12	230	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	119	2,516
Malabar	...	1	26	490	...	1	2	1	...	5	5	...	3	...	12	...	2	1	...	...	* 32	470	172	3,491
Total ...	1	1	277	5,217	1	2	42	3	2	47	89	1	44	2	139	2	42	1	3	1	421	6,112	2,960	62,598½

* Excludes local allowance of Rs. 80½ for Wynaad, viz.— Clerks (35), (15), (10). Servants 2 (4), 2 (3½), (3), (2½).

* Excludes local allowance of Rs. 77½ for Wynaad, viz.— Clerks (25), (15), 2 (10). Servants (4), 3 (3½), (3).

STATE

SUB-DIVISIONAL

Tahsildars

Districts.	Tahsildars.					Talak Sheristadars.	Head Accountants.		Revenue Inspectors.				
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175	Rs. 150.	Rs. 60.	Rs. 60.	Rs. 50.	Rs.60.	Rs.50.	Rs. 45.	Rs. 40.	Rs. 35.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjám ...	...	1	...	1	1	...	...	3	...	...	...	8	6
Vizagapatam...	...	...	1	1	1	1	...	2	...	...	* 1	3	7
Gódávari ...	1	1	2	4	2	1	...	9	...	...	...	17	26
Kistna ...	1	2	3	3	3	4	...	8	...	...	...	16	32
Nellore ...	1	1	1	3	3	4	...	5	...	...	...	12	20
Cuddapah ...	...	1	3	4	3	3	...	8	...	...	...	18	23
Anantapur ...	...	...	2	3	3	4	...	4	...	...	...	8	18
Bellary ...	...	1	2	2	3	4	...	4	...	...	...	12	16
Kurnool ...	...	1	2	2	3	6	...	2	...	...	...	14	16
Madras ...	...	...	1	...	...	...	1	...	...	...	1	1	1
Chingleput ...	...	1	1	2	2	...	...	6	...	...	...	10	12
North Arcot ...	1	2	1	2	3	1	...	8	...	...	...	16	22
South Arcot ...	1	2	3	1	1	...	...	8	...	...	...	17	24
Tanjore ...	2	2	3	1	1	...	...	9	...	...	...	16	21
Trichinopoly ...	1	1	1	1	1	...	...	5	...	...	...	11	13
Madura ...	...	1	2	1	2	...	...	6	...	...	...	13	15
Tinnevelly ...	1	2	2	2	2	1	...	8	...	...	...	15	21
Coimbatore ...	1	1	3	3	2	2	...	8	...	...	...	15	23
The Nilgiris ...	...	...	...	..	...	...	...	...	...	...	...	...	...
Salem ...	1	2	2	2	2	5	...	4	...	...	...	15	20
South Canara...	...	1	2	1	1	...	...	5	...	...	...	6	10
Malabar ...	1	1	3	3	1	1	...	8	1	1	...	14	18
Total ...	12	24	40	42	40	37	1	120	1	1	2	257	364

Note.—The scale of pay adopted is that given in the proposition statement sanctioned in G.O., No. 374, Revenue, dated 14th June 1899.

* One Revenue Inspector on Rs. 35 to 50 sanctioned in G.O., Mis. No. 1913, Revenue, dated 18th May 1896, will draw Rs. 45 on 1st April 1900.

MENT II.

Establishments.

establishments.

Clerks.									Shroffs.			
Rs. 35.	Rs. 30.	Rs. 25.	Rs. 24.	Rs. 22.	Rs. 20.	Rs. 18.	Rs. 17½.	Rs. 15.	Rs. 26.	Rs. 20.	Rs. 15.	Rs. 10.
15	16	17	18	19	20	21	22	23	24	25	26	27
...	3	4	...	...	6	...	6	9	...	...	3	2
...	3	3	...	...	5	...	6	6	...	...	1	2
...	10	11	...	...	19	...	19	25	...	...	10	5
...	12	15	...	...	24	...	24	33	...	...	12	5
...	9	10	..	...	18	...	18	21	...	...	9	4
...	11	12	...	...	22	...	22	28	...	...	11	1
...	8	8	...	...	15	...	16	17	...	...	8	...
...	8	8	...	...	16	...	16	22	...	...	8	1
...	8	9	...	...	16	...	16	23	...	...	8	...
1	2	1	* 5	* 5	4	* 5	1	2	1	...	...	...
...	6	6	...	...	12	...	12	16	...	...	6	2
...	9	10	...	...	16	...	18	24	...	...	9	5
...	8	9	...	...	16	...	16	23	...	...	8	5
...	9	11	...	...	18	...	18	26	...	...	9	10
...	5	6	...	...	10	...	10	14	...	...	5	2
...	6	6	...	...	12	...	12	15	...	...	6	2
...	9	11	...	...	18	...	18	23	...	...	9	5
...	10	11	...	...	20	...	20	27	...	...	10	5
...	...	...	...	...	...	...	...	...	...	...	...	...
...	9	12	...	...	18	...	18	25	...	...	9	3
...	5	5	...	...	10	...	10	14	...	...	4	4
...	9	11	...	...	18	...	18	24	...	1	9	6
1	159	179	5	5	313	5	314	417	1	1	154	69

* Kanakapillais.

STATE

Sub-Divisional

Tahsildars and their

Districts.	Gollah.	Dufterbunds.				Muchis.	Duffadars.	
	Rs. 10.	Rs. 10.	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 10.	Rs. 9.
	28	29	30	31	32	33	34	35
Ganjám	...	...	...	...	3	3	...	3
Vizagapatam	...	...	...	...	3	3	...	3
Gódávari	...	...	...	1	9	10	...	10
Kistna	...	...	...	...	12	12	...	12
Nellore	...	...	...	...	9	9	...	9
Cuddapah	...	...	...	...	11	11	...	11
Anantapur	...	1	...	...	7	8	...	8
Bellary	...	...	...	...	8	8	...	8
Kurnool	...	...	...	...	8	8	...	8
Madras	1	...	15	...	1	...	1	...
Chingleput	...	...	...	...	6	6	...	6
North Arcot	...	...	...	...	9	9	...	9
South Arcot	...	...	...	...	8	8	...	8
Tanjore	...	...	...	...	9	9	...	9
Trichinopoly	...	...	...	...	5	5	...	5
Madura	...	...	...	...	6	6	...	6
Tinnevelly	...	...	...	...	9	9	...	9
Coimbatore	...	...	...	...	10	10	...	10
The Nilgiris	...	...	...	...	...	...	...	...
Salem	...	...	...	...	9	9	...	9
South Canara	...	...	...	...	5	5	...	5
Malabar	...	...	...	...	9	9	...	9
Total ...	1	1	15	1	156	157	1	157

MENT II—*cont.*

Establishments—*cont.*

and their establishments—*cont.*

Peons.				Masalchi.	Sweeper.	Scavengers.			Total.	
Rs. 8.	Rs. 7.	Rs. 6.	Rs. 5.	Rs. 5.	Rs. 5.	Rs. 6.	Rs. 5.	Rs. 2½.	Number.	Cost.
36	37	38	39	40	41	42	43	44	45	46
										Rs.
9	15	39	...	3	3	...	...	...	131	* 2,355
9	15	24	3	3	3	...	...	...	109	(*a*) 2,025
30	50	122	...	10	10	...	...	...	414	(*b*) 7,490½
36	60	157	...	12	12	...	...	...	510	(*c*) 9,081
27	45	112	...	9	9	...	...	...	368	* 6,505
33	55	135	...	11	11	...	...	2	450	7,957
24	40	98	...	8	8	...	...	...	316	5,487
24	40	100	...	8	8	...	...	...	327	5,741
24	40	106	...	8	8	...	...	...	336	5,907
...	16	..	...	...	...	...	...	...	66	(*i*) 1,241½
18	30	73	...	6	6	...	...	...	245	4,315
27	45	112	...	9	9	...	...	...	376	* 6,770
24	40	105	...	8	8	...	...	...	351	(*d*) 6,491
27	45	112	...	9	9	1	1	...	387	* 7,056
15	25	64	...	5	5	...	...	...	215	3,969
18	30	80	...	6	6	..	...	...	257	4,592
27	45	112	...	9	9	...	...	...	376	(*e*) 6,795
30	50	124	...	10	10	...	...	...	415	(*f*) 7,419
...	...	...	...	..	...	...	...	...	...	...
27	45	117	...	9	9	...	...	...	381	6,865
15	25	60	...	5	5	...	...	...	203	(*g*) 3,570
27	45	110	...	9	9	...	...	...	375	(*h*) 6,793
471	801	1,962	3	157	157	1	1	2	6,608	1,18,425

(*a*) Excludes establishment to supervise the recently-resumed muttahs in the Golgonda Hills—G.O., No. 1913, Revenue, dated 18th May 1895, and R. No. 379, Financial, dated 24th March 1897—

	Rs.		Rs.
2 Munsifs on Rs. 7 each	14	1 Pettandar	1½
1 Munsif	6	1 Bariki	1
1 Munsif	2	—	—
2 Peons on Rs. 5 each	10	Total ..	39½
1 Karnam	6	—	

(*b*) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Yernagudem, and includes 3 Revenue Inspectors on Rs. 40 each, 6 on Rs. 35 each and 9 peons on Rs. 6 each sanctioned in Government Order, No. 509, Revenue, dated 1st August 1899.

(*c*) Excludes village establishments in—

	No.	Cost
		Rs.
Gudur zamindari	310	1,476
Kruttivennu estate	8	44
Total ..	318	1,520

G.O., Mis. No. 2948, Revenue, dated 5th June 1895.

(*d*) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Kallakurichi.

(*e*) Do. do. 10 do. do. Ottappidaram.

(*f*) Excludes local allowance of Rs. 80 as shown below :—

	Rs.		
1 Tahsildar	50	3 Revenue Inspectors	Rs. 10 each.

(*g*) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Coonlapoor.

(*h*) Excludes local allowance of Rs. 350 as shown below and the personal allowance of Rs. 5 to the shroff, Chirakkal taluk :—

	Rs.		Rs.
1 Tahsildar	50	10 Clerks (16), 2 (12½), 2 (10), 2 (8¾), 3 (7½) ..	190
1 Shoristadar	30	1 Shroff	10
3 Revenue Inspectors (30), (26), (20)	75	26 Servants (4½), 3 (4), 7 (3¾), 13 (3), 2 (2½) ..	85

(*i*) The scale of establishment was raised at an increased cost of Rs. 57½ per mensem—G.O., R. No. 972, Financial, dated 6th July 1899.

* Variations are due to regrading of *taluks* in Ganjám (+ Rs. 25), Nellore (+ Rs. 25), North Arcot (+ Rs. 25) and Tanjore — Rs. 75).

STATE

Sub-Divisional

Section II.—Deputy

Districts.	Deputy Tahsildars.			Sheristadar.	Revenue Inspectors.				
	Rs. 150.	Rs. 120.	Rs. 100.	Rs. 50.	Rs. 50.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
1	2	3	4	5	6	7	8	9	10
Ganjám	...	7	3	...	...	...	2	...	...
Vizagapatam ...	...	7	4	...	...	...	3	3	3
Gódávari	...	6	7	...	...	3	2	...	...
Kistna	...	1	7	...	...	...	...	...	...
Nellore	...	4	3	...	...	...	...	...	...
Cuddapah	...	...	4	...	...	...	...	...	...
Anantapur ...	...	...	2	...	...	...	...	...	...
Bellary	...	1	2	...	...	...	...	...	...
Kurnool	..	...	5	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...
Chingleput ...	...	...	4	...	...	...	...	...	...
North Arcot ...	...	8	2	...	...	...	...	...	...
South Arcot ...	...	...	9	...	...	...	...	...	...
Tanjore	...	2	8	...	...	...	...	...	...
Trichinopoly ...	...	2	3	...	...	...	...	...	...
Madura	...	9	4	...	...	1	1	...	...
Tinnevelly ...	...	1	6	...	...	...	...	...	...
Coimbatore ...	...	...	6	...	...	...	...	...	...
Nilgiris	...	...	3	1	3	2	...	...	...
Salem	1	1	8	...	...	...	...	...	...
South Canara ...	..	...	5	...	...	...	...	...	...
Malabar	...	3	11	...	...	...	...	...	...
Total ...	1	52	106	1	3	6	8	3	3

NOTE.—The scale of pay adopted is that given in the proposition statement sanctioned in G.O., No. 374, Revenue, dated 14th June 1899.

MENT II—*cont.*

Establishments—*cont.*

Tahsildars' establishments.

Sub Treasurer.	Clerks.					Accountant	Shroffs.			Golla	Dufterbands.	Duffadar.	
Rs. 30.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 17½.	Rs. 15.	Rs. 35.	Rs. 15.	Rs. 12½.	Rs. 10.	Rs. 7.	Rs. 7.	Rs. 8.	Rs. 7.
11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	1	...	10	...	15	...	2	1	2	...	10	...	...
...	...	...	11	...	11	...	...	...	9	...	11	...	...
...	...	...	13	...	15	...	...	...	3	...	12	1	...
...	...	...	8	...	9	...	...	...	1	...	8	...	...
...	...	...	7	...	7	...	...	...	...	...	7	...	...
...	...	...	3	...	4	...	...	...	...	...	4	...	...
...	...	...	2	...	2	...	...	...	...	...	2	...	...
...	...	...	3	...	3	...	...	...	...	...	3	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	4	...	5	...	...	...	...	...	4	...	...
...	...	...	10	...	11	...	...	...	3	...	10	...	...
...	...	...	9	...	10	...	...	...	...	...	9	...	...
...	...	...	9	...	10	...	...	...	1	...	10	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
...	...	...	13	1	22	1	1	...	...	1	12	...	...
...	1	...	7	...	8	...	...	...	...	...	7	...	...
...	...	...	6	...	6	...	...	...	...	...	6	...	...
...	3	* 2	4	2	3	...	1	...	...	...	2	...	...
...	...	...	9	...	11	...	...	† 1	...	...	10	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
1	...	...	12	...	12	...	1	...	...	...	11	...	1
2	5	2	155	3	179	1	5	2	19	1	153	1	1

* One Accountant.
† On Rs. 2.

STATEMENT II—*cont.*

Sub-Divisional Establishments—*cont.*

Districts.	Section II.—Deputy Tahsildars' establishments—*cont.*									
	Peons.					Masalchis.		Total.		
	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 3.	Rs. 7.	Rs. 5.	Rs. 2.	Number.	Cost.
	25	26	27	28	29	30	31	32	33	34
										Rs.
Ganjám	...	...	11	15	...	...	10	...	90	(a) 2,044½
Vizagapatam	...	...	11	30	...	...	11	...	114	2,374
Gódávari	...	...	11	25	...	...	13	...	111	(b) 2,509
Kistna	...	...	8	9	...	...	8	...	59	1,331
Nellore	...	...	7	7	...	...	7	...	49	1,200
Cuddapah	...	...	4	4	...	...	4	...	27	620
Anantapur	...	...	2	2	...	...	2	...	14	320
Bellary	...	...	3	3	...	...	3	...	21	500
Kurnool	...	...	5	5	...	...	5	...	35	800
Madras	...	...	...	...	...	...	...	...	...	...
Chingleput	...	...	4	5	...	...	4	...	30	661
North Arcot	...	...	10	10	...	...	10	...	74	1,805
South Arcot	...	...	9	10	...	...	9	...	65	1,461
Tanjore	...	...	10	10	...	...	10	...	70	1,630
Trichinopoly	...	...	5	5	...	...	4	...	34	835
Madura	...	...	13	16	1	...	14	...	110	(c) 2,563½
Tinnevelly	...	...	7	9	...	...	7	...	53	(d) 1,197
Coimbatore	...	...	6	6	...	...	6	...	42	960
Nilgiris	2	4	1	5	...	2	1	...	41	(e) 1,012
Salem	...	...	11	9	...	...	10	...	71	(f) 1,681
South Canara	...	...	5	5	...	...	4	...	34	795
Malabar	...	...	13	18	...	...	11	1	95	(g) 2,265
Total ...	2	4	156	208	1	2	153	1	1,239	28,564

(a) Excludes local allowance of Rs. 15 to the Deputy Tahsildar, Aska, and includes one Revenue Inspector on Rs. 35, one Sub-Treasurer on Rs. 30 and four peons on Rs. 6 each—*vide* G.O., R. No. 773, Financial, dated 13th July 1898, R. No. 928, Financial, dated 18th July 1899, and R. No. 1033, dated 8th August 1899.

(b) Excludes local allowance of Rs. 164 * to the employés of the Deputy Tahsildars' offices of Polavaram, Yellavaram and Chódavarama and seven lands costing Rs. 65 per mensem debitable to Law and Justice. The local allowance of the Deputy Tahsildar, Yellavaram, was raised from Rs. 5 to Rs. 25 by reducing the pay of the Deputy Tahsildar, Prattipadu, from Rs. 120 to 100—*vide* G.O., R. No. 1202, Financial, dated 16th November 1898.

	Rs.
	85
	50
* Deputy Tahsildar 2 (30), (25)	29
Clerks 3 (10), 4 (5)	
Servants 10 (2), 9 (1)	
Total ..	164

(c) Excludes local allowance of Rs. 62, viz., Deputy Tahsildar (Rs. 30), clerks 4 (5) and servants 6 (2).

(d) Includes Rs. 20 in the pay of the Deputy Tahsildar, Tuticorin, and one clerk on Rs. 30, one on Rs. 15 and two peons on Rs. 6 each sanctioned in G.O., No. 697, Financial, dated 15th June 1899.

(e) Excludes local allowance of Rs. 315½ as shown below :—

	Rs.
	100
	55
Deputy Tahsildars 1 (50), 2 (25)	25
Revenue Inspectors 1 (25) 2 (10), 2 (5)	110
Sheristadar 1 (25)	25½
Clerks 1 (15), 1 (12½), 3 (10), 1 (7½), 9 (5)	
Servants 2 (3½), 4 (3), 1 (2½), 2 (2)	
Total ..	316½

(f) Excludes local allowance of Rs. 13 : clerks 2 (5) and servants (3).

(g) Excludes local allowance of Rs. 111 to the Deputy Tahsildar's office, Vayittiri—

	Rs.
	50
	42½
Deputy Tahsildar 1 (50)	18½
Clerks 2 (10), 1 (15), 1 (7½)	
Servants 2 (3½), 3 (3), 1 (2½)	
Total ..	111

STATEMENT III.

STATIONARY Sub-Magistrates' Establishments.

Districts.	Stationary Sub-Magistrates.		Clerks.		Attendors.	Peons.	Masalchi.	Total.	
	Rs. 120.	Rs. 100.	Rs. 20.	Rs. 15.	Rs. 7.	Rs. 6.	Rs. 5.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10
									Rs.
Ganjám	3	...	3	3	3	6	...	18	522
Vizagapatam ...	2	...	2	2	2	4	...	12	348
Gódávari	4	5	9	9	9	18	...	54	1,466
Kistna	...	8	8	8	8	16	* 1	49	1,237
Nellore	1	4	5	5	5	10	...	30	790
Cuddapah	...	8	8	8	8	16	...	48	1,232
Anantapur	...	4	4	4	4	8	...	24	616
Bellary	...	4	4	4	4	8	...	24	616
Kurnool	...	2	2	2	2	4	...	12	308
Chingleput ...	4	2	6	6	6	12	...	36	1,004
North Arcot ...	...	8	8	8	8	16	1	49	1,237
South Arcot ...	3	5	8	8	8	16	...	48	1,292
Tanjore	6	3	9	9	9	18	...	54	1,506
Trichinopoly ...	2	3	5	5	5	10	...	30	810
Madura	4	2	6	6	6	12	...	36	1,004
Tinnevelly	...	8	8	8	8	16	...	48	1,232
Coimbatore ...	1	7	8	8	8	16	...	48	1,252
Nilgiris	...	1	1	...	...	2	...	4	† 132
Salem	...	4	4	4	4	8	...	24	616
South Canara ...	...	5	5	5	5	10	...	30	770
Malabar	4	4	8	8	8	16	...	48	1,312
Total ...	34	87	121	120	120	242	2	726	19,302

* Sanctioned in G.O., R. No. 90, Financial, dated 26th January 1899, for the Stationary Sub-Magistrate's office, Bezwada.

† Sanctioned in G.Os., R. No. 391, Financial, dated 24th March 1899, and R. No. 1144, Financial, dated 30th August 1899, and excludes local allowance of Rs. 34—Sub-Magistrate (25), clerk (5) and peons 2 (2).

STATEMENT IV.

STATEMENT IV.

Local and Special Fund Establishments in Collectors' Offices.

Districts.	Local Fund establishments.												
	Clerks.								Attenders.	Total.		Taluk Local Fund Clerks.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 16.	Rs. 7.	Number.	Cost.	No.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
											Rs.		Rs.
Ganjám ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Vizagapatam ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Gódávari ...	1	...	...	...	1	...	1	1	...	4	135	12	180
Kistna ...	1	...	...	...	1	...	...	2	1	5	137	...	...
Nellore ...	...	...	1	...	...	1	...	1	1	4	107	...	...
Cuddapah ...	...	...	...	† 1	...	...	1	1	1	4	97	...	...
Anantapur ...	...	...	...	† 1	...	...	...	1	...	2	70	...	...
Bellary ...	...	...	...	1	...	...	1	1	1	4	97	...	...
Kurnool ...	...	...	...	1	...	...	...	1	...	2	70	...	...
Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput ...	...	...	...	1	...	...	1	1	...	3	90	...	...
North Arcot ...	...	1	...	...	...	1	...	1	1	4	112	...	...
South Arcot ...	...	1	...	...	...	1	...	1	‖ 1	4	113	...	...
Tanjore ...	* 1	...	...	...	1	...	...	1	‡ 1	4	128	2	30
Trichinopoly ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Madura ...	1	...	...	...	...	1	1	1	...	4	130	...	...
Tinnevelly ...	...	1	...	...	...	1	...	1	...	3	105	5	75
Coimbatore ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Nilgiris ...	1	...	...	...	...	...	...	...	...	1	70	...	...
Salem	...	...	1	...	...	2	...	1	1	5	132	...	...
South Canara...	...	...	...	1	...	...	1	1	...	3	90	...	...
Malabar ...	1	...	...	...	1	...	...	1	§ 1	4	121	...	...
Total ...	6	3	4	8	4	9	8	21	9	72	2,184	19	285

Special Fund establishments, Collector's office.						Special Fund establishments.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
15	16	17	18	19	20	21	22	23	24
					Rs.				
		1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
...	...		1	2	45	10	150	4	60
1	...	...	1	3	75	12	180	1	15
* 1	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	1	...	1	2	40	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	1	...	1	2	40	6	90	...	...
...	1	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	9	135	...	...
1	...	...	1	2	45	9	135	...	...
1	...	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
...	1	...	1	2	40	9	135	...	...
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
...	...	...	...	...	...	...	...	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	1	15	...	...
7	9	5	19	40	825	147	2,205	21	315

* On Rs. 75.
† Excludes personal allowance of Rs. 5.
‡ On Rs. 6.
§ One peon on Rs. 6.
‖ On Rs. 8 sanctioned in G.O., Mis. No. 981 L., dated 5th May 1899.
* On Rs 35.

STATEMENT V.

TEMPORARY Establishments.

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
General Establishments.	rs.	rs.	rs.	rs.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	2,000	2,000	3,000	733	This is a fluctuating item. The estimates have been fixed with reference to the actuals of the first four months of the current year which have amounted to Rs. 612.
Ganjám.					
2. Pobdars to accompany remittances ..	..	..	50	..	The provision is unnecessary.
3. One clerk on Rs. 20 for twelve months in the Collector's office for checking the accounts of rent value of zamindaries furnished under section 65 of the Local Boards Act V of 1884.	240	..	..	..	The Collector's estimate of Rs. 240 for the ensuing year will be retained pending *formal application* to Government.
4. Establishment for disposing of waste tankhed lands commanded by the Rushikulya canal— rs. One clerk .. .. .. 25 Do. .. .. .. 15 Three peons on Rs. 7 each. 21 One peon .. .. .. 8 Total .. 69	138	690	4,000	..	Government Order, Mis. No. 1130, Revenue, dated 17th March 1899—*Provision has been made* for ten months in the revised estimate for the current year and for two months for the budget estimate for 1900–1901. The salary of the Deputy Collector will be met from the provision made against "*Salaries—Temporary* Deputy Collectors."
5. One clerk on Rs. 20 for auditing the charges of the Proprietary Estates' Village Service Fund.	240	120	..	..	The Collector's estimates of Rs. 120 and Rs. 240 for the current and ensuing years, respectively, will be *retained pending formal application* to Government.
6. One clerk on Rs. 15 for four months for copying inam accounts.	..	60	..	..	Government Order, No. 248 L., dated 3rd February 1899.
Vizagapatam.					
7. One clerk on Rs. 30 and two clerks on Rs. 15 each for six months in the Collector's office for furnishing Taluk officers with extracts from service inam registers.	..	132	..	258	Government Order, Mis. No. 1986 L., dated 18th October 1898.
Godávari.					
8. Two clerks on Rs. 15 each for twelve months for sorting the records of the Collector's office.	360	..	360	..	Applications for the entertainment of the establishment have not yet been received and the provision made by the Collector under the revised estimate will *accordingly* be struck out. The amounts will however be provided for in the estimate for 1900–1901 on the assumption that the establishment will be entertained from the 1st March next.
9. One clerk on Rs. 15 for twelve months for *sorting the records* of the Deputy Collector's office, Narsapur.	180	..	180	..	
10. One clerk on Rs. 15 and one attender on Rs. 8 for eighteen months for sorting the records of the Head Assistant Collector's office.	207	207	180	..	Government Order, R. No. 602, Financial, dated 2nd May 1899.

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
Kistna.	rs.	rs.	rs.	rs.	
11. One clerk on Rs. 20 in the Head Assistant Collector's office for compensation work.	240	240	240	305	The retention of the clerk up to 6th August 1900 has been *sanctioned* in *Government Order*, Mis. No. 2798, Revenue, dated 1st August 1899.
12. One clerk on Rs. 20 in the Headquarter Deputy Collector's office *for compensation* work.	240	..	..	..	The Collector's estimate of Rs. 240 for the next year will be retained pending formal application to Government.
13. Nine clerks for revising the village, taluk and huzur inam registers.	..	740	400	..	In its order, R. No. 349, *Financial*, dated 9th March 1899, Government sanctioned the entertainment for four months of five clerks on Rs. 20 each for checking the inam registers and again in its order, R. No. 1084, *Financial, dated 17th August* 1899, the sanction was extended to the entertainment for four months of four additional clerks, one on Rs. 25 and three on Rs. 20 each.
Cuddapah.					
14. Two gardeners on Rs. 5 each for the Collector's office compound.	90	90	90	60	For twelve months and six months respectively. Government Order, Mis. No. 4165, Revenue, dated 22nd September 1892.
15. One clerk on Rs 35 for dealing with inam work in the Collector's office.	420	420	35	406	The continuance of the clerk for another year has been sanctioned in Government Order, Mis. No. 1372, Revenue, dated 11th April 1899. The Collector's provision for the next year will be retained as it is under *contemplation to retain* the clerk permanently.
16. Two clerks on Rs. 15 each for six months every year in the office of the District Magistrate, for *disposal of applications* for licenses under the Indian Arms Act XI of 1898.	180	180	..	..	Government Order, R. No. 953, Financial, dated 24th July 1899.
Kurnool.					
17. Establishment for the *Kurnool-Cuddapah canal*— rs. One clerk .. .. .. 60 Do. .. .. .. 30 Do. .. .. .. 22 One peon .. .. .. 8 Two peons on Rs. 7 each. 14 One masalchi .. .. 6 Total .. 130	1,560	1,560	1,560	1,209	The deputation of the Deputy Collector has been extended for a further period of one year—*vide Government Orders*, Mis No. 1427, dated 20th April 1899, and Mis. No. 3030, Revenue, dated 22nd August 1899. Provision is made for the ensuing year also to meet the cost of the establishment *in case* it is decided to retain the Deputy Collector for another year.
North Arcot.					
18. Establishment for arranging the old records in the Collector's office— rs. Two clerks on Rs. 20 each. 40 Four clerks on Rs. 15 each 60 One attender .. .. 7 Total .. 107	1,834	1,284	1,284	1,288	The retention of the establishment costing Rs. 107 per mensem up to 31st March 1900 was sanctioned in Government Order, Mis. No. 611, Revenue, dated 19th February 1899. In its *reference*, D. No. 104, dated 12th September 1899, the Board has recommended the entertainment, during 1900–1901, of ten clerks on Rs. 15 each and one attender on Rs. 7.
South Arcot.					
19. One clerk on Rs. 10 for a month in the office of the District Magistrate for the disposal *of applications* for licenses under the Indian Arms Act XI of 1898.	10	10	..	..	Government Order, R. No. 1060, Financial, dated 15th August 1899.
Tanjore.					
20. One clerk on Rs. 20 for six months for *noting* in the inam registers the charge made for excess area discovered by survey in minor inams.	..	32	..	88	Government Order, No. 888, Financial, dated 19th August 1898.
21. Three sheriffs on Rs. 15 each during kist months.	180	271	..	..	Government Order, No. 580, Financial, dated 20th April 1899.

Temporary Establishments—*cont.*

	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	
Madura.	Rs.	Rs.	Rs.	Rs.	
22. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyár project—	3,852	3,432	3,432	3,372	Government Orders, No. 202, Revenue, dated 6th April 1898, and Mis. No. 1963, Revenue, dated 2nd June 1899. In the budget estimate for the ensuing year, provision has also been made for two additional clerks on Rs. 20 and 15.
One clerk 30					
Do. 20					
Two clerks on Rs. 15 each. 30					
One attender 8					
Six peons on Rs. 7 each .. 42					
One masalchi 6					
Three Revenue Inspectors on Rs. 50 each 150					
Total .. 286					
23. One clerk on Rs. 20 for twelve months in the Collector's office to deal with papers in connection with Periyár works.	240	180	..	..	Government Order, Mis. No. 1963, dated 2nd June 1899. The Collector's estimate for the ensuing year is retained pending formal application to Government.
24. Establishment for the sub-division of survey fields.	8,000	..	7,764	..	No provision is made in the revised estimate as the subject matter is under correspondence with the Survey Department. Pending the receipt of detailed proposals, the Collector's estimate of Rs. 8,000 for the next year will be retained.
25. Two clerks on Rs. 15 each for one year for sorting the records of the Collector's office.	210	150	..	..	Board's reference A. No. 231, dated 18th August 1899.
26. Two clerks on Rs. 20 each for six months for the submission of proposals for the reorganization of the village staff in the proprietary estates in the Head Assistant Collector's division.	40	200	..	..	Board's reference A. No. 275, dated 16th August 1899.
27. One shroff on Rs. 15 for six months in the Collector's office.	..	90	..	..	Government Order, R. No. 501, Financial, dated 15th April 1899.
Coimbatore.					
Two shroffs on Rs. 15 each in the Collector's office during kist months.	120	120	..	7	The provision in the revised estimate represents the actuals of the first four months of the current year.
South Canara.					
28. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	120	141	Government Order, No. 558, dated 4th July 1889.
Malabar.					
Establishment for the registration of jannam titles.	7,416	6,580	7,416	4,903	Government Order, R. No. 870, Financial, dated 6th July 1899. The provision in the revised estimate has been made with reference to actual requirements.
Rs.					
Three head clerks on Rs. 60 each 180					
Three clerks on Rs. 25 each. 75					
Do. on Rs. 20 ,, 60					
Six clerks on Rs. 15 each .. 90					
Three attenders on Rs. 10 each 30					
Six surveyors on Rs. 20 each 120					
Six peons on Rs. 7 each .. 42					
Do. on Rs. 6 ,, .. 36					
Three masalchis on Rs. 5 each 15					
Total .. 618					
Establishments for loans work	..	..	..	260	....
Do. on account of famine ..	..	..	..	890	....
Do. for the disposal of work in connection with Plague	..	..	..	3,803	....
Establishment dispensed with	..	..	..	1,805	....
29. Reserve	1,883	92	1,389	..	....
Total, General Establishment ..	30,000	19,000	31,500	19,118	

Temporary Establishments—*cont.*

	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–1899.	
SUB-DIVISIONAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	
Ganjám.					
30. Two Revenue Inspectors on Rs. 35 each and four peons on Rs. 6 each to assist the Deputy Tahsildar, Aska, in measuring the area irrigated by the Rushikulya canal.	1,128	816	576	751	Sanctioned in Government Order, R. No. 1033, Financial, dated 8th August 1899, with effect from the 1st June last.
31. Five *amins* on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildar's offices at Ganjám and Purushottapur.	360	360	360	393	The retention of the establishment up to 31st March 1900 was sanctioned in Government Order, Mis. No. 2668, Revenue, dated 19th July 1899. The Collector's provision for the next year will be retained pending formal application to Government.
32. For measuring lands in inam villages irrigated by the Rushikulya canal in the Berhampur and Goomsur taluks—	280	280	210	286	Board's Reference, B. No. 450, dated 29th August 1899.
Rs.					
Two Deputy Surveyors on Rs. 25 each .. 50					
Four lascars on Rs. 5 each 20					
Total .. 70					
For four months .. 280					
33. For the collection of quit-rent and land-cess on minor inams in zamindaris and other proprietary estates in the Chicacole Tahsildar's and Narasannapet Deputy Tahsildar's offices—	474	474	474	388	Government Order, Mis. No. 2992, dated 18th July 1898. The retention of the amins up to 31st March 1900 was sanctioned in Government Order, Mis. No. 2668, dated 19th July 1899. The Collector's estimate for the next year will be retained pending formal application to Government.
Rs.					
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Three amins on Rs. 6 each for twelve months .. 216					
Total .. 474					
34. Establishment for the disposal of waste and tank-bed lands commanded by the Rushikulya canal—	308	2,794	5,000	..	Government Order, Mis. No. 1130, dated 17th March 1899. The Collector's provision for the retention of the Deputy Tahsildar and of his clerk and two peons for a further period of three months is retained pending formal application to Government.
Rs.					
One Deputy Tahsildar .. 120					
One clerk 20					
Two peons on Rs. 7 each. 14					
Four surveyors on Rs. 20 each 80					
Four lascars on Rs. 7 each 28					
Total .. 262					
For nine months .. 2,358					
One head classifier .. 40					
One peon 7					
Total .. 47					
For six months .. 282					
Total .. 2,640					
35. One peon on Rs. 6 in the Deputy Tahsildar's office, Aska, to work under Revenue Inspector.	72	72	..	48	Government Order, R. No. 128, Financial, dated 2nd February 1897. The Collector's estimates for the current and ensuing years are retained subject to further report from the Collector regarding the necessity for the retention of the peons after 1st July last from which date the revision of the taluk establishments should take effect.
36. One peon on Rs. 6 in the Taluk office, Berhampur, to work under a Revenue Inspector.	72	72	..	18	

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENTS—*cont.*	Rs.	Rs.	Rs.	Rs.	
Gunjám—cont.					
37. Potdars to accompany remittances for Taluk offices.	..	..	50	..	The provision is unnecessary.
38. Land-cess clerks on Rs. 15 each in Taluk offices for copying inam accounts.	..	690	..	..	Government Order, No. 248 L., dated 3rd February 1899.
39. One clerk on Rs. 15 for auditing the charges of the Proprietary Estates' Village Service Fund.	180	90	..	..	The Collector's estimate for the current and ensuing years will be retained pending formal application to Government.
40. Two Revenue Inspectors on Rs. 35 each for sub-dividing the land darkhasted for in the Goomsur taluk.	420	..	..	..	The Collector's estimate of Rs. 420 or 1900–1901 is retained pending formal application to Government.
Gódávari.					
41. Establishment for measuring irrigated lands in the Nidadavolu and Bahar-palli estates—	1,300	1,300	1,300	1,510	Government Order, No. 767, Revenue, dated 24th September 1890.
Rs.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Total .. 260					
For five months 1,300					
42. A channel superintendent on Rs 12 and two peons on Rs. 6 each for supervising the distribution of water from the Elaru	288	288	288	287	Government Orders, No. 349, Revenue, dated 31st March 1897, and No. 1402, Revenue, dated 21st April 1890.
43. Two vettis on Rs. 4 each for two months for measuring the area irrigated with Government water in each of the zamindari villages of Pahavala and Coringa.	32	32	32	32	Government Order, Mis. No. 889, Revenue, dated 21st February 1898. The Collector's provision for the current and ensuing years will be retained subject to formal application to Government.
44. One clerk on Rs. 15 and one attender on Rs. 8 for twelve months for sorting the records of the Taluk office at Kovvur.	276	..	276	..	*Vide* remark against items 8 and 9.
45. Establishment for measuring irrigated lands in delta talukas—	1,080	3,000	5,688	791	The establishment has now been made permanent under Government Order, No. 509, dated 1st August 1899. But provision has been made for the ten temporary Revenue Inspectors and ten peons for three months.
Rs.					
Three Revenue Inspectors on Rs. 40 each .. 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each .. 300					
Ten peons on Rs. 6 each.. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
46. One Revenue Inspector on Rs. 35 for twelve months for compensation work in the Head Assistant Collector's division.	420	420	..	224	Government Order, R. No. 320, Financial, dated 9th March 1899. The Collector's estimate for the ensuing year will be retained pending formal application to Government.
47. One clerk on Rs. 15 for twelve months for compensation work in a Taluk office where the work may be heavy.	180	..	..	..	The Collector's estimate of Rs. 180 for 1900–1901 will be retained pending formal application to Government.

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
Kistna—cont.					
48. For collecting water-rate in the Gudur estate—	720	720	..	497	The establishment is necessary pending the revision of the village establishments—Government Order, No. 3267, Revenue, dated 14th August 1890.
Rs.					
Three monigars on Rs. 6 each 18					
Two do. on ,, 5 ,, 10					
Eight do. on ,, 4 ,, 32					
Total .. 60					
Nellore.					
49. One shroff on Rs. 10 for the Polur sub-treasury.	..	..	10	118	Already dispensed with.
Cuddapah.					
50. One gardener on Rs. 5 for twelve months for watering the young trees planted in the compound of the new taluk office, Proddatur.	60	..	..	..	The Collector's provision for 1900–1901 will be retained pending formal application to Government.
Anantapur.					
51. Sixteen deputy surveyors on Rs. 20 each for six months in Taluk offices for checking the sub-division of artizan inams.	320	1,600	..	..	Board's Reference, B. No. 449, dated 25th August 1899.
Bellary.					
52. Sub-Magistrate and establishment for Ramandrug—	600	536	600	561	To be kept on while the convalescent depot remains at Ramandrug—Government Order, No. 650, Judicial, dated 3rd April 1890. The Collector's estimates are retained.
Rs.					
One Sub-Magistrate .. 100					
One clerk 20					
Two peons on Rs. 7 each. 14					
One masalchi 6					
Total .. 140					
53. Establishment for the sub-division of the lands resumed in the Antapuram valley—	..	276	..	..	Government Order, R. No. 507, Financial, dated 17th April 1899.
Rs.					
One surveyor 20					
One peon 6					
Five coolies on Rs. 4 each. 20					
Total .. 46					
For six months .. 276					
Kurnool.					
54. One Revenue Inspector on Rs. 35 for six months in the Nandyál division for settling compensation for lands taken up for famine roads.	..	70	..	..	The retention of the Revenue Inspector was sanctioned up to 30th April 1899—*vide* Government Order, No. 440, Financial, dated 5th April 1899.
55. One clerk on Rs. 20 for ten months in the Pattikonda taluk and one clerk on Rs. 20 for six months in the Nandikotkur taluk for sorting record.	60	260	..	..	Government Order, R. No. 839, Financial, dated 29th June 1899.
Trichinopoly.					
56. A shroff on Rs. 10 for one year in the Kilapalur Deputy Tahsildar's office.	120	60	..	..	Government Order, Mis. No. 2286, dated 6th May 1897.
Madura.					
57. Establishment entertained in connection with the assignment of lands under the Periyár project—	2,400	2,400	2,220	2,271	Government Orders, No. 202, dated 6th April 1898, and Mis. No. 1963, Revenue, dated 2nd June 1899. Provision is made during the ensuing year to meet the cost of the establishment if it is decided to continue it.
Rs.					
One Tahsildar 150					
Two clerks on Rs. 15 each. 30					
Two peons on ,, 7 ,, 14					
One masalchi 6					
Total .. 200					

Temporary Establishment—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
Madura—cont.					
58. One clerk on Rs. 20 and two clerks on Rs. 15 each for a year in the Madura taluk in connection with the Periyár irrigation.	600	600	600	491	Government Order, Mis. No. 1963, dated 2nd June 1899. The Collector's estimates *are retained pending formal* application to Government.
59. Two clerks on Rs. 15 each for twelve months in the Mélúr taluk in connection with the Periyár irrigation.	360	360	360	180	Do. do.
60. One shroff on Rs. 10 for three months in the Ramnad branch treasury.	..	30	..	..	Government Order, R. No. 542, Financial, *dated 24th April 1899.*
South Canara.					
Five clerks on Rs. 10 each and five on Rs. 7 each for searching for documents in Taluk offices.	768	720	1,020	1,035	Government Orders, No. 558, dated 4th July 1889; Mis. No. 3266, dated 18th July 1892; and Mis. No. 636, dated 11th February 1895. The Collector reports that he has dispensed with the services of three clerks on Rs. 7 each *as the receipts are not sufficient to* cover the charges: hence the reduced provision in the revised and budget estimates.
Malabar.					
61. One clerk on Rs. 25 and one on Rs. 20 *for escheat work in the Ponnáni* taluk.	540	540	315	635	The retention of the establishment was sanctioned up to 30th September 1899 —*vide* Government Order, Mis. No. 4112, dated 21*st October* 1898. The Collector has applied for sanction to retain the clerks for another year— *vide* Board's reference A No. 316, dated 16th September 1899.
62. Two clerks on Rs. 20 each in the Wynaad Taluk office with local allowance.	720	720	720	534	Government Order, No. 2351, dated 16th June 1896. The Collector's estimates *for the current and ensuing years are* retained pending report from the Collector as to the necessity for the retention of the clerks from 1st July last from which date the revision of the taluk establishments has been ordered to be given effect to.
63. Establishment for the registration of jenmam titles.	34,704	29,000	23,616	17,249	Government Order, R. No. 870, dated 6th July 1899. The provision in the revised estimate *has been made* with reference to actual requirements.
	Rs.				
Forty-five Revenue Inspectors on Rs. 50 each .	2,250				
Twelve clerks on Rs. 20 each	240				
Six clerks on Rs. 15 each .	90				
Fifty-two peons on Rs. 6 each	312				
Total ..	2,892				
Ponnáni Taluk.					
	Rs.				
One clerk	50	12,564	8,376	..	.. Government Order, No. 709, Revenue, dated 24th November 1899.
Do.	45				
Do.	35				
Two clerks on Rs. 25 each .	50				
One clerk	20				
Two clerks on Rs. 15 each .	30				
Do. on „ 14 „ ..	28				
One classifier	60				
Do.	45				
Six classifiers on Rs. 30 each	180				
Three classifiers on Rs. 25 each	75				
Nine classifiers on Rs. 20 each	180				
One classifier on Rs. 15	15				
One manchi	9				
Two peons on Rs. 8 each ..	16				
Twenty-nine peons on Rs. 7 each	203				
One masalchi	6				
Total ..	1,047				

Temporary Establishment—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
64. Sixty taluk shroffs on Rs. 10 each for four kist months.	2,400	2,400	1,850	1,444	Government Orders, No. 2693, dated 5*th May* 1898; *No. 1344, dated* 28th March 1895; No. 2189, dated 30th May 1895; No. 1105, Revenue, dated 19th March 1895, and No. 725, Financial, dated 3rd June 1899.
Temporary establishment for loans work .	3,000	2,000	3,000	486	
Temporary *establishment on account of* famine.	..	..	..	1,826	
Temporary establishment entertained for work in connection with plague.	..	..	..	621	
Establishment dispensed with	..	..	..	588	
65. Reserve	1,194	14	1,435	..	
Total, *Sub-Divisional establishment* ..	68,000	61,400	50,000	33,164	

Temporary Establishment on account of Loans work.

District.	Budget estimate for 1900–1901.	Revised estimate for 1899–1900.	Sanctioned estimate for 1899–1900.	Accounts for 1898–99.	Remarks.
1	2	3	4	5	6
	No forecast can be made of the requirements of 1900–1901 as they will entirely depend upon the state of season; but, on account of the temporary establishment that *may* have to be entertained in some districts for checking loans registers written up under the revised rules and to provide for unforeseen charges, the budget estimate may be fixed at Rs. 3,000.	As stated in the budget estimates for the preceding year, no *definite* forecast can be made of the actual requirements for 1899–1900 as they will depend entirely on the state of the season. As, however, some establishment may have to be entertained in some districts for writing up registers in consequence of the introduction of revised rules, the revised estimates may be fixed at Rs. 2,000.	A lump sum of Rs. 3,000 was sanctioned for temporary establishment for loans work.		
				Rs.	
Ganjám				85	Rs. 85–6–11 represent the adjustment made in May 1898 of an expenditure incurred *on account of establishment entertained* in 1897–98.
Kurnool				120	This represents the pay of a clerk on Rs. 20 sanctioned for six months for Pattikonda taluk in Government Order, Mis. No. 321, dated 20th January 1898.
Bellary				308	Two clerks on Rs. 25 each were sanctioned in *Government Order, Mis. No. 340, dated* 21st January 1898, for checking the records and registers relating to loans for a period of four months, and their retention was sanctioned for a further period of three months in Government Order, No. 2488, dated 11th June 1898. Again two clerks on Rs. 20 each *were sanctioned* in Government Order, Mis. No. 4508, dated 18th November 1898, for Bellary and Alur taluks for six months, and their retention for a further period of six months was sanctioned in Government Order, No. 2760, dated 26th July 1899.
Anantapur				233	This represents the *expenditure incurred in* 1897 on account of the special Loans Tahsildars and their establishment sanctioned in Government Order, No. 1404, dated 13th March 1897; but the adjustment was made in 1898–99 after the receipt of the formal sanction of Government (Government Order, *No. 1427, dated* 23rd March 1898 for their retention up to the *end of September* 1897, *i.e.*, after the expiry of the period for which sanction was accorded in the Government Order first quoted above.
Chingleput				..	The Collector considers that it will be necessary to entertain two clerks on *Rs. 15* each for six months in the current and *ensuing years for* writing up loan registers —*vide* Government Order, No. 884, Revenue, dated 22nd October 1897.

Government (1899) of Madras.

FINANCIAL.

Recd.	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1337, 7th December 1899.

DECEMBER.

Budget Estimates.

Passing orders on the — for 1900–1901 under 3. LAND REVENUE—*Charges of District Administration and Land Records and Agriculture—Revenue Inspectors.*

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

Proceedings of the Board of Revenue (Land Revenue), No. 231, dated 23rd September 1899.

Proceedings of the Board of Revenue (Land Revenue), No. 2495, Routine, dated 5th October 1899.

Letter from the Accountant-General, No. 1003 G.—7821, dated 17th October 1899.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3426, dated 20th October 1899.

Proceedings of the Board of Revenue (Land Revenue), No. 3717, dated 18th November 1899.

Abstract.—

Proceedings of the Board of Revenue (Land Revenue), No. 3787, dated 27th November 1899.

Order—No. 1337, Financial, dated 7th December 1899.

The estimates for 3. Land Revenue—*Charges of District Administration* are accepted subject to the following alterations :—

(i) The provision made by the Board under the heads mentioned below will be reduced to the amounts noted against each head, with reference to the actuals of past years :—

	Board's provision.	Provision as altered by Government.
	Rs.	Rs.
(*a*) *General Establishment.*		
Contingencies—		
Petty Repairs to Buildings	18,000	15,000
(*b*) *Sub-Divisional Establishment.*		
Supplies and Services—		
(1) Service of Revenue Processes	20,000	19,000
(2) Cost of Treasure bags	2,200	1,200
Contingencies—		
Purchase of Furniture	15,500	9,500

(ii) The deduction on account of probable sayings under *Establishments—General and Sub-divisional* will be raised by Rs. 8,000 and 9,000, respectively, with reference to the actuals of past years.

Requesting ... to carry out certain alterations in the estimates under 3-A. Land Revenue—Charges of District Administration ... the charges relating to 26. Scientific and other Depts—Registration of Rain Gauges ...

(iii) *Petty Repairs to Buildings—Sub-Divisional Establishments.*—The Board's estimate under this head is Rs. 50,000, and it is stated that this amount includes a provision of Rs. 20,000 for petty repairs to civil buildings, which were formerly executed by the Public Works Department, but which under G.O., No. 2172 W., dated 18th August 1899, have now to be carried out by the Revenue Department. The provision will be retained ; but apart from this, the provision made by the Board for petty repairs is still in excess of the average of the actuals of the past two years and will be reduced to Rs. 40,000.

(iv) *Local and Special Fund Establishments.*—The transfers to 20. Police—*Cattle Pounds*, shown on pages 20 and 22 of the Board's budget, will be eliminated with reference to G.O., No. 813, Revenue, dated 28th November 1899, and the provision of Rs. 500 on account of "Rewards for impounding cattle" will be omitted with reference to G.O., No. 1301, Financial, dated 27th November 1899, as also the provision of Rs. 300 for hospital charges included in *Special Fund Establishment—Contingencies—Miscellaneous.*

2. The estimates as altered by Government are shown as appendix to these proceedings.

(True Extract.)

for *Chief Secretary.*

To the Revenue Department.
,, Board of Revenue (Land Revenue).
,, Accountant-General.
Editors' Table.

EXPENDITURE.

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.						
Charges of District Administration . . .	3A	41,07,100	40,59,500	40,73,200	39,60,715	

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration.

SUMMARY.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	22,17,820		22,21,619		22,41,974		22,12,327	
SUB-DIVISIONAL ESTABLISHMENTS	17,69,450		17,30,931		17,15,897		16,48,860	70
AMINDIVI COIR ESTABLISHMENT	29,100		29,100		33,100		24,430	
LOCAL AND SPECIAL FUND AUDIT ESTABLISHMENTS IN COLLECTORS' OFFICES	77,750		69,150		70,400		67,810	
HOSPITAL CHARGES	10,880		8,700		10,555		7,279	
RAINFALL REGISTRATION CHARGES	2,100		...		...		...	
Add—For rounding .	...		...		1,274		...	
TOTAL .		* 41,07,100		* 40,59,500		40,73,200		39,60,715

* Excluding estimates on account of plague charges.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900.	Numbers. 1900-1901.	DETAILS.	Budget Estimate, 1900-1901. Rs.	Rs.	Revised Estimate, 1899-1900. Rs.	Rs.	Budget Estimate, 1899-1900. Rs.	Rs.	Accounts, 1898-99. Rs.	Rs.
		GENERAL ESTABLISHMENTS.								
		Collectors and Magistrates—								
3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4] . . .	86,400				86,400			
16	15	1st Grade (2,333⅓)[4] . . .	4,03,200		5,49,000		4,30,080		5,43,826	
	1	1st „ Statutory Civilian (1,493⅓)	17,920							
1	1	2nd „ „ „ (1,800)[4]	20,736				13,824			
1	1	Collector of Nilgiris (2,000)[4] .	23,040				23,040			
11	12	Sub-Collectors (1,166⅔)[4] . .	1,61,280				1,47,840			
1	1	Sub-Collector, Statutory Civilian (746⅔)	8,960		1,80,000		8,960		1,76,390	
2	2	Principal Assistants to the Collectors, etc. (1,166⅔)[4] . . .	26,880				26,880			
15	15	Head Assistant Collectors (768⅓)[4]	1,32,768				1,32,768			
1	1	Special „ „ (768⅓)[4]	8,851		1,47,000		8,851		1,45,224	
2	2	Senior „ „ (768⅓)[4]	17,702				17,702			
1	1	Assistant Collector, Statutory Civilian (358-6-5) . . .	4,300		73,000		4,300		63,205	
		Assistant Collectors (560),[4] (385)[4] .	67,700				68,700			
		Deputy Collectors * —								
1	1	1st Class (700) . . .	8,400				8,400			
5	5	2nd „ (600) . . .	36,000				36,000			
15	15	3rd „ (500) . . .	90,000		3,43,000		90,000		3,45,618	
22	22	4th „ (400) . . .	1,05,600				1,05,600			
17	17	5th „ (300) . . .	61,200				61,200			
19	19	6th „ (250) . . .	57,000				57,000			
		Temporary Deputy Collectors .	20,000		19,000		15,700		20,589	
		Special Plague Officer . . .	...		...		...		116	
1	2	Local Allowance to Deputy Collector, Wynaad (150), Deputy Collector, Rajahmundry (100) .	3,000		3,000		1,800		2,433	
102	97	Exchange Compensation Allowance.	54,400		64,100		61,000		56,709	
			14,15,337				14,06,045			
		Deduct—Probable Savings .	*21,756*				*9,321*			
			13,93,581		13,68,100		13,96,724		13,54,010	
		Deduct—Pay of Assistant Superintendent of Stamps and Stationery shown under 6. Stamps .	*7,200*		...		*7,200*		...	
		Deduct—Pay of Assistant Secretary to the Board of Revenue (Land Revenue) shown under 18. General Administration . .	*4,800*		...		*4,800*		...	
		Deduct—Pay of 2 Junior Presidency Magistrates shown under 19A.—Law and Justice—Courts of Law—Presidency Magistrates .	*8,400*		...		*6,000*		...	
			13,73,181		13,68,100		13,78,724		13,54,010	
		Deduct—One-fifth (after deducting Rs. 4,800 for Madras district) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	*2,73,676*		*2,72,660*		*2,74,785*		*2,69,842*	
			10,99,505		10,95,440		11,03,939		10,84,168	
		Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9. Customs" † . .	9,520		9,491		9,595		9,614	
		Add—One-fifth salary of 2 Spl. Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" . . .	3,780		3,960		3,800		5,165	
		Extra Assistant Commissioner, Central Provinces . . .	...		688		...		1,945	
		Carried over .		11,12,805		11,09,805		11,17,334		11,00,892

* The Deputy Collector, Madras, draws a local allowance of Rs. 100 per mensem for the Income-tax work (p.); and the Deputy Collector in charge Treasury, Calicut, draws Rs. 100 per mensem as Deputy Commissioner of Paper Currency (p.).

† Draws also Rs. 200 as Protector of Emigrants (p.) and Rs. 400 as Chairman, Harbour Trust Board, Madras, from Harbour Trust Funds.

EXPLANATORY REMARKS.

The revised estimate under "Salaries of Collectors, Sub-Collectors and Head Assistant Collectors has been arrived at by adding to the actuals of the first four months of the current year, two thirds of the average expenditure during the last three years; and that under "Salaries of Assistant Collectors, Deputy Collectors and Temporary Deputy Collectors" by adding to the actuals of the first four months of the current year, the actuals of the last eight months of the previous year—*vide* particulars given below:—

——	Actuals for four months.	Average expenditure during three years.	Two thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
1	2	3	4	5	6
	Rs.	Rs	Rs.	Rs.	Rs.
Collectors	1,81,744	5,50,774	3,67,183	5,48,927	5,49,000
Sub-Collectors ...	62,742	1,75,658	1,17,105	1,79,847	1,80,000
Head Assistant Collectors	47,063	1,50,035	1,00,023	1,47,086	1,47,000

——	Actuals for four months.	Actuals for the last eight months of 1898-99.	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Assistant Collectors	25,996	46,590	72,586	73,000
Deputy Collectors	1,12,843	2,30,566	3,43,409	3,43,000
Temporary Deputy Collectors.	5,385	13,542	18,927	19,000

Assistant Collectors and Temporary Deputy Collectors.—For the budget estimate for 1900-1901, the average of the actuals of the past three years has been adopted.

Exchange compensation allowance.—The estimates have as in previous years been fixed as shown below:—

	Rs.
Actuals for the first four months	17,706
Probable expenditure in August and September 1899.	9,218 at the percentage (6 1/11 of salary) worked with reference to the actuals of the first three months.
Third quarter of 1899-1900	13,588 at 6¼ per cent. of salary worked with reference to the actuals of the first three months.
Fourth quarter of 1899-1900	13,588 at 6¼ per cent. of salary worked with reference to the actuals of the first three months.
Total ...	54,100

The budget estimate has been fixed at Rs 13,588 × 4 or 54,352, the percentage taken being the same as in the last quarter of the current year—*vide* Accountant-General's General letter No. 13, dated 5th September 1899.

Probable savings in the budget estimate under 'Salaries'.—A saving of Rs. 21,756 has resulted on an average during the last four years as under. This figure has been adopted:—

——	Pay as per scale. Rs.	Actuals. Rs.	Difference. Rs.
1895-96	13,54,382	13,40,223	— 14,159
1896-97	13,63,382	13,31,419	— 31,963
1897-98	13,44,129	13,40,113	— 4,016
1898-99	13,34,188	12,97,301	— 36,887
Total ...			— 87,025
Average savings ...			— 21,756

One-fifth salary of the Special Assistant Agents.—The figures reported by the Registrar, High Court, have been adopted.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900.	Numbers. 1900-1901.		Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.	Explanatory Remarks.
		GENERAL ESTABLISHMENTS—*contd.*									
		Brought forward .		11,12,805		11,09,579		11,17,334		11,06,893	
		(i) COLLECTOR'S OFFICE.									
		Vernacular Correspondence.									
Establishment— 22	22	Sheristadars 11 (225), 10 (200), (175)	55,800				55,800				
239	238	Clerks 20 (70), 20 (60), 1 (40), 20 (35), 40 (30), 40 (25), 19 (20), 78 (15)	85,080				85,620				
		English Correspondence.									
211	210	Clerks 20 (150), 1 (80), 20 (70), 2 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 37 (15).	1,15,320				1,15,600				
		Record Department.									
100	101	Clerks 20 (60), (45) 20 (25), 60 (15).	31,740				31,200				
		English Account Department.									
232	233	Accountants 20 (85), 1 (80), 1 (50), 20 (45), 1 (40), 20 (35), 21 (30), 22 (25), 52 (20), 75 (15) . .	81,780				81,780				
		Vernacular Account Department.									
115	115	Accountants 20 (45), 20 (35), 22 (20), 53 (15)	34,020				34,020				
		Treasury and Stamp.									
21	21	Cash-keepers 15 (125), 1 (100), 5 (70)	27,900				27,900				
68	59	Shroffs 15 (50), 15 (25), 4 (20), 25 (15)	18,960				18,780				
56	56	Accountants 20 (25), 21 (20), 15 (15).	13,740				13,740				
72	72	Gollahs 15 (10), 26 (8), 31 (7) .	6,900				6,900				
		Office Servants.									
325	325	Attenders 1 (14), 2 (12), 42 (10), 120 (8), 160 (7) . .	30,456				30,456				
62	62	Muchis 21 (15), 20 (12), 21 (10) .	9,180				9,180				
21	21	Duffadars (14)	3,528				3,528				
375	375	Peons 6 (11), 6 (10), 204 (8), 159 (7)	34,452				34,452				
41	41	Masalchis 1 (7), 40 (6) . . .	2,964				2,964				
41	41	Sweepers (6)	2,952				2,952				
1	1	Gardener (9)	108				108				
3	3	Scavengers (7), (5), (34) . .	186				186				
			5,56,066				5,55,066		5,53,530		
		(ii) SUB-COLLECTOR'S OFFICE.									
104	104	Clerks 15 (85), 15 (60), 15 (40), 15 (25), 20 (20), 15 (15) . .	45,660				45,660				
15	15	Attenders (8)	1,440				1,440				
15	15	Muchis (10)	1,800				1,800				
15	15	Duffadars (10)	1,800				1,800		60,598		
87	87	Peons (7)	7,308				7,308				
15	15	Masalchis (6)	1,080				1,080				
15	15	Sweepers (6)	1,080				1,080				
		(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.									
106	106	Clerks 22 (70), 20 (45), 20 (35), 1 (30), 1 (25), 32 (20), 20 (15) .	47,220				47,220				
20	20	Attenders (8)	1,920				1,920				
21	21	Muchis (12), 20 (10) . . .	2,544				2,544				
106	106	Peons 1 (10), 22 (8), 83 (7) .	9,204				9,204		61,658		
22	22	Masalchis (6)	1,584				1,584				
1	1	Sweeper (6)	72				72				
1	1	Scavenger (5)	60				60				
		(iv) DEPUTY COLLECTOR'S OFFICE.									
186	186	Clerks 1 (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15) .	53,580				53,580				
45	45	Attenders 1 (10), 44 (8) . .	4,344				4,344				
143	143	Peons 2 (8), 139 (7), 2 (6) . .	12,012				12,012		69,672		
43	43	Masalchis 42 (6), 1 (5) . .	3,084				3,084				
3	3	Lascars (7)	252				252				
1	1	Sweeper (6)	72				72				
		Carried over .	7,51,182	11,12,806		11,09,579	7,51,182	11,17,334	7,50,464	11,06,423	

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	7,51,182	11,12,805		11,09,579	7,51,182	11,17,334	7,50,464	11,00,892
Establishment —cont.	Increase of pay to 1 Sub-Divisional Sheristadar	780				780		...	
	Local Allowance for the Collector's establishment, Nilgiris—								
	Clerks 1 (25), 2 (20), 4 (15), 6 (10), 5 (5).	2,520				2,520			
	Servant 1 (1)	12				84			
	Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—								
	Clerks (35), (15), (10)	720				720		3,282	
	Servants 2 (4), 2 (3½), (3), (2½) . .	246				246			
	Deputy Collector's establishment, Wynaad—								
	Clerks (25), (15), 2 (10)	720				720			
	Servants (4), 3 (3½), (3)	210				210			
	Temporary Establishment for the registration of Janmam titles in Malabar . . .	7,416				7,416		4,903	
	Temporary Establishment for disposing waste and Tank-bed lands under Rushikulya Canal in Ganjám	138				4,000		...	
	Temporary Establishment for Assistant Collectors, etc.	22,446				20,084		14,215	
	Famine batta	...				...		42	
		7,86,390				7,87,962			
	Deduct—Probable Savings . . .	9,390				5,462			
		7,77,000		7,74,000		7,82,500		7,72,906	
	Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts."	1,53,230		1,52,630		1,54,330		1,52,384	
		6,23,770		6,21,370		6,28,170		6,20,522	
	Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" .	1,000		820		1,000		884	
			6,24,770		6,22,190		6,29,170		6,21,406
Allowances—	Tentage of Officers	33,000		33,000		33,400		32,235	
	Travelling Allowance of Officers . .	1,16,000		1,16,000		1,16,000		1,15,639	
	Travelling Allowance of Establishment .	69,000		69,000		69,000		69,362	
		2,18,000		2,18,000		2,18,400		2,17,236	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . . .	43,600		43,600		43,680		43,226	
		1,74,400		1,74,400		1,74,720		1,74,010	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" .	1,260		1,000		1,040		1,372	
			1,75,660		1,75,400		1,75,760		1,75,382
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		6,150	
	Petty Works of Construction . . .	1,770		2,480		2,670		636	
	Cost of Land	150		140		550		540	
	Remittance of Treasure within the District .	8,200		7,600		8,300		8,236	
	Law Charges in the Revenue Department .	7,800		16,700		6,000		8,793	
	Charges for the service of Revenue Processes .	...		...		100		1	
	Fees for Searches in Registration Offices .	8,200		11,200		5,500		16,699	
	Remuneration to Copyists and Examiners .	26,800		26,800		28,300		26,781	
	Management of Estates	14,500		8,800		3,800		8,452	
	Land Acquisition Charges	2,800		3,000		2,800		1,216	
	Carried over .	73,220	10,13,235	79,720	19,07,169	64,020	19,22,264	77,510	18,97,680

EXPLANATORY REMARKS.

Establishment—Permanent.—As compared with last year the cost of the sanctioned scale is the same—*vide* Appendix A. The probable savings under Establishment have been *fixed at Rs. 9,390* with reference to the actuals of the past three years.

Temporary Establishment.—For details of the establishments under General and Sub-divisional—*vide* Appendix E.

	Accounts.		Average.
	1897-98.	1898-99.	
	Rs.	Rs.	Rs.
Tentage of Officers ...	33,004	32,235	32,619
Travelling Allowance of Officers ...	1,29,204	1,15,639	1,22,422
Travelling Allowance of Establishment ...	69,032	69,362	69,197
Total ...	2,31,240	2,17,236	2,24,238
Elephant Charges ...	3,408	6,150	4,779
Petty works of Construction	3,989	636	2,312
Cost of Land	4,050	546	2,298
Remittance of Treasure within the District ...	13,379	8,236	10,778
Law Charges in the Revenue Department.	7,889	8,793	8,341
Charges for the Service of Revenue Processes ...	...	1	...
Fees for Searches in Registration Offices ...	1,53,694	16,699	85,196
Remuneration to Copyists and Examiners ...	26,658	26,781	26,720
Management of Estates...	10,691	8,452	9,533
Land Acquisition Charges.	431	1,216	823
Total ...	...	...	...

Allowances.—The total of *the actuals* of the first four months of the current year and of those of the last eight months of 1898-99 *have* been adopted in round figures for both the revised and budget estimates as shown below :—

	Actuals of the first four months of the *current* year.	Actuals of the last eight months of 1898-99.	Total.
	Rs.	Rs.	Rs.
Tentage of officers	11,244	21,821	33,065
Travelling allowance of officers	39,455	76,320	1,15,775
Travelling allowance of establishment ...	27,046	41,846	68,892

SUPPLIES AND SERVICES.

Elephant Charges.—The increase under actuals was due to the purchase of elephants sanctioned in G.O., No. 1136, Financial, dated 1st December 1898.

Law Charges.—Collectors estimate the charges of the current year at Rs. 17,237, against the sanctioned estimate of Rs. 6,000. The increase occurs chiefly in Ganjám (Rs. 1,750), Tanjore (Rs 500), Madura (Rs. 7,500) and Malabar (Rs. 1,500). In Ganjám the increase is due to the payment of costs in the *Parlakimedi Matiah Suit*, while in Madura a sum of Rs. 7,400 was paid to Mr. Fischer in the Kondagai registration suit under the sanction accorded in G.O., Mis. No. 3088, Revenue, dated 25th August 1899. In Tanjore and Malabar, the revised estimates have been based on the actuals of the previous year and on the actuals of the first four months of the current year respectively. The actuals of the first four months of the current year (Rs. 11,358), *plus* those of the last eight months of 1898-99 (Rs. 5,383) amount to Rs. 16,700 in round figures, and this figure the Board has adopted for the revised estimate of the current year. For 1900-1901, the total of the Collectors' estimates, viz., Rs. 7,800, has been adopted.

Search fees.—The actuals of last year amounted to Rs. 16,699 *against* the sanctioned estimate of Rs. 4,00. The increase occurred chiefly in Bellary (Rs. 6,269) and North Arcot (Rs. 4,087) and was due to adjustments effected during the year on account of the searches made in the Registration department both in 1897-98 and 1898-99 in connection with the grant of loans under the *Land Improvement and Agriculturists' Loans Acts.* For the revised estimate of the current year and for 1900-1901, the total of the Collectors' figures has been adopted.

Remuneration to Copyists and Examiners.—The pay of the Copyists whose retention up to 31st March 1900 has been sanctioned in G.O., Mis. No. 1927, Revenue, dated 30th May 1899, will be met from the provision made against "Remuneration to Copyists and Examiners" under General and Sub-divisional Establishments.

Management of Estates.—For 1900-1901 the Collector of South Canara provides Rs. 14,500 as Rs 13,500 for "Management of the Koude Estate" and Rs 1,000 for the "Management of other Estates"; the increased provision is required chiefly to cover the payment of Rs. 5,000 sanctioned in G.O., Mis. No. 1933, Revenue, dated 31st May 1899, for defraying the expenses of the marriage of the late Manjappa Shetti's son.

The actuals of two years only have been given as detail for 1896-97, in regard to General and Sub-divisional establishments are not [illegible]y available.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

		Budget Estimate, 1900–1901.		Revised Estimate, 1899–1900.		Budget Estimate, 1899–1900.		Accounts, 1898–99.	
	GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	73,220	19,13,235	79,720	19,07,169	64,020	19,22,264	77,510	18,97,680
Supplies and Services—cont.	Registration Charges	370		370		370		107	
	Purchase of demarcation Stones	...		...		...		1	
	Translation of Mahratta Paimash Accounts	100		100		...		6	
	Cost of Treasure Bags	6,900		6,600		5,800		7,115	
	Examination of Female Gosha Pensioners	10		10		10		...	
		80,600		86,800		70,200		84,739	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	600		600		*600*		1,230	
		80,000		86,200		69,600		83,509	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	2,200		2,380		2,200		2,623	
						54		...	86,132
	Deduct—For rounding		82,200		88,580	16,880	71,766	11,978	
Contingencies—	Purchase of Furniture	15,500		15,500		280		97	
	Purchase of Books	250		250		2,200		2,142	
	Repairs to Furniture	2,400		2,400		2,200		514	
	Repairs to Boats	1,800		1,800		300		28	
	Liveries and Clothing of Servants	560		800		29,000		27,516	
	Tour Charges	29,000		29,000		3,700		3,530	
	Hot and Cold Weather Charges	3,700		3,700		760		713	
	Cleaning Charges	760		760		14,300		14,227	
	Rents, Rates and Taxes	14,500		14,500		...		95	
	Landing and Shipping Charges	120		120		17,410		13,595	
	Office Expenses	15,500		15,500		200		6,677	
	Miscellaneous	4,650		4,650		...		...	
	Telephone Charges (*a*)	240		...		...		...	
	Freight on Europe Stores	20		20		...		5	
	Cost of Stationery	...		...		...		975	
	Purchase of Periodicals	...		...		...		...	
		88,500		89,000		87,230		82,092	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	17,220		17,320		*16,986*		15,957	
		71,280		71,680		70,244		66,135	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	750		800		760		733	
		72,030		72,480		70,944		66,868	
	Telegram Charges	17,375		17,410		18,000		21,539	
	Postage Charges	1,17,980		1,17,980		1,13,000		1,25,499	
	Petty Repairs to Buildings	15,000		18,000		18,000		14,609	
			2,22,385		2,25,870		2,19,944		2,28,515
	Total		22,17,820		22,21,619		22,13,974		22,12,327

Numbers. 1899–1900.	Numbers. 1900–1901.	PLAGUE CHARGES.							
5	5	*Salaries*— Special Divisional Officers 2 (400), 3 (250)				18,600 1,920	20,520		
		Allowance 2 (80)				300			
1	1	*Establishment*— Accountant (25)				5,280			
14	14	Additional Clerks 5 (45), 1 (40), 1 (30), 1 (25), 6 (20)				420			
5	5	Servants (7)				4,000			
		Additional Establishment					10,000 1,780		
		Allowances— Travelling allowance					1,700		
		Contingencies— Miscellaneous							
		TOTAL					34,000		
		Deduct—One-fifth transferred to 19A.—Law and Justice—Courts of Law, Criminal Courts (p.)					*6,800*		
							27,200		
		Postage Charges					800		
		Total					28,000		...
		TOTAL GENERAL ESTABLISHMENTS.		22,17,820		22,21,619	22,41,974		22,12,327

	Actuals. 1897–98.	Actuals. 1898–99.	Average.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	
Registration charges	99	107	103	*Translation of Mahratta Paimash Accounts.*—The provision made by the Board in the budget estimate for the current year was struck out by Government for the reason that the expenditure incurred during 1897–98 was only Rs. 6 —*vide* para. 1 (iii) of G.O., No. 1180, Financial, dated 6th December 1898. As the Board finds that the actuals of the first four months of the current year amount to Rs. 46, it has adopted the Collector's estimates of Rs. 110 and 120 in round numbers for the current and ensuing years.
Purchase of demarcation stones	...	1	1	
Translation of Mahratta Paimash Accounts	6	6	6	
Cost of Treasure Bags	6,865	7,115	6,990	
Total	2,31,005	84,739	1,57,872	
Purchase of furniture	18,183	11,978	15,080	*Contingencies.*—Collectors estimate the charges for the current year at Rs. 93,223 and for 1900–1901 at Rs. 93,000. The Board considers that the estimates are too high, and accordingly reduces them to the average of the actuals of the past two years except in regard to items on which the expenditure anticipated by Collectors is less than that average.
Purchase of books	68	97	83	
Repairs to furniture	2,276	2,142	2,209	
Repairs to boats	3,183	514	1,849	
Liveries and clothing of servants	864	28	446	
Tour charges	32,305	27,516	29,910	
Hot and cold weather charges	3,403	3,530	3,466	
Cleaning charges	733	713	723	
Rents, rates and taxes	13,807	14,227	14,017	
Landing and shipping charges	242	95	169	
Office expenses	17,395	13,595	15,495	
Miscellaneous	3,307	6,677	5,037	
Telephone charges	8	...	4	
Cost of stationery	98	5	52	(*a*) G.O. Mis. No. 2099, Revenue, dated 10th June 1899.
Purchase of periodicals	272	975	623	
Total	96,234	82,092	89,163	
Telegram charges	31,338	21,539	26,438	*Telegram and Postage Charges.*—The estimates for these items have been fixed with reference to the actuals of the first four months of the current year, viz., : Rs. 5,780 and 39,147, respectively.
Postage charges	1,21,861	1,25,499	1,23,680	
Petty repairs to buildings	13,775	14,609	14,192	

NOTE.—The Board presumes that the necessary provision on account of Plague charges will be made by Government on receipt of the Collectors' estimates called for in paragraph 11 of G.O., No. 906, Financial, dated 17th August 1899.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900	Numbers. 1900-1901	SUB-DIVISIONAL ESTABLISHMENTS.	Budget Estimate, 1900-1901. Rs.	Rs.	Revised Estimate, 1899-1900. Rs.	Rs.	Budget Estimate, 1899-1900. Rs.	Rs.	Accounts, 1898-99. Rs.	Rs.
		Brought forward .								
Salaries—										
12	12	Tahsildars (250) . . .	36,000				36,000			
24	24	Do. (225) . . .	64,800				64,800			
40	40	Do. (200) . . .	96,000				96,000			
		Local Allowance for Wynaad .	600				600			
42	42	Tahsildars (175) . . .	88,200				88,200			
40	40	Do (150) . . .	72,000				72,000			
		Local Allowance for Kollegal .	600				600			
1	1	Deputy Tahsildar (150) . .	1,800				1,800			
52	52	Deputy Tahsildars (120) . .	74,880				74,880			
106	106	Do. (100) . .	1,27,200				1,27,200			
6	7	Local Allowance for Polavaram, Chodavaram, Kodaikánal, Coonoor, Ootacamund, Yellavaram and Asks 3 (90), 3 (25), (15) . .	2,160				1,740			
2	2	Local Allowance for Wynaad Deputy Tahsildars . . .	1,200				1,200			
							5,65,020			
		Deduct—Probable Savings . .					450			
			5,65,140		5,78,000		5,64,570		5,77,788	
		Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" .	*1,12,608*		*1,15,120*		*1,12,434*		*1,15,078*	
			4,52,832		4,62,880		4,52,136		4,62,710	
		Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" . . .	4,620		5,120		4,620		4,705 ~~3,966~~	
		Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" .	53,400		53,680		52,860		52,793	
			5,10,852		5,21,680		5,09,616		5,19,483 20,205	
Establishment—										
159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50) .	99,960				99,960			
4	4	Personal allowance to the Head Accountants of the taluks of Yernagudem, Kallakurchi, Ottappidaram and Coondapoor (10) . .	480				480			
2	2	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25) .	660				660			
1,720		Clerks (35), 164 (30), 180 (25), 468 (20), 317 (17½), 596 (15) . .	3,99,630							
1,901 2		Accountant (35) (25) . . .	720							
2		Sub treasurers 2 (30) . .	720							
15		Kanakapillais 5 (24), 5 (21), 5 (18) .	3,780							
251		Shroffs (25), (20), 159 (15), (12½), (12), 88 (10)	40,014				3,71,808			
1		Personal allowance to the Shroff, Chirakkal taluk (5) . . .	60							
38	43	Local allowance 3 (15), 3 (12½), 11 (10), 2 (8½), 5 (7½), 19 (5) .	4,110				3,660			
		Servants—								
318	326	Dufferbunds (10), 15 (9), (8), 309 (7)	27,792				27,120			
160	160	Daffadars (10), 157 (9), (8), (7).	17,256				15,360			
...	157	Muchis (7)	13,188				...			
3,698	3,698	Peons 2 (9), 475 (8), 957 (7), 2,170 (6), 3 (5), (3) . .	2,32,660				2,66,640			
312	312	Masalchis 2 (7), 310 (5) . .	18,768				18,768			
157	157	Sweepers (5)	9,420				9,420			
2	2	Gollahs (10), (7) . . .	204				204			
5	5	Scavengers (6), (5), 2 (2½), (2) .	216				216			
61	67	Local allowance (4½), 3 (4), 11 (3½), 21 (3), 4 (2½), 18 (2), 9 (1)	2,076				1,794			
			9,21,714				8,16,090			
		Tiruvajasti Village Establishment in Kistna—								
96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5) . .	8,244				8,244			
83	83	Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992			
43	43	Mohatads (3)	1,548				1,548			
96	96	Vettis (3)	3,456				3,456			
			18,240				18,240			
		Carried over .	9,39,954	5,10,852		5,21,680	8,34,330	5,09,616		5,19,483 20,205

EXPLANATORY REMARKS.

Salaries.—For the revised estimate the Board has adopted Rs. 5,78,000, which very nearly corresponds with the actuals of last year and those of 1896-97.

One-fifth cost of Stationary Sub-Magistrates, &c.—The figures reported by the Registrar, High Court, have been adopted.

Establishment—Revised estimate.—The actuals of the last year amounted to Rs. 8,28,418, while the total of the actuals of the first four months of the current year and of those of the last eight months of the year preceding comes to Rs. 8,33,445. The normal expenditure for the current year may be taken at about the mean between those two figures, say Rs. 8,30,000. Adding to this a sum of Rs. 62,000 on account of the increased cost of taluk establishments under the new scheme which was given effect to from the 1st July last, the revised estimate will be fixed at Rs. 8,92,000.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

	Numbers. 1900-1901.	Numbers. 1899-1900.		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
			SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	9,39,954	5,10,852		5,21,680	8,34,330	5,09,616		5,19,463
Establishment—contd.			Establishment to supervise the recently reserved villages—								
	4	4	Munsifs 2 (7), (5), (2)	252				252			
	1	1	Karnam (6)	72				72			
	2	2	Peons (5)	120				120			
	1	1	Pottandar (1½)	18				18			
	1	1	Bariki (1)	12				12			
				474				474			
				9,40,428		8,92,000		8,34,804		8,28,418	
			Temporary Establishment including that for the registration of Jaumam titles	67,692		61,490		45,000		33,164	
			Temporary Establishment for disposing waste and Tank-bed lands under Rushikulya Canal in Ganjám	308				5,000		342	
			Famine Batta	...				...		...	
			Improvement in the position of Taluk Establishments	...				69,000		...	
			Formation of a Taluk office at Cocanada	5,291				...		...	
				10,13,719				9,53,804		...	
			Deduct—Probable Savings	*9,019*				*480*		...	
				10,04,700		9,53,400		9,53,324		8,61,924	
			Deduct—One-fifth (except on Rs. 11,058 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts"	*1,98,728*		*1,88,468*		*1,88,543*		*1,70,286*	
				8,05,972		7,64,932		7,64,781		6,91,638	
			Add—One-fifth of Establishment of Hill Tract Magistrates	2,500		2,280		2,500		2,010	
					8,08,472		7,67,212		7,67,281		
Allowances—			Travelling Allowance of Tahsildars	46,000		46,000		47,000		45,752	
			Travelling Allowance of Establishment	70,000		70,000		70,000		70,204	
			Conveyance Allowance—Tahsildar, Madras (40)	480		480		480		480	
				1,16,480		1,16,480		1,17,480		1,16,436	
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	*23,200*		*23,200*		*23,400*		*23,191*	
				93,280		93,280		94,080		93,245	
			Add—One-fifth of Allowances of Hill Tract Magistrates, etc.	770		880		800		886	
					94,050		94,160		94,880		94,131
Supplies and Services—			Cost of Land	...		10		...		8	
			Petty Works of Construction *	3,350		3,970		3,800		2,920	
			Remittance of Treasure within the District	18,000		18,019		18,000		18,161	
			Law Charges in the Revenue Department *	900		900		800		861	
			Charges for the Service of Revenue Processes	19,000		20,000		20,000		18,911	
			Fees for Searches in Registration Offices *	5,600		5,600		4,000		10,364	
			Remuneration to Copyists and Examiners *	96,046		96,000		93,000		95,419	
			Land Acquisition Charges *	500		501		500		514	
			Registration Charges *	1,000		1,000		1,000		328	
			Purchase of Demarcation Stones *	1,600		1,570		2,800		1,315	
			Commission for Collection of Water-tax *	300		1,000		1,300		...	
			Translation of Mahratta Paimash Accounts	...		...		...		15	
			Stone-quarry Charges *	50		50		50		29	
			Cost of Treasure Bags *	1,200		2,200		2,500		663	
			Examination of Female Gosha Pensioners	...		...		...		...	
				1,47,546		1,50,819		1,48,650		1,49,508	
			Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc.	390		540		300		513	
					1,47,936		1,51,359		1,48,950		1,50,021
			Add—For rounding								
					1,47,936		1,51,359		...		...
			Carried over		15,11,110		15,34,411		15,20,727		14,58,163

EXPLANATORY REMARKS.

Probable savings.—The actuals of three years compare with the cost of the sanctioned scale as shown below :—

	Salaries. Scale.	Actuals.	Excess.	*Establishment.* Scale.	Actuals.	Savings.
	In thousands of rupees.			In thousands of rupees.		
1896-97	564	578	14	832	822	10
1897-98	564	587	23	833	819	14
1898-99	564	578	14	833	828	5
		Average +	17		Average −	10

Net excess expenditure, Rs. 7,000.

No deduction will, therefore, be made as probable savings.

	Accounts. 1897-98.	Accounts. 1898-99.	Average.
	Rs.	Rs.	Rs.
Travelling Allowance of Tahsildars.	46,233	45,752	45,992
Travelling Allowance of Establishment	69,001	70,204	69,603
Conveyance Allowance	463	480	471
Total	1,15,697	1,16,436	1,16,066
Land	1,107	8	558
Petty Works of Construction	4,437	2,920	3,678
Remittance of Treasure within the District	25,552	18,161	21,856
Law Charges in the Revenue Department	1,314	861	1,088
Charges for the Service of Revenue Processes	18,882	18,911	18,896
Fees for Searches in Registration Offices	85,328	10,364	47,846
Remuneration to Copyists and Examiners	96,053	95,419	96,186
Land Acquisition Charges	...	514	257
Registration Charges	307	328	318
Purchase of Demarcation Stones	1,269	1,315	1,292
Commission for Collection of Waterstax	1,069	...	534
Translation of Mahratta Paimash Accounts	7	15	11
Stone-quarry Charges	21	29	25
Cost of Treasure Bags	998	663	831
Total	2,37,241	1,49,508	1,93,376

Travelling Allowance, Supplies and Services and Contingencies.—The estimates under the several sub-heads have been fixed with reference to the Collectors' requirements in the case of items marked with an asterisk, and in most of the remaining cases with reference to the expenditure actually incurred during the last two years.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

Numbers. 1900-1901	Numbers. 1899-1900		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward		15,61,310		15,34,411		15,20,727		14,58,163
		Contingencies—								
		Purchase of Furniture *	9,500		15,700		16,350		8,039	
		Purchase of Books *	80		80		90		8	
		Repairs to Furniture *	1,500		1,500		1,500		1,366	
		Repairs to Boats	...		...		...		44	
		Liveries and Clothing of Servants *	230		400		230		29,101	
		Tour charges *	29,000		29,000		28,350		1,006	
		Hot and Cold Weather Charges	1,000		1,000		800		630	
		Cleaning Charges *	700		700		610		8,873	
		Rents, Rates and Taxes *	8,600		8,800		8,000		19	
		Landing and Shipping Charges *	20		20		...		18,954	
		Office Expenses	(a)22,570		19,900		22,970		1	
		Purchase of Periodicals	...		...		...		40	
		Cost of Stationery	...		...		...		1,410	
		Miscellaneous	1,800		1,800		...			
			75,000		78,900		78,900		69,491	
		Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	15,000		15,780		15,780		13,898	
			60,000		63,120		63,120		55,593	
		Add—One-fifth of Contingencies of Hill Tract Magistrates, etc.	340		600		460		521	
			60,340		63,720		63,580		56,114	
		Telegram Charges	4,000		4,000		4,000		5,915	
		Postage Charges (c)	1,03,800		1,03,800		96,000		1,09,465	
		Petty Repairs to Buildings * (b)	40,000		25,000		25,000		19,212	
				2,08,140		1,96,520		1,88,580		1,90,706
		TOTAL		17,69,450		17,30,931		17,09,307		16,48,869
		PLAGUE CHARGES. (d)								
	1	*Salaries*— Deputy Tahsildar (100)						1,200		
		Additional Establishment						3,000		
	4	*Establishments*— Clerks 3 (15), 1 (10)					660			
	7	Servants 4 (7), 3 (6)					552			
		Additional Establishment					2,000			
								3,212		
		Contingencies— Miscellaneous						38		
		TOTAL						7,450		
		Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"						1,490		
								5,960		
		Postage Charges						50		
		TOTAL						6,010		
		Add—One-fifth of Plague Charges transferred from "19A.—Law and Justice—Courts of Law"						580		
								6,590		
		TOTAL SUB-DIVSL. ESTABTS.		17,69,450		17,30,931		17,15,897		16,48,869

	Actuals. 1897-98.	Actuals. 1898-99.	Average.	Explanatory Remarks.
	Rs.	Rs.	Rs.	
Purchase of furniture	7,893	8,039	7,966	
Purchase of books	9	8	8	
Repairs to furniture	1,482	1,366	1,424	
Repairs to boats	181	...	91	
Liveries and clothing of servants ...	370	44	207	
Tour charges	31,221	29,101	30,161	
Hot and cold weather charges ...	805	1,006	906	
Cleaning charges	502	630	566	
Rents, rates and taxes ...	8,463	8,873	8,668	
Landing and shipping charges ...	9	19	14	
Office expenses	24,824	18,954	21,889	(a) The increase is due to provision having been made for binding field measurement books prepared by Karnams in all the taluks of the North Arcot District.
Purchase of periodicals	1	1	1	
Cost of stationery	234	40	137	
Miscellaneous	2,159	1,410	1,784	
Total ...	78,153	69,491	73,822	
Telegram charges	8,685	5,915	7,300	*Service Postage.*—For the current and ensuing years the estimates have been fixed with reference to the actuals of the first four months of the current year, viz., Rs. 35,142.
Postage charges	1,08,966	1,09,465	1,09,215	(b) In G.O., No. 2172 W., dated 18th August 1899, it has been decided to transfer to the Revenue Department petty repairs to Civil buildings formerly executed by the Public Works Department; a lump addition of Rs. 20,000 has accordingly been made to the Collectors' estimates on this account.
Petty repairs to buildings ...	21,573	19,212	20,392	(c) *Vide* G.O., No. 1234, dated 2nd December 1899.

Note. Estimates on account of Plague Charges will be passed on receipt of the Collectors estimates called for in paragraph 11 of B.-c. no. 906 Jud., 3 17 Aug 1899

Collr. District Law Clks—Remarks against General Establishments.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900	Numbers. 1900-1901		Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
		AMINDIVI COIR ESTABLISHMENT.								
1	1	Manager (85)	1,020				1,020			
2	2	Clerks (15)	360				360		3,348	
13	13	Servants—Weigher (7); Peons 1 (9), 9 (8), 2 (6)	1,200				1,200			
1	1	Clerk (15) (Temporary)	180				180			
		Famine Batta	...				...		9	
				2,760		(a)2,840		2,760		3,357
		Travelling Allowance	350		350		350		328	
				350		350		350		328
		Coir Charges	25,000		25,910		29,990		20,745	
				25,900		25,910		29,990		20,745
		TOTAL AMINDIVI COIR ESTABT.		29,100		29,100		33,100		24,430
		PROVINCIAL.								
		LOCAL AND SPECIAL FUND AUDIT ESTABTS. IN COLLECTORS' OFFICES.								
63	63	District Audit Clerks 1 (75), 5 (70), 3 (65), 4 (60), 8 (55), 4 (30), 2 (25), 8 (20), 21 (15)	25,440				25,440			
7	8	Attenders 2 (8), 6 (7)	696				600		29,091	
1	1	Peon (6)	72				72			
19	19	Taluk Clerks (15)	3,420				3,420			
		Personal Allowance 2 (5)	120				240			
		Local Allowance	180				180		99	
		Temporary Establishment	...				...		113	
			29,928				29,952			
		Deduct—Probable Savings	95				152			
			29,833				29,800		29,303	
		Travelling Allowance	1,800				1,500		1,857	
		Purchase of Furniture	500				500		341	
		Purchase of Books	10				...		7	
		Repairs to Furniture*	70				30		31	
		Tour Charges*	160				160		135	
		Hot and Cold Weather Charges*	80				80		64	
		Cleaning Charges	...				...		...	
		Rents, Rates and Taxes	5				...		4	
		Office Expenses	600				608		389	
		Miscellaneous	750				800		523	
		Telegram Charges	1				10		11	
		Postage Charges	415				420		315	
		Purchase of Periodicals	...				...		1	
		Cost of Stationery	...				...		1	
			2,600				2,608		1,822	
			34,233				33,908		32,982	
		Deduct—Amount chargeable to "20. Police—Cattle Pounds"	*800*				*308*		...	
				34,233		33,900		33,600		32,982
40	40	Special Fund Audit Clerks—Clerks 1 (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900				9,900			
		Special Fund Audit Clerks in Taluk Offices—								
147	147	Clerks (15)	26,460				26,460		39,052	
		Local Allowance to one at Wynaad	90				90			
		Special Fund Audit Clerks in Deputy Tahsildars Offices—								
21	21	Clerks (15)	3,780				3,780			
		Famine Batta	...				...		9	
			40,230				40,230			
		Deduct—Probable Savings	290				*320*			
			39,940				39,910		39,061	
		Carried over	39,940	34,233		33,900	39,910	33,600	39,061	32,982

*This figure is subject to revision when the cattle pound estimates are settled.

EXPLANATORY REMARKS.

Actuals. 1896-97.	1897-98.	1898-99	Average.
Rs.	Rs.	Rs.	Rs.
2,760	2,507	3,357	2,875
341	451	328	373
36,753	19,946	20,745	25,815
39,854	22,904	24,430	29,063

The average of the actuals of the past three years has been adopted for both the revised and budget estimates.

(a) Includes the pay of the temporary clerk on Rs. 12 per mensem sanctioned in G.O., Mis. No. 3285, dated 11th September 1899.

Establishment,—For details of establishment—*vide* Appendix D.

Actuals. 1897-98.	1898-99.	Average Cost.
Rs.	Rs.	Rs.
1,391	1,857	1,624
338	341	340
161	7	84
25	31	28
28	135	81
47	64	56
...	...	...
4	4	4
294	389	341
528	523	526
4	11	7
385	315	350
2	1	2
18	1	9
1,834	1,822	1,828

Travelling Allowance.—The estimate has been fixed with reference to the actuals of the first four months of the current year and of those of the last eight months of the previous year.

Contingencies.—The estimates have been fixed with reference to the requirements reported by Collectors except in the case of the items marked with an asterisk, where Collectors' estimates have been reduced with reference to the actuals of the past years.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Numbers. 1899-1900.	Numbers. 1900-1901.	*PROVINCIAL*—contd.	Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*								
			Brought forward .	39,010	34,233		33,900	39,010	33,600	39,061	
Allowances—			Travelling Allowance . . .	500				500		474	
Supplies and Services—			Rewards for Impounding Cattle .	~~100~~				300		470	
Contingencies—			Purchase of Furniture . .	1,200				1,120		603	
			Repairs to Furniture . . .					11		19	
			Purchase of Books . . .	12				480		32	
			Tour Charges	300				100		203	
			Hot and Cold Weather Charges .	100				710		52	
			Rents, Rates and Taxes . .	560				1,097		418	
			Office Expenses	425				330		175	
			Miscellaneous	100				30		332	
			Telegram Charges . . .	30				100		11	
			Postage Charges . . .	100				1,000		30	
			Cost of Stationery (*a*) . . .	...						21	
				2,827				4,978		1,896	
				43,267				45,688		41,901	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds"					8,888		(*b*)7,245	
			Net Land Revenue Share . .	~~43,247~~ 43,267	~~33,267~~		35,000		30,800		34,656
	1	1	Municipal Establishment—(*c*)								
			Clerk (20)	240		240				164	
			Travelling Allowance . .	10		10				8	
					250		250				172
			TOTAL LOCAL AND SPECIAL FUND AUDIT ESTABTS., ETC. . . .		77,750		69,150		70,400		67,810
			HOSPITAL CHARGES.								
Establishments—	2	2	Apothecaries 2 (100) . .	2,400				2,400			
			Charge Allowance 2 (50) . .	1,200				1,200			
	8	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	3,720		7,430		3,720		5,705	
Allowances—			Charge Allowance 8 (10) . .	960				960			
			Local Allowance 2 (15), 4 (10) .	840				840			
			House rent Allowance 4 (5) . .	240				240		76	
			Language Allowance 3 (2) . .	72				72		2	
			Travelling Allce. of Hospl. Asstts.	1,200		1,000		1,020		999	
Contingencies—			Medical Contingencies . .	660		570		570		843	
				11,292				11,022			
			Deduct—Probable Savings .	32				22			
				11,260		9,000		11,000		7,625	
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" .	2,240		1,800		2,200		1,525	
				8,960		7,200		8,800		6,100	
			Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" .	1,920		1,500		1,755		1,179	
			TOTAL HOSPITAL CHARGES.		10,880		8,700		10,555		7,279

EXPLANATORY REMARKS.

32,982

The total of the revised estimate for the current year represents the sum of the actuals of the first three months of the current year (Rs. 8,754) and the actuals of the last nine months of the previous year (Rs. 26,202).

Actuals of 1897-98.	Actuals of 1898-99.	
Rs.	Rs.	
1,157	622	*Contingencies.*—The budget estimate has been based chiefly on the actuals of the past two years.
62	32	
132	203	
52	52	
556	418	
360	175	
376	332	
7	11	
99	30	
35	21	(*a*) Provision for this item will be made under "30—Stationery and Printing—Local".
2,836	1,896	

(*b*) The charges shown in this column include those relating to "20—Police—Cattle Pounds" and the total expenditure appertaining to this head has been deducted in lump so as to agree with the actuals adopted in the Accountant-General's accounts.

(*c*) G.O., No. 254, dated 18th March 1887.

Hospital Charges.—The revised estimate is based on Collectors' figures and the budget estimate is that fixed by the Surgeon-General with the Government of Madras.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE—Charges of District Administration—*contd.*

	Numbers. 1899-1900	Numbers. 1900-1901		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		EXPLANATORY REMARKS.
			PROVINCIAL—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			REGISTRATION OF RAIN GAUGES.									
Supplies and Services.			Cost of land	800								
			Petty works of construction and repair	1,123								
			Bottle gauges for villages	50								
			Purchase and repair of instruments	100								
					2,073							
Contingencies—			Tour charges	50								
			Office expenses									
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts"	10								
					40							
					2,113							
			Deduct—for rounding		13							
					2,100							

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records and Agriculture—*contd.*

	Numbers. 1899-1900	Numbers. 1900-1901	DETAILS.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		EXPLANATORY REMARKS.
			PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.									
			DISTRICT CHARGES.									
Establishment—	638	648	Revenue Inspectors 1 (60), 4 (50), 2 (45), 263 (40), 372 (35), 3 (30), 3 (25)	2,88,660				2,84,220		2,84,381		*Establishment.*—The revised and budget estimates under this head have been fixed at Rs. 2,83,450 and 2,85,100, respectively, with reference to the actuals of the first four months of the current year and those of the last eight months of the previous year. A provision of Rs. 900 and Rs. 2,550 under the budget and revised estimates, respectively, for the Irrigation Revenue Inspectors in the Gódávari district has been made under 3-A. Land Revenue Charges of District Administration—Temporary Establishment—*vide* item 45 of the Appendix D.
	7	11	Local Allowance 1 (30), 2 (25), 1 (20), 5 (10), 2 (5)	1,920				1,920		1,565		
				2,90,580				2,86,140		2,85,946		
			Deduct—Probable Savings	5,480				7,140				
					2,85,100		2,83,450		2,79,000		*2,85,946	
Allowances—			Travelling Allowances	18,000		18,000		18,000		17,140		
			Conveyance Allowance	720		720		720		715		
					18,720		18,720		18,720		17,855	
Supplies and Services—			Replacing of Boundary Stones	580		580		580		350		
					580		580		580		350	
					3,04,400		3,02,750		2,98,300		3,04,151	
			Deduct—Probable Savings		...		50					
			TOTAL DISTRICT CHARGES		3,04,400		3,02,700		2,98,300		3,04,151	

* Includes the pay of the temporary Irrigation Revenue Inspectors in Gódávari.

APPEN

Huzur Establishment—

Districts.	I.—Vernacular correspondence section.												
	Sheristadars.			Clerks.								Total.	
	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 70.	Rs. 60.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													Rs.
Ganjám	...	1	...	1	1	...	1	2	2	...	3	11	520
Vizagapatam ...	...	1	...	1	1	...	1	2	1	...	3	10	495
Gódávari ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Kistna	1	...	...	1	1	...	1	2	2	1	4	13	580
Nellore	1	...	...	1	1	...	1	2	2	1	4	13	580
Cuddapah ...	...	1	...	1	1	...	1	2	2	2	4	14	575
Anantapur ...	...	1	...	1	1	...	1	2	2	1	4	13	555
Bellary	...	1	...	1	1	...	1	2	2	1	4	13	555
Kurnool	...	1	...	1	1	...	1	2	2	1	4	13	555
Madras	...	1	...	...	...	...	...	...	...	...	...	1	200
Chingleput ...	...	1	...	1	1	...	1	2	2	1	4	13	555
North Arcot ...	1	...	...	1	1	...	1	2	2	1	4	13	580
South Arcot ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Tanjore	1	...	...	1	1	...	1	2	2	1	4	13	580
Trichinopoly ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Madura	...	1	...	1	1	...	1	2	2	1	4	13	555
Tinnevelly ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Coimbatore ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Nilgiris	...	...	1	...	...	1	...	...	1	...	...	3	240
Salem	1	...	...	1	1	...	1	2	2	1	4	13	580
South Canara ...	...	1	...	1	1	...	1	2	2	1	4	13	555
Malabar	1	...	...	1	1	...	1	2	2	1	4	13	580
Total ...	11	10	1	20	20	1	20	40	40	19	78	260	11,740

DIX A.

Collector's Office.

II.—English correspondence section.													
Clerks.												Total.	
Rs. 150.	Rs. 80.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
15	16	17	18	19	20	21	22	23	24	25	26	27
												Rs.
1	...	1	...	2	1	1	1	1	...	1	9	470
1	...	1	...	1	1	1	1	2	...	1	9	445
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
...	...	...	1	1	...	...	1	3	...	...	6	215
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	* 1	9	440
1	...	1	...	1	1	1	1	1	1	2	10	455
...	1	...	1	1	...	2	...	1	1	...	7	305
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
1	...	1	...	1	1	1	1	1	1	2	10	455
20	1	20	2	23	20	22	21	25	19	37	210	9,610

* Excludes one clerk on Rs. 15, whose appointment was abolished in Government Order, Mis. No. 4371, Revenue, dated 6th November 1898.

APPEN

Huzur Establishment—

Districts.	III.—Record section.						IV.—English Account section.											
	Clerks.				Total.		Accountants.										Total.	
	Rs.60.	Rs.45.	Rs.25.	Rs.15.	Number.	Cost.	Rs.85.	Rs.80.	Rs.50.	Rs.45.	Rs.40.	Rs.35.	Rs.30.	Rs.25.	Rs.20.	Rs.15.	Number.	Cost.
	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
						Rs.												Rs.
Ganjám ...	1	...	1	3	5	130	1	...	...	1	...	1	1	...	3	5	12	330
Vizagapatam.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	6	14	370
Gódávari ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Kistna ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Nellore ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Cuddapah ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Anantapur ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Bellary ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Kurnool ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
North Arcot.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
South Arcot.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Tanjore ...	1	...	1	3	5	130	1	...	...	1	...	1	1	2	3	4	13	365
Trichinopoly.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	4	11	320
Madura ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Tinnevelly..	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Coimbatore...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Nilgiris ...	...	1	...	...	1	45	...	1	1	...	1	...	1	1	1	...	6	245
Salem ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
South Canara	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Malabar ...	1	...	1	3	5	130	1	...	...	1	...	1	1	2	3	4	13	365
Total ...	20	1	20	60	101	2,645	20	1	1	20	1	20	21	22	52	75	233	6,815

DIX A—*contd.*

Collector's Office—*contd.*

V.—Vernacular Account section.						VI.—Treasury and Stamp section.											
Accountants.				Total.		Cash-keepers.			Shroffs.				Accountants.		
Rs.45.	Rs.35.	Rs.20.	Rs.15.	Number.	Cost.	Rs. 125.	Rs. 100.	Rs. 70.	Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
					Rs.										
1	1	1	2	5	130	...	...	1	...	...	1	...	1	2	...
1	1	1	1	4	115	1	...	...	1	1	...	* 3	1	1	1
1	1	1	3	6	145	...	...	1	...	...	1	...	1	1	...
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	1	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	...	...	1	...	...	...	...	1	1	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	3	2	7	170	1	...	...	1	1	...	3	1	1	1
1	1	1	1	4	115	1	...	...	1	1	1	3	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	1	4	115	...	...	1	...	...	...	...	1	1	...
1	1	1	4	7	160	...	1	...	...	...	...	...	1	1	...
20	20	22	53	115	2,835	15	1	5	15	15	4	25	20	21	15

* Includes one shroff on Rs. 15 sanctioned in Government Order, R. No. 896, Financial, dated 11th July 1899.

APPEN

Huzur Establishment—

Districts.	VI.—Treasury and Stamp section—*cont.*					VII.—Office							
	Gollahs.			Total.		Attenders.					Muchis.		
	Rs. 10.	Rs. 8.	Rs. 7.	Number.	Cost.	Rs. 14.	Rs. 12.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.	Rs. 12.	Rs. 10
	62	63	64	65	66	67	68	69	70	71	72	73	74
					Rs.								
Ganjám	2	1	8	178	...	...	3	6	8	1	1	1
Vizagapatam ...	1	1	2	13	337	...	...	2	6	8	1	1	1
Gódávari	2	...	6	151	...	...	2	6	8	1	1	1
Kistna	1	1	2	12	322	...	...	2	6	8	1	1	1
Nellore	1	1	2	12	322	...	...	2	6	8	1	1	1
Cuddapah	1	1	2	12	327	...	...	2	6	8	1	1	1
Anantapur ...	1	1	2	11	307	...	...	2	6	8	1	1	1
Bellary	2	...	5	131	...	...	2	6	8	1	1	1
Kurnool	1	1	2	11	307	...	...	2	6	8	1	1	1
Madras	...	...	...	...	...	...	1	...	...	...	...	...	1
Chingleput ...	1	1	2	11	307	...	...	2	6	8	1	1	1
North Arcot ...	1	1	2	11	307	...	...	2	6	8	1	1	1
South Arcot ...	1	1	2	12	322	..	...	2	6	8	1	1	1
Tanjore	1	1	2	13	337	...	...	2	6	8	1	1	1
Trichinopoly ...	1	1	2	14	357	...	...	2	6	8	1	1	1
Madura	1	1	2	11	307	...	...	2	6	8	1	1	1
Tinnevelly ...	1	1	2	12	322	...	...	2	6	8	1	1	1
Coimbatore ...	1	1	2	11	307	...	...	2	6	8	1	1	1
Nilgiris	...	...	1	70	1	1	1	...	...	1	...	...
Salem	1	1	2	11	307	...	...	2	6	8	1	1	1
South Canara	2	...	5	131	...	...	2	6	8	1	1	1
Malabar	3	...	6	169	...	...	2	6	8	1	1	1
Total ...	15	26	31	208	5,625	1	2	42	120	160	21	20	21

DIX A—*contd.*

Collector's Office—*contd.*

servants.

Duffadars.	Peons.					Masalchis.		Sweeper.	Gardener.	Scavengers.			Total.		Total, Collector's office.	
													Number.	Cost.	Number.	Cost.
Rs. 14.	Rs. 11	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 6.	Rs. 6.	Rs. 9.	Rs. 7.	Rs. 5.	Rs. 3½.					
75	76	77	78	79	80	81	82	83	84	85	86		87	88	89	90
														Rs.		Rs.
1	...	...	10	5	...	2	2	...	...	...	...		40	324	90	2,082
1	...	...	10	8	...	2	2	...	...	...	...		42	335	97	2,227
1	...	...	10	8	...	2	2	...	...	...	...		42	335	94	2,136
1	...	...	10	8	...	2	2	...	...	...	...		42	335	100	2,307
1	...	...	10	8	...	2	2	...	...	...	...		42	335	100	2,307
1	...	...	10	8	...	2	2	...	...	...	...		42	335	99	2,272
1	...	...	10	8	...	2	2	...	...	1	...		43	340	98	2,237
1	...	...	10	8	...	2	2	...	...	...	...		42	335	91	2,056
1	...	...	10	8	...	2	2	...	...	...	...		42	335	97	2,232
...	...	...	4	2	...	...	1	...	..	...	...		9	74	16	489
1	...	..	10	8	...	2	2	...	...	...	...		42	335	99	2,267
1	...	...	10	8	...	2	2	...	...	...	...		42	335	97	2,257
1	...	...	10	8	...	2	2	...	...	...	...		42	335	100	2,307
1	...	...	10	8	...	2	2	...	...	...	...		42	335	103	2,372
1	...	..	10	8	...	2	2	...	...	...	...		42	335	99	2,292
1	...	...	10	8	...	2	2	...	...	...	1		43	338½	100	2,270½
1	...	...	10	8	...	2	2	...	...	...	...		42	335	99	2,292
1	...	...	10	8	...	2	2	...	...	...	...		42	335	97	2,257
1	6	6	...	...	1	...	...	1	1	...	...		20	214	38	1,119 A
1	...	...	10	8	...	2	2	...	..	...	...		42	335	97	2,257
1	...	...	10	8	...	2	2	...	...	...	...		42	335	89	2,026
1	...	...	10	8	...	2	2	...	...	...	...		42	335	96	2,194
21	6	6	204	159	1	40	41	1	1	1	1		869	6,985½	1,996	46,255½

A. Excludes Local allowance of Rs. 211 sanctioned in Government Orders, R. No. 983-Fl., dated 12th September 1898, and Mis. No. 2248, Revenue, dated 22nd June 1899.
Clerks—1 (21), 2 (20), 4 (15), 6 (10), 5 (5).
Servants—~~1 (10)~~, 1 (1).

NOTE.—The grant of local allowance to inferior servants sanctioned in Government Order, R. No. 307, dated 7th March 1899, has not been given effect to as the present incumbents still continue in office.

APPENDIX A—*contd.*

Huzur Establishment—Sub-Collector's Office.

Districts.	Clerks.						Atten-dér.	Muchi.	Duffa-dar.	Peons.	Masal-chi.	Sweeper.	Total.	
	Rs.85.	Rs.50.	Rs.40.	Rs.25.	Rs.20.	Rs.15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
	91	92	93	94	95	96	97	98	99	100	101	102	103	104
														Rs.
Ganjám	1	1	1	1	2	1	1	1	1	3	1	1	15	316
Vizagapatam ...	1	1	1	1	1	1	1	1	1	6	1	1	17	317
Gódávari ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Kistna	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Nellore	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Cuddapah ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
North Arcot ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
South Arcot ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Tanjore	*1	1	1	1	2	1	1	1	1	6	1	1	18	337
Trichinopoly ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Tinnevelly ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Coimbatore ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	1	1	1	1	2	1	1	1	1	6	1	1	18	337
South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Total ...	15	15	15	15	29	15	15	15	15	87	15	15	266	5,014

* Excludes personal allowance of Rs. 65.

APPENDIX A—*contd.*

Huzur Establishment—Head and Special Assistant Collectors' Offices.

Clerks.							Atten-dér.	Muchi.		Peons.			Masal-chi.
Rs. 70.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 12.	Rs. 10.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.
105	106	107	108	109	110	111	112	113	114	115	116	117	118
1	1	...	...	...	1	1	1	...	1	...	...	2	1
2	2	2	...	...	2	2	2	...	2	...	2	8	2
2	1	2	...	1	2	2	1	1	1	1	2	7	2
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	...	...	1	...	1	...	...	..	...	...	2	2	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	...	1	...	1	...	1	4	1
2	2	2	...	...	2	2	2	...	2	...	2	8	2
22	20	20	1	1	22	20	20	1	20	1	22	83	22

Head and Special Assistant Collectors' Offices—*contd.*

APPENDIX A—*cont.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Sweeper.	Scavenger.	Total.		Clerks.							Attender.		Peons.			Masalchis.		Lascars.	Sweeper.	Total.		Total Huzur establishment.	
	Rs. 6.	Rs. 5.	Number.	Cost.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 10	Rs. 8.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	Rs. 5.	Rs. 7.	Rs. 6.	Number.	Cost.	Number.	Cost.
	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142
				Rs.																		Rs.		Rs.
Ganjám	...	...	9	188	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	132	2,846
Vizagapatam	...	...	26	490	...	...	1	...	...	1	2	...	1	...	3	...	1	...	...	...	9	130	149	3,164
Gódávari	...	...	25	467	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	155	3,200
Kistna	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	149	3,149
Nellore 1	...	...	14	251	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	150	3,155
Cuddapah	...	...	...	...	...	...	3	...	...	3	7	...	3	...	9	...	3	...	...	...	28	405	145	3,014
Anantapur	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	129	2,742
Bellary	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	122	2,561
Kurnool	...	...	13	245	...	...	3	...	...	3	6	...	3	...	9	...	3	...	...	...	27	390	137	2,867
Madras	...	...	...	...	1	1	...	2	2	2	3	1	1	2	7	...	...	...	3	1	26	415	42	904
Chingleput	...	...	...	...	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	135	2,864
North Arcot	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	146	3,099
South Arcot	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	149	3,149
Tanjore	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	149	3,149
Trichinopoly	...	...	13	245	...	...	3	...	...	3	6	...	3	...	9	2	3	...	...	...	29	402	163	3,356
Madura	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	130	2,797
Tinnevelly	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	149	3,112½
Coimbatore	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	148	3,134
Nilgiris 1	...	...	14	251	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	146	3,099
Salem	...	1	9	* 161	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47	1,280
South Canara	...	...	13	245	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	146	3,099
Malabar	...	...	12	230	...	...	2	...	...	2	4	...	2	...	6	...	2	...	...	...	18	260	119	2,516
	...	...	26	490	...	1	2	1	...	5	5	...	2	1	12	...	2	1	...	...	* 32	470	172	3,491
Total ...	1	1	277	5,217	1	2	42	3	2	47	89	1	44	2	139	2	42	1	3	1	421	6,112	2,960	62,598½

* Excludes local allowance of Rs. 80½ for Wynaad, viz.— Clerks (35), (15), (10).

* Excludes local allowance of Rs. 77½ for Wynaad, viz.— Clerks (25), (15), 2 (10). Servants (4), 3 (3½), (3).

APPEN

SUB-DIVISIONAL

Tahsildars

Districts.	Tahsildars.					Taluk Sheristadars.	Head Accountants.		Revenue Inspectors.				
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175	Rs. 150.	Rs. 60.	Rs. 60.	Rs. 50.	Rs.60.	Rs.50.	Rs. 45.	Rs. 40.	Rs. 35.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjám ...	...	1	...	1	1	...	...	3	..	...	...	8	6
Vizagapatam...	...	...	1	1	1	1	...	2	...	...	* 1	3	7
Gódávari ...	1	1	2	4	2	1	...	9	...	...	...	17	26
Kistna ...	1	2	3	3	3	4	...	8	...	...	...	16	32
Nellore ...	1	1	1	3	3	4	...	5	...	...	...	12	20
Cuddapah ...	...	1	3	4	3	3	...	8	...	...	...	18	23
Anantapur ...	...	...	2	3	3	4	...	4	...	...	...	8	18
Bellary ...	...	1	2	2	3	4	...	4	...	...	...	12	16
Kurnool ...	...	1	2	2	3	6	...	2	...	...	...	14	16
Madras ...	...	...	1	...	...	...	1	...	...	...	1	1	1
Chingleput ...	...	1	1	2	2	...	...	6	...	...	...	10	12
North Arcot ...	1	2	1	2	3	1	...	8	...	...	...	16	22
South Arcot ...	1	2	3	1	1	...	...	8	...	...	...	17	24
Tanjore ...	2	2	3	1	1	...	...	9	...	...	...	16	21
Trichinopoly ...	1	1	1	1	1	...	...	5	..	...	...	11	13
Madura ...	...	1	2	1	2	...	...	6	...	...	...	13	15
Tinnevelly ...	1	2	2	2	2	1	...	8	...	...	...	15	21
Coimbatore ...	1	1	3	3	2	2	...	8	...	...	...	15	23
The Nilgiris ...	...	...	...	..	...	...	...	...	...	...	...	...	...
Salem ...	1	2	2	2	2	5	...	4	...	...	...	15	20
South Canara...	...	1	2	1	1	...	...	5	...	...	...	6	10
Malabar ...	1	1	3	3	1	1	...	8	1	1	...	14	18
Total ...	12	24	40	42	40	37	1	120	1	1	2	257	364

Note.—The scale of pay adopted is that given in the proposition statement sanctioned in Government Order No. 374, Revenue, dated 14th June 1899.

* One Revenue Inspector on Rs. 35 to 50 sanctioned in G.O., Mis. No. 1913, dated 18th May 1896, will draw Rs. 45 on 1st April 1900.

DIX B.

Establishments.

establishments.

Clerks.									Shroffs.			
Rs. 35.	Rs. 30.	Rs. 25.	Rs. 24.	Rs. 21.	Rs. 20.	Rs. 18.	Rs. 17½.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 10.
15	16	17	18	19	20	21	22	23	24	25	26	27
...	3	4	...	...	6	...	6	9	...	...	3	2
...	3	3	...	...	5	...	6	6	...	...	1	2
...	10	11	...	...	19	...	19	25	...	...	10	5
...	12	15	...	...	24	...	24	33	...	...	12	5
...	9	10	..	...	18	...	18	21	...	...	9	4
...	11	12	...	...	22	...	22	28	...	...	11	1
...	8	8	...	...	15	...	16	17	...	...	8	...
...	8	8	...	...	16	...	16	22	...	...	8	1
...	8	9	...	...	16	...	16	23	...	...	8	...
1	2	1	* 5	* 5	4	* 5	1	2	1	...	...	...
...	6	6	...	...	12	...	12	16	...	...	6	2
...	9	10	...	...	16	...	18	24	...	...	9	5
...	8	9	...	...	16	...	16	23	...	...	8	5
...	9	11	...	...	18	...	18	26	...	...	9	10
...	5	6	...	...	10	...	10	14	...	...	5	2
...	6	6	...	...	12	...	12	15	...	...	6	2
...	9	11	...	...	18	...	18	23	...	...	9	5
...	10	11	...	...	20	...	20	27	...	...	10	5
...	...	...	...	...	...	...	...	...	...	...	...	...
...	9	12	...	...	18	...	18	25	...	...	9	3
...	5	5	...	...	10	...	10	14	...	...	4	4
...	9	11	...	...	18	...	18	24	...	1	9	6
1	159	179	5	5	313	5	314	417	1	1	154	69

* Kunkapillais.

APPEN

Sub-Divisional

Tahsildars and their

Districts.	Gollah.	Dufterbunds.				Muchis.	Duffadars.	
	Rs. 10.	Rs. 10.	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 10.	Rs. 9.
	28	29	30	31	32	33	34	35
Ganjám	...	...	...	...	3	3	...	3
Vizagapatam	...	...	...	...	3	3	...	3
Gódávari	...	...	...	1	9	10	...	10
Kistna	...	...	...	...	12	12	...	12
Nellore	...	...	...	...	9	9	...	9
Cuddapah	...	...	...	...	11	11	...	11
Anantapur	...	1	...	...	7	8	...	8
Bellary	...	...	...	...	8	8	...	8
Kurnool	...	...	...	...	8	8	...	8
Madras	1	...	15	...	1	...	1	...
Chingleput	...	...	...	...	6	6	...	6
North Arcot	...	...	...	...	9	9	...	9
South Arcot	...	...	...	...	8	8	...	8
Tanjore	...	...	...	...	9	9	...	9
Trichinopoly	...	...	...	...	5	5	...	5
Madura	...	...	...	...	6	6	...	6
Tinnevelly	...	...	...	...	9	9	...	9
Coimbatore	...	...	...	...	10	10	...	10
The Nilgiris	...	...	...	...	...	...	...	...
Salem	...	...	...	...	9	9	...	9
South Canara	...	...	...	...	5	5	...	5
Malabar	...	...	...	...	9	9	...	9
Total ...	1	1	15	1	156	157	1	157

DIX B—*cont.*

Establishments—*cont.*

and their establishments—*cont.*

Peons.				Mussalchi.	Sweeper	Scavengers.			Total.	
Rs. 8.	Rs. 7.	Rs. 6.	Rs. 5.	Rs. 5.	Rs. 5	Rs. 6.	Rs. 5.	Rs. 2½	Number.	Cost.
36	37	38	39	40	41	42	43	44	45	46
										Rs.
									131	* 2,355
9	15	39	...	3	3	...	...	...	109	(a) 2,025
9	15	24	3	3	3	...	...	...	414	(b) 7,490½
30	50	122	...	10	10	...	...	...	510	(c) 9,081
36	60	157	...	12	12	...	...	...	368	* 6,505
27	45	112	...	9	9	...	...	2	450	7,957
33	55	135	...	11	11	...	...	...	316	5,487
24	40	98	...	8	8	...	...	...	327	5,741
24	40	100	...	8	8	...	...	...	336	5,907
24	40	106	...	8	8	...	...	...	66	(i) 1,241½
...	16	...	...	...	...	...	...	...	245	4,315
...	30	73	...	6	6	...	...	...	376	* 6,770
27	45	112	...	9	9	...	...	...	351	(d) 6,491
24	40	105	...	8	8	...	...	...	387	* 7,056
27	45	112	...	9	9	1	1	...	215	3,969
15	25	64	...	5	5	...	...	...	257	4,592
18	30	80	...	6	6	..	...	...	376	(e) 6,795
27	45	112	...	9	9	...	...	...	415	(f) 7,419
30	50	124	...	10	10	...	...	...	...	...
...	..	..	...	..	...	...	...	...	381	6,865
27	45	117	...	9	9	...	...	...	203	(g) 3,570
15	25	60	...	5	5	...	...	...	375	(h) 6,793
27	45	110	...	9	9	..	...	...		
471	801	1,962	3	157	157	1	1	2	6,608	1,18,425

(a) Excludes establishment to supervise the recently-resumed muttahs in the Golgonda Hills—Government Orders, No. 1913, Revenue, dated 18th May 1895, and R. No. 379, Financial dated 24th March 1897—

	Rs.		Rs.
2 Munsifs on Rs. 7 each	14	1 Pattandar	1½
1 Munsif	6	1 Bavikí	1
1 Munsif	2		
1 Munsif	—	Total ..	39½
2 Peons on Rs. 5 each	10		
1 Karnam	6		

(b) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant Yernagudem, and includes 3 Revenue Inspectors on Rs. 40 each, 6 on Rs. 35 each and 9 peons on Rs. 5 each sanctioned in Government Order, No. 569, Revenue, dated 1st August 1899.

(c) Excludes village establishments in—

	No.	Cost
		Rs.
.. ..	310	1,470
Gudur zamindari	8	44
Kruttivennu estate	—	—
Total ..	318	1,520

Government Order Mis. No. 2248, Revenue dated 6th June 1895.

(d) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Kallakurichi.

(e) Do. do. 10 do. do. Ottappidáram.

(f) Excludes local allowance of Rs. 80 as shown below:—

	Rs.		
1 Tahsildar	50	3 Revenue Inspectors	Rs. 10 each.

(g) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Coonlapoor.

(h) Excludes local allowance of Rs. 350 as shown below and the personal allowance of Rs. 5 to the shroff, Chirakkal taluk:—

	Rs.		Rs.
1 Tahsildar	60	10 Clerks (15), 2 (12½), 2 (10), 2 (8¾), 3 (7½) ..	100
1 Sheristadar	30	1 Shroff	10
3 Revenue Inspectors (30), (25), (20)	75	26 Servants (4½), 3 (4), 7 (3½), 13 (3), 2 (2½) ..	85

(i) The scale of establishment was raised at an increased cost of Rs. 37½ per *mensem*—Government Order, R. No. 972, Financial, dated 26th July 1899.

* Variations are due to regrading of taluks in Ganjám (+ Rs. 25), Nellore (+ Rs. 25), North Arcot (+ Rs. 25) and Tanjore — Rs. 75).

APPENDIX

Sub-Divisional

Section II.—Deputy

Districts.	Deputy Tahsildars.			Sheristadar.	Revenue Inspectors.				
	Rs. 150.	Rs. 120.	Rs. 100.	Rs. 50.	Rs. 50.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
1	2	3	4	5	6	7	8	9	10
Ganjám	...	7	3	...	...	...	2	...	...
Vizagapatam ...	...	7	4	...	...	...	3	3	3
Gódávari	...	6	7	...	...	3	2	...	...
Kistna	...	1	7	...	...	...	...	...	...
Nellore	...	4	3	...	...	...	...	...	...
Cuddapah	...	...	4	...	...	...	...	...	...
Anantapur ...	...	...	2	...	...	...	...	...	...
Bellary	...	1	2	...	...	...	...	...	...
Kurnool	..	...	5	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...
Chingleput ...	...	...	4	...	...	...	...	...	...
North Arcot ...	...	8	2	...	...	...	...	...	...
South Arcot ...	...	...	9	...	...	...	...	...	...
Tanjore	...	2	8	...	...	...	...	...	...
Trichinopoly ...	...	2	3	...	...	...	...	...	...
Madura	...	9	4	...	...	1	1	...	...
Tinnevelly ...	...	1	6	...	...	...	...	...	...
Coimbatore ...	...	...	6	...	...	...	...	...	...
Nilgiris	...	...	3	1	3	2	...	...	...
Salem	1	1	8	...	...	...	...	...	...
South Canara ...	..	...	5	...	...	...	...	...	...
Malabar	...	3	11	...	...	...	...	...	...
Total ...	1	52	106	1	3	6	8	3	3

NOTE.—The scale of pay adopted is that given

B.—*cont.*

Establishments—*cont.*

Tahsildars' establishments.

Sub Treasurer.	Clerks.					Accountant	Shroffs.			Golla	Dufterbands.	Duffadar.	
Rs. 30.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 17½.	Rs. 15.	Rs. 35.	Rs. 15.	Rs. 12½.	Rs. 10.	Rs. 7.	Rs. 7.	Rs. 8.	Rs. 7.
11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	1	...	10	...	15	...	2	1	2	...	10	...	...
...	...	...	11	...	11	...	...	...	9	...	11	...	...
...	...	...	13	...	15	...	...	...	3	...	12	1	...
...	...	...	8	...	9	...	...	...	1	...	8	...	...
...	...	...	7	...	7	...	...	...	...	...	7	...	...
...	...	...	3	...	4	...	...	...	...	...	4	...	...
...	...	...	2	...	2	...	...	...	...	...	2	...	...
...	...	...	3	...	3	...	...	...	...	...	3	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	4	...	5	...	...	...	...	...	4	...	...
...	...	...	10	...	11	...	...	...	3	...	10	...	...
...	...	...	9	...	10	...	...	...	...	...	9	...	...
...	...	...	9	...	10	...	...	...	1	...	10	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
...	...	...	13	1	22	1	1	...	...	1	12	...	...
...	1	...	7	...	8	...	...	...	...	...	7	...	...
...	...	...	6	...	6	...	...	...	...	...	6	...	...
...	3	* 2	4	2	3	...	1	...	...	...	2	...	...
...	...	...	9	...	11	...	...	† 1	...	...	10	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
1	...	...	12	...	12	...	1	...	...	...	11	...	1
2	5	2	155	3	179	1	5	2	19	1	153	1	1

in the proposition statement sanctioned in Government Order, No. 374, dated 14th June 1899.

* One Accountant.

† On Rs. 2.

APPENDIX B—*cont.*

Sub-Divisional Establishments—*cont.*

Section II.—*Deputy Tahsildars' establishments—cont.*

Districts.	Peons.					Masalchis.		Total.		
	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 3.	Rs. 7.	Rs. 5.	Rs. 2.	Number.	Cost.
	25	26	27	28	29	30	31	32	33	34
										Rs.
Ganjám	...	...	11	15	...	...	10	...	90	(a) 2,044½
Vizagapatam	...	...	11	30	...	...	11	...	114	2,374
Gódávari	...	...	11	25	...	...	13	...	111	(b) 2,509
Kistna	...	...	8	9	...	...	8	...	59	1,331
Nellore	...	...	7	7	...	...	7	...	49	1,200
Cuddapah	...	...	4	4	...	...	4	...	27	620
Anantapur	...	...	2	2	...	...	2	...	14	320
Bellary	...	...	3	3	...	...	3	...	21	500
Kurnool	...	...	5	5	...	...	5	...	35	800
Madras	...	...	...	...	...	...	...	...	...	...
Chingleput	...	...	4	5	...	...	4	...	30	661
North Arcot	...	...	10	10	...	...	10	...	74	1,805
South Arcot	...	...	9	10	...	...	9	...	65	1,461
Tanjore	...	...	10	10	...	...	10	...	70	1,630
Trichinopoly	...	...	5	5	...	...	4	...	34	835
Madura	...	...	13	16	1	...	14	...	110	(c) 2,563½
Tinnevelly	...	...	7	9	...	...	7	...	53	(d) 1,197
Coimbatore	...	...	6	6	...	...	6	...	42	960
Nilgiris	2	4	1	5	...	2	1	...	41	(e) 1,012
Salem	...	...	11	9	...	...	10	...	71	(f) 1,681
South Canara	...	...	5	5	...	...	4	...	34	795
Malabar	...	...	13	18	...	...	11	1	95	(g) 2,265
Total ...	2	4	156	208	1	2	153	1	1,239	28,564

(a) Excludes local allowance of Rs. 15 to the Deputy Tahsildar, Aska, and includes one Revenue Inspector on Rs. 25, one Sub-Treasurer on Rs. 30 and four peons on Rs. 6 each—*vide* Government Orders, R. No. 773, dated 13th July 1898, R. No. 928, *Financial*, dated 18th July 1899, and R. No. 1033, dated 8th August 1899.

(b) Excludes local allowance of Rs. 164 to the employés of the Deputy Tahsildars' offices of Polavaram, Yellavaram and Chodavaramu and seven hands costing Rs. 85 per mensem debitable to Law and Justice. The local allowance of the Deputy Tahsildar, Yallavaram, was raised from Rs. 5 to Rs. 20 by reducing the pay of the Deputy Tahsildar, Prattipadu, from Rs. 120 to 100—*vide* Government Order, R. No. 1202, Financial, dated 16th November 1898.

	Rs.
Deputy Tahsildar 2 (30), (25)	85
Clerks 3 (10), 4 (5)	50
Servants 10 (2), 9 (1)	29
Total ...	164

(c) Excludes local allowance of Rs. 62, viz., Deputy Tahsildar (Rs. 30), clerks 4 (5) and servants 6 (2).

(d) Includes Rs. 20 in the pay of the Deputy Tahsildar, Tuticorin, and one clerk on Rs. 30, one on Rs. 15 and two peons on Rs. 6 each sanctioned in Government Order, No. 697, *Financial*, dated 15th June 1899.

(e) Worked out with reference to the proposition statement submitted to Government with Board's Reference A. No. 313, dated 19th September 1899, and excludes local allowance of Rs. 315½ as shown below :—

	Rs.
Deputy Tahsildars 1 (50), 2 (25)	100
Revenue Inspectors 1 (25) 2 (10), 2 (5)	65
Sheristadar 1 (25)	25
Clerks 1 (15), 1 (12½), 3 (10), 1 (7½), 9 (5)	110
Servants 2 (3½), 4 (3), 1 (2½), 2 (2)	25½
Total ...	315½

(f) Excludes local allowance of Rs. 13 : clerks 2 (5) and servnts (3).

(g) Excludes local allowance of Rs. 111 to the Deputy Tahsildar's office, Vayittiri—

	Rs.
Deputy Tahsildar 1 (50)	50
Clerks 2 (10), 1 (15), 1 (7½)	42½
Servants 2 (3½), 3 (3), 1 (2½)	18½
Total ...	111

APPENDIX C.

STATIONARY SUB-MAGISTRATES' ESTABLISHMENTS.

Districts.	Stationary Sub-Magistrates.		Clerks.		Attenders.	Peons.	Masalchi.	Total.	
	Rs. 120.	Rs. 100.	Rs. 20.	Rs. 15.	Rs. 7.	Rs. 6.	Rs. 5.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10
									Rs.
Ganjám	3	...	3	3	3	6	...	18	522
Vizagapatam ...	2	...	2	2	2	4	...	12	348
Gódávari	4	5	9	9	9	18	...	54	1,466
Kistna	...	8	8	8	8	16	* 1	49	1,237
Nellore	1	4	5	5	5	10	...	30	790
Cuddapah	...	8	8	8	8	16	...	48	1,232
Anantapur	...	4	4	4	4	8	...	24	616
Bellary	...	4	4	4	4	8	...	24	616
Kurnool	...	2	2	2	2	4	...	12	308
Chingleput ...	4	2	6	6	6	12	...	36	1,004
North Arcot ...	...	8	8	8	8	16	1	49	1,237
South Arcot ...	3	5	8	8	8	16	...	48	1,292
Tanjore	6	3	9	9	9	18	...	54	1,506
Trichinopoly ...	2	3	5	5	5	10	...	30	810
Madura	4	2	6	6	6	12	...	36	1,004
Tinnevelly	...	8	8	8	8	16	...	48	1,232
Coimbatore ...	1	7	8	8	8	16	...	48	1,252
Nilgiris	...	1	1	...	...	2	...	4	† 132
Salem	...	4	4	4	4	8	...	24	616
South Canara ...	...	5	5	5	5	10	...	30	770
Malabar	4	4	8	8	8	16	...	48	1,312
Total ...	34	87	121	120	120	242	2	726	19,302

* Sanctioned in Government Order, R. No. 90, Financial, dated 20th January 1899, for the Stationary Sub-Magistrate's office, Bezwada.

† Sanctioned in Government Orders, R. No. 391, Financial, dated 24th March 1899, and R. No. 1141, Financial, dated 30th August 1899, and excludes local allowance of Rs. 34—Sub-Magistrate (25), clerk (5) and peons 2 (2).

APPENDIX C.

APPEN

Local and Special Fund

Districts.	Local Fund establishments.												
	Clerks.								Attenders.	Total.		Taluk Local Fund Clerks.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.	No.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
											Rs.		Rs.
Ganjám ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Vizagapatam ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Gódávari ...	1	...	...	...	1	...	1	1	...	4	135	12	180
Kistna ...	1	...	...	...	1	...	...	2	1	5	137	...	...
Nellore ...	...	...	1	...	...	1	...	1	1	4	107	...	...
Cuddapah ...	...	...	...	† 1	...	...	1	1	1	4	97	...	...
Anantapur ...	...	...	...	† 1	...	...	...	1	...	2	70	...	...
Bellary ...	...	...	...	1	...	...	1	1	1	4	97	...	...
Kurnool ...	...	...	...	1	...	...	...	1	...	2	70	...	...
Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput ...	...	...	...	1	...	...	1	1	...	3	90	...	...
North Arcot ...	...	1	...	...	...	1	...	1	1	4	112	...	...
South Arcot ...	...	1	...	...	...	1	...	1	‖ 1	4	113	...	...
Tanjore ...	* 1	...	...	...	1	...	...	1	‡ 1	4	128	2	30
Trichinopoly ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Madura ...	1	...	...	...	...	1	1	1	...	4	130	...	...
Tinnevelly ...	...	1	...	...	...	1	...	1	...	3	105	5	75
Coimbatore ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Nilgiris ...	1	...	...	...	...	...	...	...	...	1	70	...	...
Salem	...	...	1	...	...	2	...	1	1	5	132	...	...
South Canara...	...	...	...	1	...	...	1	1	...	3	90	...	...
Malabar ...	1	...	...	...	1	...	...	1	§ 1	4	121	...	...
Total ...	6	3	4	8	4	9	8	21	9	72	2,184	19	285

* On Rs. 75.
† Excludes personal allowance of Rs. 5.
‖ On Rs. 8 sanctioned in Government Order, Mis. No. 981 L, dated 5th May 1899.
‡ On Rs. 8.
§ One peon on Rs. 6.

DIX D.

Establishments in Collectors' Offices

Special Fund establishments, Collector's office.						Special Fund establishments.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
15	16	17	18	19	20	21	22	23	24
					Rs.				
...	...	1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
1	...	...	1	2	45	10	150	4	60
* 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	...	...	...	...	...	...	...	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
...	...	...	...	...	...	...	...	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	1	15	...	...
7	9	5	19	40	825	147	2,205	21	315

* On Rs. 35.

APPENDIX E.

TEMPORARY Establishments.

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
General Establishments.	Rs.	Rs.	Rs.	Rs.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	2,000	2,000	3,000	733	This is a fluctuating item. The estimates have been fixed with reference to the actuals of the first four months of the current year which have amounted to Rs. 642.
Ganjám.					
2. Potdars to accompany remittances ..	..	..	50	..	The provision is unnecessary.
3. One clerk on Rs. 20 for twelve months in the Collector's office for checking the accounts of rent value of zamindaries furnished under section 65 of the Local Boards Act V of 1884.	240	..	..	..	The Collector's estimate of Rs. 240 for the ensuing year will be retained pending formal application to Government.
4. Establishment for disposing of waste tankbed lands commanded by the Rushikulya canal—	138	690	4,000	..	Government Order, Mis. No. 1130, Revenue, dated 17th March 1899—Provision has been made for ten months in the revised estimate for the current year and for two months for the budget estimate for 1900–1901. The salary of the Deputy Collector will be met from the provision made against "Salaries—Temporary Deputy Collectors."
		Rs.			
One clerk		25			
Do.		15			
Three peons on Rs. 7 each.		21			
One peon		8			
Total ..		69			
5. One clerk on Rs. 20 for auditing the charges of the Proprietary Estates' Village Service Fund.	240	120	..	..	The Collector's estimates of Rs. 120 and Rs. 240 for the current and ensuing years, respectively, will be retained pending formal application to Government.
6. One clerk on Rs. 15 for four months for copying inam accounts.	..	60	..	..	Government Order, No. 248 L., dated 3rd February 1899.
Visagapatam.					
7. One clerk on Rs. 30 and two clerks on Rs. 15 each for six months in the Collector's office for furnishing Taluk officers with extracts from service inam registers.	..	132	..	258	Government Order, Mis. No. 1086 L., dated 18th October 1898.
Gódávari.					
8. Two clerks on Rs. 15 each for twelve months for sorting the records of the Collector's office.	360	..	360	..	Applications for the entertainment of the establishment have not yet been received and the provision made by the Collector under the revised estimate will accordingly be struck out. The amounts will however be provided for in the estimate for 1900–1901 on the assumption that the establishment will be entertained from the 1st March next.
9. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Narsapur.	180	..	180	..	
10. One clerk on Rs. 15 and one attender on Rs. 8 for eighteen months for sorting the records of the Head Assistant Collector's office.	207	207	180	..	Government Order, R. No. 602, Financial, dated 2nd May 1899.

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
Kistna.	Rs.	Rs.	Rs.	Rs.	
11. One clerk on Rs. 20 in the Head Assistant Collector's office for compensation work.	240	240	240	305	The retention of the clerk up to 6th August 1900 has been sanctioned in Government Order, Mis. No. 2798, Revenue, dated 1st August 1899.
12. One clerk on Rs. 20 in the Headquarter Deputy Collector's office for compensation work.	240	..	..	..	The Collector's estimate of Rs. 240 for the next year will be retained pending formal application to Government.
13. Nine clerks for revising the village, taluk and huzur inam registers.	..	740	400	..	In its order, R. No. 319, Financial, dated 9th March 1899, Government sanctioned the entertainment for four months of five clerks on Rs. 20 each for checking the inam registers and again in its order, R. No. 1084, Financial, dated 17th August 1899, the sanction was extended to the entertainment for four months of four additional clerks, one on Rs. 25 and three on Rs. 20 each.
Cuddapah.					
14. Two gardeners on Rs. 5 each for the Collector's office compound.	90	90	90	60	For twelve months and six months respectively. Government Order, Mis. No. 4165, Revenue, dated 22nd September 1892.
15. One clerk on Rs. 35 for dealing with inam work in the Collector's office.	420	420	35	406	The continuance of the clerk for another year has been sanctioned in Government Order, Mis. No. 1372, Revenue, dated 11th April 1899. The Collector's provision for the next year will be retained as it is under contemplation to retain the clerk permanently.
16. Two clerks on Rs. 15 each for six months every year in the office of the District Magistrate, for disposal of applications for licenses under the Indian Arms Act XI of 1898.	180	180	..	..	Government Order, R. No. 953, Financial, dated 24th July 1899.
Kurnool.					
17. Establishment for the Kurnool-Cuddapah canal—	1,560	1,560	1,560	1,299	The deputation of the Deputy Collector has been extended for a further period of one year—*vide* Government Orders, Mis. No. 1427, dated 20th April 1899, and Mis. No. 3030, Revenue, dated 22nd August 1899. Provision is made for the ensuing year also to meet the cost of the establishment in case it is decided to retain the Deputy Collector for another year.
		Rs.			
One clerk		50			
Do.		30			
Do.		22			
One peon		8			
Two peons on Rs. 7 each.		14			
One masalchi		6			
Total ..		130			
North Arcot.					
18. Establishment for arranging the old records in the Collector's office—	1,834	1,284	1,284	1,288	The retention of the establishment costing Rs. 107 per mensem up to 31st March 1900 was sanctioned in Government Order, Mis. No. 611, Revenue, dated 10th February 1899. In its reference, D. No. 104, dated 12th September 1899, the Board has recommended the entertainment, during 1900-1901, of ten clerks on Rs. 15 each and one attender on Rs. 7.
		Rs.			
Two clerks on Rs. 20 each.		40			
Four clerks on Rs. 15 each		60			
One attender		7			
Total ..		107			
South Arcot.					
19. One clerk on Rs. 10 for a month in the office of the District Magistrate for the disposal of applications for licenses under the Indian Arms Act XI of 1898.	10	10	..	..	Government Order, R. No. 1060, Financial, dated 10th August 1899.
Tanjore.					
20. One clerk on Rs. 20 for six months for noting in the inam registers the charge made for excess area discovered by survey in minor inams.	..	32	..	88	Government Order, No. 888, Financial, dated 13th August 1898.
21. Three shroffs on Rs. 15 each during kist months.	180	271	..	..	Government Order, No. 580, Financial, dated 29th April 1899.

Temporary Establishments—*cont.*

	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	
Madura.	Rs.	Rs.	Rs.	Rs.	
22. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyar project—	3,952	3,432	3,432	3,372	Government Orders, No. 202, Revenue, dated 6th April 1898, and Mis. No. 1963, Revenue, dated 2nd June 1899. In the budget estimate for the ensuing year, provision has also been made for two additional clerks on Rs. 20 and 16.
One clerk 30					
Do. 20					
Two clerks on Rs. 15 each. 30					
One attender 8					
Six peons on Rs. 7 each .. 42					
One munshi 6					
Three Revenue Inspectors on Rs. 50 each 150					
Total .. 286					
23. One clerk on Rs. 20 for twelve months in the Collector's office to deal with papers in connection with Periyar works.	240	180	..	..	Government Order, Mis. No. 1963, dated 2nd June 1899. The Collector's estimate for the ensuing year is retained pending formal application to Government.
24. Establishment for the sub-division of survey fields.	8,000	..	7,764	..	No provision is made in the revised estimate as the subject matter is under correspondence with the Survey Department. Pending the receipt of detailed proposals, the Collector's estimate of Rs. 8,000 for the next year will be retained.
25. Two clerks on Rs. 15 each for one year for sorting the records of the Collector's office.	210	150	..	..	Board's reference A. No. 281, dated 18th August 1899.
26. Two clerks on Rs. 20 each for six months for the submission of proposals for the reorganization of the village staff in the proprietary estates in the Head Assistant Collector's division.	40	200	..	..	Board's reference A. No. 275, dated 16th August 1899.
27. One shroff on Rs. 15 for six months in the Collector's office.	..	90	..	..	Government Order, R. No. 501, Financial, dated 16th April 1899.
Coimbatore.					
Two shroffs on Rs. 15 each in the Collector's office during four months.	120	120	..	7	The provision in the revised estimate represents the actuals of the first four months of the current year.
South Canara.					
28. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	120	141	Government Order, No. 558, dated 4th July 1889.
Malabar.					
Establishment for the registration of janmam titles.	7,416	6,580	7,416	4,903	Government Order, R. No. 670, Financial, dated 6th July 1899. The provision in the revised estimate has been made with reference to actual requirements.
Rs.					
Three head clerks on Rs. 50 each 150					
Three clerks on Rs. 25 each. 75					
Do. on Rs. 20 ,, 60					
Six clerks on Rs. 15 each .. 90					
Three attenders on Rs. 10 each 30					
Six surveyors on Rs. 20 each 120					
Six peons on Rs. 7 each .. 42					
Do. on Rs. 6 ,, .. 36					
Three masalchis on Rs. 5 each 15					
Total .. 618					
Establishments for loans work	..	..	..	260	....
Do. on account of famine	..	..	..	800	....
Do. for the disposal of work in connection with Plague	..	..	..	..	....
Establishment dispensed with	..	..	..	3,803	
29. Reserve	1,383	92	1,389	1,305	....
			..	..	....
Total, General Establishment ..	30,000	19,000	31,600	19,118	....

Temporary Establishments—*cont.*

	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–1899.	
SUB-DIVISIONAL ESTABLISHMENTS.					
Ganjam.	Rs.	Rs.	Rs.	Rs.	
30. Two Revenue Inspectors on Rs. 35 each and four peons on Rs. 6 each to assist the Deputy Tahsildar, Aska, in measuring the area irrigated by the Rushikulya canal.	1,128	846	576	751	Sanctioned in Government Order, R. No. 1033, Financial, dated 8th August 1899, with effect from the 1st June last.
31. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildar's offices at Ganjam and Purushottapur.	360	360	360	393	The retention of the establishment up to 31st March 1900 was sanctioned in Government Order, Mis. No. 2668, Revenue, dated 19th July 1899. The Collector's provision for the next year will be retained pending formal application to Government.
32. For measuring lands in inam villages irrigated by the Rushikulya canal in the Berhampur and Goomsur taluks—	280	280	210	286	Board's Reference, B. No. 450, dated 29th August 1899.
Rs.					
Two Deputy Surveyors on Rs. 25 each .. 50					
Four lascars on Rs. 5 each 20					
Total .. 70					
For four months .. 280					
33. For the collection of quit-rent and land-cess on minor inams in zamindaris and other proprietary estates in the Chicacole Tahsildar's and Narasannapet Deputy Tahsildar's offices—	474	474	474	393	Government Order, Mis. No. 2992, dated 19th July 1899. The retention of the amins up to 31st March 1900 was sanctioned in Government Order, Mis. No. 2668, dated 19th July 1899. The Collector's estimate for the next year will be retained pending formal application to Government.
Rs.					
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Three amins on Rs. 6 each for twelve months .. 216					
Total .. 474					
34. Establishment for the disposal of waste and tank-bed lands commanded by the Rushikulya canal—	308	2,704	6,000	..	Government Order, Mis. No. 1130, dated 17th March 1899. The Collector's provision for the retention of the Deputy Tahsildar and of his clerk and two peons for a further period of three months is retained pending formal application to Government.
Rs.					
One Deputy Tahsildar .. 120					
One clerk 20					
Two peons on Rs. 7 each. 14					
Four surveyors on Rs. 20 each 80					
Four lascars on Rs. 7 each 28					
Total .. 262					
For nine months .. 2,358					
One head classifier .. 40					
One peon 7					
Total .. 47					
For six months .. 282					
Total .. 2,640					
35. One peon on Rs. 6 in the Deputy Tahsildar's office, Aska, to work under Revenue Inspector.	72	72	..	48	Government Order, R. No. 128, Financial, dated 2nd February 1897. The Collector's estimates for the current and ensuing years are retained subject to further report from the Collector regarding the necessity for the retention of the peons after 1st July last from which date the revision of the taluk establishments should take effect.
36. One peon on Rs. 6 in the Taluk office, Berhampur, to work under a Revenue Inspector.	72	72	..	18	

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENTS—*cont.*	Rs.	Rs.	Rs.	Rs.	
Gumsúm—cont.					
37. Potdars to accompany remittances for Taluk offices.	..	..	50	..	The provision is unnecessary.
38. Land-cess clerks on Rs. 15 each in Taluk offices for copying inam accounts.	..	690	..	..	Government Order, No. 248 L., dated 3rd February 1899.
39. One clerk on Rs. 15 for auditing the charges of the Proprietary Estates' Village Service Fund.	180	90	..	..	The Collector's estimate for the current and ensuing years will be retained pending formal application to Government.
40. Two Revenue Inspectors on Rs. 35 each for sub-dividing the land darkhasted for in the Goomsur taluk.	420	..	..	..	The Collector's estimate of Rs. 420 for 1900–1901 is retained pending formal application to Government.
Gódávari.					
41. Establishment for measuring irrigated lands in the Nidadavolu and Bahar-zulli estates—	1,300	1,300	1,300	1,610	Government Order, No. 767, Revenue, dated 24th September 1890.
Rs.					
Ten gumastahs on Rs. 13 each 130					
Twenty vettis on Rs. 4 each 80					
Total .. 260					
For five months 1,300					
42. A channel superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Elaru	288	288	288	287	Government Orders, No. 349, Revenue, dated 31st March 1897, and No. 1402, Revenue, dated 21st April 1890.
43. Two vettis on Rs. 4 each for two months for measuring the area irrigated with Government water in each of the zamindari villages of Pahavala and Coringa.	32	32	32	32	Government Order, Mis. No. 889, Revenue, dated 21st February 1898. The Collector's provision for the current and ensuing years will be retained subject to formal application to Government.
44. One clerk on Rs. 15 and one attender on Rs. 8 for twelve months for sorting the records of the Taluk office at Kovvur.	276	..	276	..	*Vide* remark against items 8 and 9.
45. Establishment for measuring irrigated lands in delta taluks—	1,080	3,000	5,688	791	The establishment has now been made permanent under Government Order, No. 509, dated 1st August 1899. But provision has been made for the ten temporary Revenue Inspectors and ten peons for three months.
Rs.					
Three Revenue Inspectors on Rs. 40 each .. 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each .. 300					
Ten peons on Rs. 6 each .. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
46. One Revenue Inspector on Rs. 35 for twelve months for compensation work in the Head Assistant Collector's division.	420	420	..	224	Government Order, R. No. 320, Financial, dated 9th March 1899. The Collector's estimate for the ensuing year will be retained pending formal application to Government.
47. One clerk on Rs. 15 for twelve months for compensation work in a Taluk office where the work may be heavy.	180	..	..	..	The Collector's estimate of Rs. 180 for 1900–1901 will be retained pending formal application to Government.

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
Kistna—cont.					
48. For collecting water-rate in the Gudur estate—	720	720	..	497	The establishment is necessary pending the revision of the village establishments—Government Order, No. 3207, Revenue, dated 14th August 1896.
Rs.					
Three monigars on Rs. 6 each 18					
Two do. on „ 5 „ 10					
Eight do. on „ 4 „ 32					
Total .. 60					
Nellore.					
49. One shroff on Rs. 10 for the Polur sub-treasury.	..	..	10	118	Already dispensed with.
Cuddapah.					
50. One gardener on Rs. 5 for twelve months for watering the young trees planted in the compound of the new taluk office, Proddatur.	60	..	..	..	The Collector's provision for 1900–1901 will be retained pending formal application to Government.
Anantapur.					
51. Sixteen deputy surveyors on Rs. 20 each for six months in Taluk offices for checking the sub-division of artizan inams.	320	1,600	..	..	Board's Reference, B. No. 449, dated 25th August 1899.
Bellary.					
52. Sub-Magistrate and establishment for Ramandrug—	600	536	600	561	To be kept on while the convalescent depot remains at Ramandrug—Government Order, No. 650, Judicial, dated 3rd April 1890. The Collector's estimates are retained.
Rs.					
One Sub-Magistrate .. 100					
One clerk 20					
Two peons on Rs. 7 each. 14					
One masalchi 6					
Total .. 140					
53. Establishment for the sub-division of the lands resumed in the Antapuram valley—	..	276	..	..	Government Order, R. No. 507, Financial, dated 17th April 1899.
Rs.					
One surveyor 20					
One peon 6					
Five coolies on Rs. 4 each. 20					
Total .. 46					
For six months .. 276					
Kurnool.					
54. One Revenue Inspector on Rs. 35 for six months in the Nandyál division for settling compensation for lands taken up for famine roads.	..	70	..	..	The retention of the Revenue Inspector was sanctioned up to 30th April 1899—*vide* Government Order, No. 440, Financial, dated 5th April 1899.
55. One clerk on Rs. 20 for ten months in the Pattikonda taluk and one clerk on Rs. 20 for six months in the Nandikotkur taluk for sorting record.	60	260	..	..	Government Order, R. No. 839, Financial, dated 29th June 1899.
Trichinopoly.					
56. A shroff on Rs. 10 for one year in the Kilápalur Deputy Tahsildar's office.	120	60	..	..	Government Order, Mis. No. 2286, dated 6th May 1897.
Madura.					
57. Establishment entertained in connection with the assignment of lands under the Periyár project—	2,400	2,400	2,220	2,271	Government Orders, No. 202, dated 6th April 1898, and Mis. No. 1963, Revenue, dated 2nd June 1899. Provision is made during the ensuing year to meet the cost of the establishment if it is decided to continue it.
Rs.					
One Tahsildar 150					
Two clerks on Rs. 15 each. 30					
Two peons on „ 7 „ 14					
One masalchi 6					
Total .. 200					

Temporary Establishment—*cont.*

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
Madura—cont.					
58. One clerk on Rs. 20 and two clerks on Rs. 15 each for a year in connection with the Periyár irrigation.	600	600	600	491	Government Order, Mis. No. 1963, dated 2nd June 1899. The Collector's estimates are retained pending formal application to Government.
59. Two clerks on Rs. 15 each for twelve months in the Mélúr taluk in connection with the Periyár irrigation.	360	360	360	180	Do. do.
60. One shroff on Rs. 10 for three months in the Ramnad branch treasury.	..	30	..	..	Government Order, R. No. 542, Financial, dated 24th April 1899.
South Canara.					
Five clerks on Rs. 10 each and five on Rs. 7 each for searching for documents in Taluk offices.	768	720	1,020	1,035	Government Orders, No. 558, dated 4th July 1889; Mis. No. 3266, dated 18th July 1892; and Mis. No. 636, dated 11th February 1895. The Collector reports that he has dispersed with the services of three clerks on Rs. 7 each as the receipts are not sufficient to cover the charges: hence the reduced provision in the revised and budget estimates.
Malabar.					
61. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	540	540	315	635	The retention of the establishment was sanctioned up to 30th September 1899 —*vide* Government Order, Mis. No. 4112, dated 21st October 1898. The Collector has applied for sanction to retain the clerks for another year—*vide* Board's reference A No. 316, dated 16th September 1899.
62. Two clerks on Rs. 20 each in the Wynaad Taluk office with local allowance.	720	720	720	534	Government Order, No. 2351, dated 16th June 1896. The Collector's estimates for the current and ensuing years are retained pending report from the Collector as to the necessity for the retention of the clerks from 1st July last from which date the revision of the taluk establishments has been ordered to be given effect to.
63. Establishment for the registration of jenmam titles.	34,704	29,000	23,616	17,249	Government Order, R. No. 870, dated 6th July 1899. The provision in the revised estimate has been made with reference to actual requirements.
	Rs.				
Forty-five Revenue Inspectors on Rs. 50 each	2,250				
Twelve clerks on Rs. 20 each	240				
Six clerks on Rs. 15 each	90				
Fifty-two peons on Rs. 6 each	312				
Total	2,892	12,564	8,376	..	..
Ponnáni Taluk.					
	Rs.				
One clerk	50				Government Order, No. 709, Revenue, dated 24th November 1899.
Do.	45				
Do.	35				
Two clerks on Rs. 25 each	50				
One clerk	20				
Two clerks on Rs. 15 each	30				
Do. on „ 14 „	28				
One classifier	60				
Do.	45				
Six classifiers on Rs 30 each	180				
Three classifiers on Rs. 25 each	75				
Nine classifiers on Rs. 20 each	180				
One classifier on Rs. 15	15				
One muchi	9				
Two peons on Rs. 8 each	16				
Twenty-nine peons on Rs. 7 each	203				
One masalchi	6				
Total	1,047				

Temporary Establishment—*cont.*

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
64. Sixty taluk shroffs on Rs. 10 each for four kist months.	2,400	2,400	1,860	1,444	Government Orders, No. 2693, dated 6th May 1898; No. 1344, dated 28th March 1895; No. 2189, dated 30th May 1895; No. 1105, Revenue, dated 19th March 1896, and No. 725, Financial, dated 3rd June 1899.
Temporary establishment for loans work.	3,000	2,000	3,000	486	
Temporary establishment on account of famine.	..	..	..	1,826	
Temporary establishment entertained for work in connection with plague.	..	..	..	621	
Establishment dispensed with	..	..	..	583	
65. Reserve	1,194	14	1,455	..	
Total, Sub-Divisional establishment ..	68,000	61,400	50,000	33,164	

Temporary Establishment on account of Loans work.

District.	Budget estimate for 1900-1901.	Revised estimate for 1899-1900.	Sanctioned estimate for 1899-1900.	Accounts for 1898-99.	Remarks.
1	2	3	4	5	6
Ganjám	No forecast can be made of the requirements of 1900-1901 as they will entirely depend upon the state of season; but, on account of the temporary establishment that may have to be entertained in some districts for checking loans registers written up under the revised rules and to provide for unforeseen charges, the budget estimate may be fixed at Rs. 3,000.	As stated in the budget estimates for the preceding year no definite forecast can be made of the actual requirements for 1899-1900 as they will depend entirely on the state of the season. As, however, some establishment may have to be entertained in some districts for writing up registers in consequence of the introduction of revised rules, the revised estimates may be fixed at Rs. 2,000.	Rs.	Rs. 85	Rs. 85-6-11 represent the adjustment made in May 1898 of an expenditure incurred on account of establishment entertained in 1897-98.
Kurnool				120	This represents the pay of a clerk on Rs. 20 sanctioned for six months for Pattikonda taluk in Government Order, Mis. No. 321, dated 20th January 1898.
Bellary				308	Two clerks on Rs. 25 each were sanctioned in Government Order, Mis. No. 346, dated 21st January 1898, for checking the records and registers relating to loans for a period of four months, and their retention was sanctioned for a further period of three months in Government Order, No. 2488, dated 11th June 1898. Again two clerks on Rs. 20 each were sanctioned in Government Order, Mis. No. 4503, dated 18th November 1898, for Bellary and Alur taluks for six months, and their retention for a further period of six months was sanctioned in Government Order, No. 2760, dated 26th July 1899.
Anantapur				233	This represents the expenditure incurred in 1897 on account of the special Loans Tahsildars and their establishment sanctioned in Government Order, No. 1404, dated 13th March 1897; but the adjustment was made in 1898-99 after the receipt of the formal sanction of Government (Government Order, No. 1427, dated 23rd March 1898 for their retention up to the end of September 1897, *i.e.*, after the expiry of the period for which sanction was accorded in the Government Order first quoted above.
Chingleput			A lump sum of Rs. 3,000 was sanctioned for temporary establishment for loans work.	..	The Collector considers that it will be necessary to entertain two clerks on Rs. 15 each for six months in the current and ensuing years for writing up loan registers —*vide* Government Order, No. 884, Revenue, dated 22nd October 1897.

Revenue (1897) Department.

CURRENT No.

RECEIVED 23 SEP 1899 REVENUE DEPT.

From The Board of Revenue.
L R

Order

No. 231 R

Dated 23rd September 1899

Received 25th —do—

Registered —do—

Enclosures

Spare copies

SUBJECT.

Submitting Land Settlement estimates for 1900-1901 for 3 Land Rev. Charges of District administration

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Land Revenue),

MADRAS.

Printed September th.

Proceedings, No. 231, 23rd September 1899.

SEPTEMBER.

Submitting to Government budget estimates for 1900–1901 for 3. Land Revenue — Charges of District Administration.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following:—

EXPENDITURE.

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.	Explanatory Remarks.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.	
Charges of District Administration . . .	3A	41,31,200	40,60,500	40,73,200	39,60,715	

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration.

SUMMARY.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	22,27,239		22,21,669		22,41,974		22,12,327	
SUB-DIVISIONAL ESTABLISHMENTS	17,94,891		17,31,801		17,15,897		16,48,869	
AMINDIVI COIR ESTABLISHMENT	29,100		29,100		33,100		24,430	
LOCAL AND SPECIAL FUND AUDIT ESTABLISHMENTS IN COLLECTORS' OFFICES	69,150		69,150		70,400		67,810	
HOSPITAL CHARGES	10,880		8,700		10,555		7,279	
Add—For rounding . .	...		...		1,274		...	
TOTAL .		* 41,31,200		* 40,60,500		40,73,200		39,60,715

* Excludes estimates on account of plague charges.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900.	Numbers. 1900-1901.	Details.	Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
		GENERAL ESTABLISHMENTS.								
		Collectors and Magistrates—								
Salaries—										
3	3	Special (Ganjam, Vizagapatam and Tanjore) (2,500)*	86,400				86,400			
16	15	1st Grade (2,333⅓)*	4,03,200		5,49,000		4,38,960		5,43,826	
	1	1st ,, Statutory Civilian (1,493⅓)	17,920				13,824			
1	1	2nd ,, ,, (1,800)*	20,736				23,040			
1	1	Collector of Nilgiris (2,000)*	23,040				1,47,840			
11	12	Sub-Collectors (1,166⅔)*	1,61,280							
1	1	Sub-Collector, Statutory Civilian (748⅓)	8,960		1,80,000		8,960		1,76,396	
2	2	Principal Assistants to the Collectors, etc. (1,166⅔)*	26,880				26,880			
15	15	Head Assistant Collectors (768⅓)*	1,32,768				1,32,768			
1	1	Special ,, ,, (768⅓)*	8,851		1,47,000		8,851		1,45,224	
2	2	Senior ,, ,, (768⅓)*	17,702				17,702			
1	1	Assistant Collector, Statutory Civilian (358-6-5)	4,300		73,000		4,300		63,205	
		Assistant Collectors (560),† (355)*	67,700				68,700			
		Deputy Collectors ‡—								
1	1	1st Class (700)	8,400				8,400			
6	6	2nd ,, (600)	36,000				36,000			
15	15	3rd ,, (500)	90,000		3,45,000		90,000		3,45,518	
22	23	4th ,, (400)	1,05,600				1,05,600			
17	17	5th ,, (300)	61,200				61,200			
19	19	6th ,, (250)	57,000				57,000			
		Temporary Deputy Collectors	20,000		19,000		15,700		20,589	
		Special Plague Officer	...		...		...		116	
1	2	Local Allowance to Deputy Collector, Wynaad (150); Deputy Collector, Rajahmundry (100)	3,000		3,000		1,800		2,439	
102	...	Exchange Compensation Allowance	54,400		64,100		61,000		56,709	
			14,15,337				14,06,045			
		Deduct—Probable Savings	21,756				9,321			
			13,93,581		13,68,100		13,96,724		13,54,010	
		Deduct—Pay of Assistant Superintendent of Stamps and Stationery shown under 6. *Stamps*	7,200		...		7,200		...	
		Deduct—Pay of Assistant Secretary to the Board of Revenue (Land Revenue) shown under 18. *General Administration*	4,800		...		4,800		...	
		Deduct—Pay of 2 Junior Presidency Magistrates shown under 19A.—Law and Justice—Courts of Law—Presidency Magistrates	8,400		...		6,000		...	
			13,73,181		13,68,100		13,78,724		13,54,010	
		Deduct—One-fifth (after deducting Rs. 4,800 for Madras district) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	2,73,676		2,72,660		2,74,785		2,69,842	
			10,99,505		10,95,440		11,03,939		10,84,168	
		Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9. Customs"†	9,404		9,491		9,505		9,614	
		Add—One-fifth salary of 2 Spl. Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	3,780		3,960		3,800		5,105	
		Extra Assistant Commissioner, Central Provinces	...		688		...		1,945	
								11,17,334		11,00,832
		Carried over		11,19,779		11,00,579		11,17,334		11,00,832

* The Deputy Collector, Madras, draws a local allowance of Rs. 100 per mensem for the Income-tax work (p.), and the Deputy Collector in charge of Treasury, Calicut, draws Rs. 100 per mensem as Deputy Commissioner of Paper Currency (p.).

† Draws also Rs. 200 as Protector of Emigrants (p.) and Rs. 400 as Chairman, Harbour Trust Board, Madras, from Harbour Trust Funds.

EXPLANATORY REMARKS.

The revised estimate under "Salaries of Collectors, Sub-Collectors and Head Assistant Collectors has been arrived at by adding to the actuals of the first four months of the current year, two thirds of the average expenditure during the last three years; and that under "Salaries of Assistant Collectors, Deputy Collectors and Temporary Deputy Collectors" by adding to the actuals of the first four months of the current year, the actuals of the last eight months of the previous year—*vide* particulars given below :—

	Actuals for four months.	Average expenditure during three years.	Two thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
1	2	3	4	5	6
	Rs.	Rs	Rs.	Rs.	Rs.
Collectors	1,81,744	5,50,774	3,67,183	5,48,927	5,49,000
Sub-Collectors ...	62,742	1,75,688	1,17,105	1,79,847	1,80,000
Head Assistant Collectors	47,063	1,50,035	1,00,023	1,47,086	1,47,000

	Actuals for four months.	Actuals for the last eight months of 1898-99.	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Assistant Collectors	25,996	46,590	72,586	73,000
Deputy Collectors	1,12,843	2,30,566	3,43,409	3,45,000
Temporary Deputy Collectors.	5,385	13,542	18,927	19,000

Assistant Collectors and Temporary Deputy Collectors.—For the budget estimate for 1900-1901, the average of the actuals of the past three years has been adopted.

Exchange compensation allowance.—The estimates have as in previous years been fixed as shown below :—

	Rs.
Actuals for the first four months	17,706
Probable expenditure in August and September 1899.	9,218 at the percentage (6 ¼) of salary) worked with reference to the actuals of the first three months.
Third quarter of 1899-1900	13,588 at 6¼ per cent. of salary worked with reference to the actuals of the first three months.
Fourth quarter of 1899-1900	13,588 at 6¼ per cent. of salary worked with reference to the actuals of the first three months.
Total ...	54,100

The budget estimate has been fixed at Rs 13,588 × 4 or 54,352, the percentage taken being the same as in the last quarter of the current year—*vide* Accountant-General's General letter No. 13, dated 5th September 1899.

Probable savings in the budget estimate under 'Salaries'.—A saving of Rs. 21,756 has resulted on an average during the last four years as under. This figure has been adopted :—

	Pay as per scale. Rs.	Actuals. Rs.	Difference. Rs.
1895-96	13,54,332	13,40,223	— 14,159
1896-97	13,63,382	13,31,419	— 31,963
1897-98	13,44,129	13,39,113	— 4,016
1898-99	13,34,188	12,97,301	— 36,887
Total ...			— 87,025
Average savings ...			— 21,756

One-fifth salary of the Special Assistant Agents.—The figures reported by the Registrar, High Court, have been adopted.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900.	Numbers. 1900-1901.		Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.	EXPLANATORY REMARKS.
		GENERAL ESTABLISHMENTS—*contd.*									
		Brought forward .		11,12,770		11,09,579		11,17,334		11,00,892	
		(i) COLLECTOR'S OFFICE.									
		Vernacular Correspondence.									
Establishment— 23	22	Sheristadars 11 (225), 10 (200), (175)	55,800				55,800				
230	238	Clerks 20 (70), 20 (60), 1 (40), 20 (35), 40 (30), 40 (25), 19 (20), 78 (15)	85,080				85,620				
		English Correspondence.									
211	210	Clerks 20 (150), 1 (80), 20 (70), 2 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 37 (15).	1,15,320				1,15,500				
		Record Department.									
100	101	Clerks 20 (60), (45) 20 (25), 60 (15).	31,740				31,200				
		English Account Department.									
233	233	Accountants 20 (85), 1 (80), 1 (50), 20 (45), 1 (40), 20 (35), 21 (30), 22 (25), 52 (20), 75 (15) . .	81,780				81,780				
		Vernacular Account Department.									
115	115	Accountants 20 (45), 20 (35), 22 (20), 53 (15)	34,020				34,020				
		Treasury and Stamp.									
21	21	Cash-keepers 15 (125), 1 (100), 5 (70)	27,900				27,900				
58	59	Shroffs 15 (50), 15 (25), 4 (20), 25 (15)	18,960				18,780				
56	56	Accountants 20 (25), 21 (20), 15 (15).	13,740				13,740				
72	72	Collahs 15 (10), 26 (8), 31 (7) .	6,900				6,900				
		Office Servants.									
325	325	Attenders 1 (14), 2 (12), 42 (10), 121 (8), 160 (7) . . .	30,456				30,456				
62	62	Muchis 21 (15), 20 (12), 21 (10) .	9,180				9,180				
21	21	Duffadars (14)	3,528				3,528				
375	375	Peons 6 (11), 6 (10), 204 (8), 159 (7)	34,452				34,452				
41	41	Masalchis 1 (7), 40 (6) . . .	2,964				2,964				
41	41	Sweepers (6)	2,952				2,952				
1	1	Gardener (9)	108				108				
3	3	Scavengers (7), (5), (31) . .	186				186				
			5,55,066				5,55,066		5,58,536		
		(ii) SUB-COLLECTOR'S OFFICE.									
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 20 (20), 15 (15) . .	45,660				45,660				
15	15	Attenders (8)	1,440				1,440				
15	15	Muchis (10)	1,800				1,800				
15	15	Duffadars (10)	1,800				1,800		60,528		
87	87	Peons (7)	7,308				7,308				
15	15	Masalchis (6)	1,080				1,080				
15	15	Sweepers (6)	1,080				1,080				
		(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.									
106	106	Clerks 22 (70), 20 (45), 20 (35), 1 (30), 1 (25), 22 (20), 20 (15) .	47,220				47,220				
20	20	Attenders (8)	1,920				1,920				
21	21	Muchis (12), 20 (10) . .	2,544				2,544				
106	106	Peons 1 (10), 22 (8), 83 (7) . .	9,204				9,204		61,658		
22	22	Masalchis (6)	1,584				1,584				
1	1	Sweeper (6)	72				72				
1	1	Scavenger (5)	60				60				
		(iv) DEPUTY COLLECTOR'S OFFICE.									
186	186	Clerks 1 (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15) .	53,580				53,580				
45	45	Attenders 1 (10), 44 (8) . .	4,344				4,344				
143	143	Peons 2 (8), 139 (7), 2 (6) . .	12,012				12,012		69,672		
43	43	Masalchis 42 (6), 1 (5) . .	3,084				3,084				
3	3	Jamadars (7)	252				252				
1	1	Sweeper (6)	72				72				
		Carried over .	7,51,182	11,12,770		11,09,579	7,51,182	11,17,334	7,50,404	11,00,892	

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	7,51,182	11,12,779		11,09,579	7,51,182	11,17,334	7,50,464	11,00,892
Establishment—*cont.*	Increase of pay to 1 Sub-Divisional Sheristadar	780				780		...	
	Local Allowance for the Collector's establishment, Nilgiris—								
	Clerks 1 (25), 2 (20), 4 (15), 6 (10), 5 (5)	2,520				2,520			
	Servant 1 (3), 1 (1)	48				84			
	Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—								
	Clerks (35), (15), (10)	720				720		3,282	
	Servants 2 (4), 2 (3½), (3), (2½)	246				246			
	Deputy Collector's establishment, Wynaad—								
	Clerks (25), (15), 2 (10)	720				720			
	Servants (4), 3 (3½), (3)	210				210			
	Temporary Establishment for the registration of Jannam titles in Malabar	7,416				7,416		4,903	
	Temporary Establishment for disposing waste and Tank-bed lands under Rushikulya Canal in Ganjám	138				4,000		...	
	Temporary Establishment for Assistant Collectors, etc.	22,446				20,084		14,215	
	Famine batta	...				...		42	
		7,86,426				7,87,962			
	Deduct—Probable Savings	1,426				5,462			
		7,86,000		7,74,000		7,82,500		7,72,906	
	Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts."	1,54,830		1,52,640		1,54,330		1,52,384	
		6,30,170		6,21,360		6,28,170		6,20,522	
	Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,000		820		1,000		884	
			6,31,170		6,22,180		6,29,170		6,21,406
Allowances—	Tentage of Officers	33,000		33,000		33,400		32,235	
	Travelling Allowance of Officers	1,16,000		1,16,000		1,16,000		1,15,639	
	Travelling Allowance of Establishment	69,000		69,000		69,000		69,362	
		2,18,000		2,18,000		2,18,400		2,17,236	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	43,600		43,600		43,680		43,226	
		1,74,400		1,74,400		1,74,720		1,74,010	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,260		1,000		1,040		1,372	
			1,75,660		1,75,400		1,75,760		1,75,382
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		6,150	
	Petty Works of Construction	1,770		2,480		2,670		636	
	Cost of Land	150		140		550		546	
	Remittance of Treasure within the District	8,200		7,600		8,300		8,236	
	Law Charges in the Revenue Department	7,800		16,700		6,000		8,793	
	Charges for the service of Revenue Processes	...		...		100		1	
	Fees for Searches in Registration Offices	8,200		11,200		5,500		16,699	
	Remuneration to Copyists and Examiners	26,800		26,800		26,300		26,781	
	Management of Estates	14,500		8,800		8,800		8,452	
	Land Acquisition Charges	2,800		3,000		2,800		1,216	
	Carried over	73,220	19,19,609	79,720	19,07,159	64,020	19,22,264	77,510	18,97,630

EXPLANATORY REMARKS.

Establishment—Permanent.—As compared with last year the cost of the sanctioned scale is the same—*vide* Appendix A. The actuals of last year amounted to Rs. 7,53,746, but this excludes Rs. 935, the local allowance for the establishment on the Nilgiris for the first five months, the allowance having been sanctioned only from 1st August last—*vide* G.O. R. No. 985, dated 12th September 1898. The total of these two sums, viz., Rs. 7,54,681 very nearly approximates to the actuals of the first four months of the current year *plus* those of the last eight months of the previous year or Rs. 7,55,130. The Board has accordingly provided Rs. 7,55,000 in round numbers for both the revised and budget estimates. To arrive at this figure Rs. 1,426 have been deducted as probable savings.

Temporary Establishment.—For details of the establishments under General and Sub-divisional—*vide* Appendix E.

	Accounts.		* Average.
	1897-98.	1898-99.	
	Rs.	Rs.	Rs.
Tentage of Officers ...	33,004	32,235	32,619
Travelling Allowance of Officers	1,29,204	1,15,630	1,22,422
Travelling Allowance of Establishment ...	69,032	69,362	69,197
Total ...	2,31,240	2,17,236	2,24,238
Elephant Charges ...	3,408	6,150	4,779
Petty works of Construction	3,989	636	2,312
Cost of Land	4,050	546	2,298
Remittance of Treasure within the District ...	13,319	8,236	10,778
Law Charges in the Revenue Department.	7,889	8,793	8,341
Charges for the Service of Revenue Processes ...	...	1	...
Fees for Searches in Registration Offices ...	1,53,694	16,699	85,196
Remuneration to Copyists and Examiners ...	26,658	26,781	26,720
Management of Estates...	10,594	8,452	9,523
Land Acquisition Charges.	434	1,216	825
Total ...	...	...	...

* The actuals of two years only have been given as detail for 1896-97, in regard to General and Sub-divisional establishments are not separately available.

Allowances.—The total of the actuals of the first four months of the current year and of those of the last eight months of 1898-99, have been adopted in round figures for both the revised and budget estimates as shown below :—

	Actuals of the first four months of the current year.	Actuals of the last eight months of 1898-99.	Total.
	Rs.	Rs.	Rs.
Tentage of officers	11,244	21,821	33,065
Travelling allowance of officers	39,455	76,320	1,15,775
Travelling allowance of establishment ...	27,046	41,846	68,892

SUPPLIES AND SERVICES.

Elephant Charges.—The increase under actuals was due to the purchase of elephants sanctioned in G.O. No. 1136, Financial, dated 1st December 1898.

Law Charges.—Collectors estimate the charges of the current year at Rs. 17,237, against the sanctioned estimate of Rs. 6,000. The increase occurs chiefly in Ganjám (Rs. 1,750), Tanjore (Rs. 500), Madura (Rs. 7,500), and Malabar (Rs. 1,500). In Ganjám the increase is due to the payment of costs in the Parlakimedi Malik Suit, while in Madura a sum of Rs. 7,000 was paid to Mr. Fischer in the Kondagai registration suit under the sanction accorded in G.O., Mis. No. 3088, Revenue, dated 25th August 1899. In Tanjore and Malabar, the revised estimates have been based on the actuals of the previous year and on the actuals of the first four months of the current year respectively. The actuals of the first four months of the current year (Rs. 11,358), plus those of the last eight months of 1898-99 (Rs. 5,383) amount to Rs. 16,700 in round figures, and this figure the Board has adopted for the revised estimate of the current year. For 1900-1901, the total of the Collectors estimates, viz., Rs. 7,800, has been adopted.

Search fees.—The actuals of last year amounted to Rs. 16,699 against the sanctioned estimate of Rs. 4,400. The increase occurred chiefly in Bellary (Rs. 6,200), and North Arcot (Rs. 4,088) and was due to adjustments effected during the year on account of the searches made in the registration department both in 1897-98 and 1898-99 in connection with the grant of loans under the Land Improvement and Agriculturists' Loans Acts. For the revised estimate of the current year and for 1900-1901, the total of the Collectors' figures has been adopted.

Remuneration to Copyists and Examiners.—The pay of the Copyists whose retention up to 31st March 1900 has been sanctioned in G.O., Mis. No. 1927, Revenue, dated 30th May 1899, will be met from the provision made against "Remuneration to Copyists and Examiners" under General and Sub-divisional Establishments.

Management of Estates.—For 1900-1901 the Collector of South Canara provides Rs. 14,500—Rs. 13,500 for "Management of the Konde Estate" and Rs. 1,000 for the "Management of other Estates"; the increased provision is required chiefly to cover the payment of Rs. 5,000 sanctioned in G.O., Mis. No. 1933, Revenue, dated 31st May 1899, for defraying the expenses of the marriage of the late Manjappa Shetti's son.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	73,220	19,19,609	79,720	19,07,159	64,020	19,22,264	77,510	18,97,680
Supplies and Services—cont.	Registration Charges	370		370		370		107	
	Purchase of demarcation stones	...		...		...		1	
	Translation of Mahratta Paimash Accounts	100		100		...		6	
	Cost of Treasure Bags	6,900		6,600		5,800		7,115	
	Examination of Female Gosha Pensioners	10		10		10		...	
		80,600		86,800		70,200		84,739	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	600		600		*600*		1,230	
		80,000		86,200		69,600		83,509	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	2,200		2,380		2,200		2,623	
	Deduct—For rounding					*34*		...	
			82,200		88,580	71,766		86,132	
Contingencies—	Purchase of Furniture	15,500		15,500		16,880		11,978	
	Purchase of Books	250		250		280		97	
	Repairs to Furniture	2,400		2,400		2,200		2,142	
	Repairs to Boats	1,300		1,800		2,260		514	
	Liveries and Clothing of Servants	560		800		300		28	
	Tour Charges	29,000		29,000		29,000		27,516	
	Hot and Cold Weather Charges	3,700		3,700		3,700		3,530	
	Cleaning Charges	760		760		760		713	
	Rents, Rates and Taxes	14,500		14,500		14,300		14,227	
	Landing and Shipping Charges	120		120		...		95	
	Office Expenses	15,500		15,500		17,410		13,595	
	Miscellaneous	4,650		4,650		200		6,677	
	Telephone Charges (*a*)	240		...		...		...	
	Freight on Europe Stores	20		20		...		5	
	Cost of Stationery	...		...		...		975	
	Purchase of Periodicals	...		...		...			
		88,500		89,000		87,230		82,092	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	17,220		17,980		*16,986*		15,957	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	71,280		71,720		70,244		66,135	
		750		800		700		733	
		72,030		72,520		70,944		66,868	
	Telegram Charges	17,400		17,400		18,000		21,539	
	Postage Charges	1,18,000		1,18,000		1,13,000		1,25,499	
	Petty Repairs to Buildings	18,000		18,000		18,000		14,609	
			2,25,430		2,25,920		2,19,944		2,28,515
	Total		22,27,299		22,21,659		22,13,974		22,12,327

Numbers. 1899-1900	Numbers. 1900-1901	PLAGUE CHARGES.							
Salaries—	5	Special Divisional Officers 2 (400), 3 (250)					18,600		
		Allowance 2 (80)					1,920		
								20,520	
Establishment—	1	Accountant (25)					300		
	14	Additional Clerks 5 (45), 1 (40), 1 (30), 1 (25), 6 (20)					5,280		
	5	Servants (7)					420		
		Additional Establishment					4,000		
								10,000	
Allowances—		Travelling allowance						1,780	
Contingencies—		Miscellaneous						1,700	
		TOTAL						34,000	
		Deduct—One-fifth transferred to 19A.—Law and Justice—Courts of Law, Criminal Courts (p.)						*6,800*	
		Postage Charges						27,200	
								800	
		Total						28,000	
		TOTAL GENERAL ESTABLISHMENTS.		22,27,299		22,21,659		22,41,974	22,12,327

	Actuals. 1897-98.	Actuals. 1898-99.	Average.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	
Registration charges	99	107	103	*Translation of Mahratta Paimash accounts.*—The provision made by the Board in the budget estimate for the current year was struck out by Government for the reason that the expenditure incurred during 1897-98 was only Rs. 6. *Vide*—Para. 1 (iii) of G.O., No. 1180, Financial, dated 6th December 1898. As the Board finds that the actuals of the first four months of the current year amount to Rs. 46, it has adopted the Collector's estimates of Rs. 110 and 120 in round numbers for the current and ensuing years.
Purchase of demarcation stones	...	1	1	
Translation of Mahratta Paimash Accounts	6	6	6	
Cost of Treasure Bags	6,865	7,115	6,990	
Total	2,31,005	84,739	1,57,872	
				The estimates of the remaining items have been based on the anticipated requirements of Collectors and on the actuals of the past two years.
Purchase of furniture	18,183	11,978	15,080	*Contingencies.*—Collectors estimate the charges for the current year at Rs. 93,223 and for 1900-1901 at Rs. 93,000. The Board considers that the estimates are too high, and accordingly reduces them to the average of the actuals of the past two years except in regard to items on which the expenditure anticipated by Collectors is less than that average.
Purchase of books	68	97	83	
Repairs to furniture	2,276	2,142	2,209	
Repairs to boats	3,183	514	1,849	
Liveries and clothing of servants	864	28	446	
Tour charges	32,305	27,516	29,910	
Hot and cold weather charges	3,403	3,530	3,466	
Cleaning charges	733	713	723	
Rents, rates and taxes	13,807	14,227	14,017	
Landing and shipping charges	242	95	169	
Office expenses	17,395	13,595	15,495	
Miscellaneous	3,397	6,677	5,037	
Telephone charges	8	...	4	(*a*) G.O. Mis., No. 2039, Rev., dated 10th June 1899.
Cost of stationery	98	5	52	
Purchase of periodicals	272	975	623	
Total	96,234	82,092	89,163	
Telegram charges	31,338	21,539	26,438	*Telegram and Postage Charges.*—The estimates for these items have been fixed with reference to the Actuals of the first four months of the current year, viz., : Rs. 5,780 and 39,147 respectively.
Postage charges	1,21,861	1,25,499	1,23,680	
Petty repairs to buildings	13,775	14,609	14,192	

NOTE.—The Board presumes that the necessary provision on account of Plague charges will be made by Government on receipt of the Collectors' estimates called for in paragraph 11 of G.O., No. 966, dated 17th August 1899, Financial.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900	Numbers. 1900-1901	SUB-DIVISIONAL ESTABLISHMENTS.	Budget Estimate, 1900-1901. Rs.	Rs.	Revised Estimate, 1899-1900. Rs.	Rs.	Budget Estimate, 1899-1900. Rs.	Rs.	Accounts, 1898-99. Rs.	Rs.
		Brought forward .								
Salaries— 12	12	Tahsildars (250) . . .	36,000				36,000			
24	24	Do. (225) . . .	64,800				64,800			
40	40	Do. (200) . . .	96,000				96,000			
		Local Allowance for Wynaad .	600				600			
42	42	Tahsildars (175) . . .	88,200				88,200			
40	40	Do (150) . . .	72,000				72,000			
		Local Allowance for Kollegal .	600				600			
1	1	Deputy Tahsildar (150) . .	1,800				1,800			
52	52	Deputy Tahsildars (120) . .	74,880				74,880			
106	106	Do. (100) . .	1,27,200				1,27,200			
6	7	Local Allowance for Polavaram, Chodavaram, Kodaikanal, Coonoor, Ootacamund, Yellavaram and Aska 3 (30), 3 (25), (15) . .	2,160				1,740			
2	2	Local Allowance for Wynaad Deputy Tahsildars . . .	1,200				1,200			
							5,66,020			
		Deduct—Probable Savings . .					450			
			5,65,440		5,78,000		5,64,570		5,77,788	
		Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" .	1,13,088		1,15,120		1,12,434		1,15,078	
			4,52,832		4,62,880		4,52,136		4,62,710	
		Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" . . .	4,620		5,120		4,620		3,960	
		Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" .	53,660		53,440		52,860		52,793	
			5,11,052		5,21,440		5,09,616		5,19,463	
Establishment— 159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50) .	99,960				99,960			
4	4	*Personal allowance to the Head Accountants of the taluks of Yernagudem, Kallakurichi, Ottappidaram and Coondapoor (10)* . .	480				480			
2	2	*Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25)* .	660				660			
1,720		*Clerks (35), 164 (30), 180 (25), 468 (20), 317 (17½), 596 (15)* . .	3,99,630							
	2	*Accountant (35) (25)* . . .	720							
1,961	2	Sub treasurers 2 (30) . . .	720							
	15	*Kanakapillais 5 (24), 5 (21), 5 (18)*	3,780				3,71,808			
	251	Shroffs (25), (20), 159 (15), (12½), (12), 88 (10)	40,014							
	1	Personal allowance to the Shroff, *Chirakkal taluk (5)* . . .	60							
38	43	Local allowance 3 (15), 3 (12½), 11 (10), 2 (8½), 5 (7½), 19 (5) .	4,110				3,660			
		Servants—								
318	326	*Dufforbunds (10), 15 (9), (8), 309 (7)*	27,792				27,120			
160	160	*Daffadars (10), 157 (9), (8), (7).*	17,256				15,360			
	157	Muchis (7)	13,188				...			
3,698	3,698	Peons 2 (9), 475 (8), 957 (7), 2,170 (6), 3 (5), (3) . .	2,82,660				2,66,640			
312	312	*Masalchis 2 (7), 310 (5)* . .	18,768				18,768			
157	157	Sweepers (5)	9,420				9,420			
2	2	*Gollahs (10), (7)* . . .	204				204			
5	5	Scavengers (6), (5), 2 (24), (2) .	216				216			
61	67	*Local allowance (4½), 3 (4), 11 (3½), 21 (3), 4 (2½), 18 (2), 9 (1)*	2,076				1,794			
			9,21,714				8,10,090			
		Tiruvajasti Village Establishment in Kistna—								
96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,244			
83	83	Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992			
43	43	Mohatads (3) . . .	1,548				1,548			
96	96	Vettis (3)	3,456				3,456			
			18,240				18,240			
		Carried over .	7,39,954	5,11,052	5,21,440		8,34,330	5,09,616		5,19,463

EXPLANATORY REMARKS.

Salaries.—For the revised estimate the Board has adopted Rs. 5,78,000, which very nearly corresponds with the actuals of last year and those of 1896-97.

One-fifth cost of Stationary Sub-Magistrates, &c.—The figures reported by the Registrar, High Court, have been adopted.

Establishment—Revised estimate.—The actuals of the last year amounted to Rs. 8,28,413, while the total of the actuals of the first four months of the current year and of those of the last eight months of the year preceding comes to Rs. 8,33,415. The normal expenditure for the current year may be taken at about the mean between those two figures, say Rs. 8,30,000. Adding to this a sum of Rs. 62,000 on account of the increased cost of taluk establishments under the new scheme which was given effect to from the 1st July last, the revised estimate will be fixed at Rs. 8,92,000.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

Numbers. 1899-1900.	Numbers. 1900-1901.		Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.	Explanatory Remarks.
		SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	
		Brought forward .	9,39,954	5,11,052	5,21,440 8,34,330	5,09,616	5,19,463
Establishment—contd.		Establishment to supervise the recently reserved villages—					
4	4	Munsifs 2 (7), (5), (2) . .	252		252		
1	1	Karnam (6)	72		72		
2	2	Peons (5)	120		120		
1	1	Pettandar (1½) . . .	18		18		
1	1	Bariki (1)	12		12		
			474		474		
			9,40,428	8,92,000	8,34,804	8,28,418	
		Temporary Establishment including that for the registration of Jamnam titles . .	67,692		45,000	33,164	
		Temporary Establishment for disposing waste and Tank-bed lands under *Rushikulya* Canal in Ganjam	308	61,400	5,000	...	
		Famine Batta	...		...	342	
		Improvement in the position of Taluk Establishments	...		69,000	...	
		† Formation of a Taluk office at Cocanada .	5,291		...	...	
			10,13,719		9,53,804	...	
		Deduct—Probable Savings	919		480	...	
			10,12,800	9,53,400	9,53,324	8,31,924	
		Deduct—One-fifth (except on Rs. 11,058 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" . .	1,92,722 1,90,598	1,88,460	1,88,543	1,70,286	
			8,10,172	7,64,940	7,64,781	6,91,638	
		Add—One-fifth of Establishment of Hill Tract Magistrates . . .	2,500	2,280	2,500	2,910	
				8,15,672	7,67,220	7,67,281	6,94,548
Allowances—		Travelling Allowance of Tahsildars . .	46,000	46,000	47,000	45,752	
		Travelling Allowance of Establishment .	70,000	70,000	70,000	70,204	
		Conveyance Allowance—					
		Tahsildar, Madras (40)	480	480	480	480	
			1,16,480	1,16,480	1,17,480	1,16,436	
		Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" . .	23,200	23,200	23,400	23,191	
			93,280	93,280	94,080	93,245	
		Add—One-fifth of Allowances of Hill Tract Magistrates, etc. . . .	770	880	800	886	
				94,050	94,160 94,880		94,131
Supplies and Services—		Cost of Land	...	10	...	8	
		Petty Works of Construction * . . .	3,350	3,970	3,800	2,920	
		Remittance of Treasure within the District .	18,000	18,000	18,000	18,161	
		Law Charges in the Revenue Department * .	900	900	800	861	
		Charges for the Service of Revenue Processes .	20,000	20,000	20,000	18,911	
		Fees for Searches in Registration Offices * .	5,600	5,600	4,900	10,364	
		Remuneration to Copyists and Examiners * .	96,000	96,000	93,000	95,419	
		Land Acquisition Charges * . . .	500	500	500	514	
		Registration Charges *	1,000	1,000	1,000	328	
		Purchase of Demarcation Stones * . .	1,600	1,570	2,800	1,315	
		Commission for Collection of Water-tax * .	300	1,000	1,300	...	
		Translation of Mahratta Paimash Accounts .	...	...	...	15	
		Stone-quarry Charges *	50	50	50	29	
		Cost of Treasure Bags *	2,200	2,200	2,500	663	
		Examination of Female Goshia Pensioners .	...	...	...	...	
			1,49,500	1,50,800	1,48,650	1,49,508	
		Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc. . .	300	540	300	513	
				1,51,340	1,48,950		1,50,021
		Add—For rounding .			...	...	
				1,51,354	...	...	
		Carried over .		15,34,171	15,20,727		14,58,163

EXPLANATORY REMARKS.

Probable savings.—The actuals of three years compare with the cost of the sanctioned scale as shown below :—

	Salaries. Scale.	Actuals.	Excess.	*Establishment.* Scale.	Actuals.	Savings.
	In thousands of rupees.			In thousands of rupees.		
1896-97	564	578	14	832	822	10
1897-98	564	587	23	833	819	14
1898-99	564	578	14	833	828	5
		Average +	17		Average —	10

Net excess expenditure, Rs. 7,000.
No deduction will, therefore, be made as probable savings.

	Accounts. 1897-98.	Accounts. 1898-99.	Average.
	Rs.	Rs.	Rs.
Travelling Allowance of Tahsildars.	46,233	45,752	45,992
Travelling Allowance of Establishment	69,001	70,204	69,603
Conveyance Allowance	463	480	471
Total ...	1,15,697	1,16,436	1,16,066
Cost of Land	1,107	8	558
Petty Works of Construction ...	4,437	2,920	3,678
Remittance of Treasure within the District	25,552	18,161	21,856
Law Charges in the Revenue Department	1,314	861	1,088
Charges for the Service of Revenue Processes	18,882	18,911	18,896
Fees for Searches in Registration Offices	85,328	10,364	47,846
Remuneration to Copyists and Examiners	96,953	95,419	96,186
Land Acquisition Charges ...	...	514	257
Registration Charges	307	328	318
Purchase of Demarcation Stones ...	1,269	1,315	1,292
Commission for Collection of Water-tax	1,069	...	534
Translation of Mahratta Paimash Accounts	7	15	11
Stone-quarry Charges	21	29	25
Cost of Treasure Bags	998	663	831
Total ...	2,37,244	1,49,508	1,93,376

Travelling Allowance, Supplies and Services and Contingencies.—The estimates under the several sub-heads have been fixed with reference to the Collectors' requirements in the case of items marked with an asterisk, and in most of the remaining cases with reference to the expenditure actually incurred during the last two years.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers 1899-1900	Numbers 1900-1901		Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.
		SUB-DIVISIONAL ESTABLISHMENTS—*contd.*				
		Brought forward	15,70,711	15,34,171	15,20,727	14,58,163
		Contingencies—				
		Purchase of Furniture *	15,500	15,700	16,350	8,039
		Purchase of Books *	80	80	90	8
		Repairs to Furniture *	1,500	1,500	1,500	1,366
		Repairs to Boats	...	...	...	...
		Liveries and Clothing of Servants *	230	400	230	44
		Tour charges *	29,000	29,000	28,350	29,161
		Hot and Cold Weather Charges	1,000	1,000	800	1,006
		Cleaning Charges *	700	700	610	630
		Rents, Rates and Taxes *	8,800	8,800	8,000	8,873
		Landing and Shipping Charges *	20	20	...	19
		Office Expenses	(a)22,570	19,900	22,070	18,954
		Purchase of Periodicals	...	...	...	1
		Cost of Stationery	...	...	...	40
		Miscellaneous	1,800	1,800	...	1,410
			81,000	78,900	78,900	69,491
		Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	16,200	15,780	15,780	13,898
			64,800	63,120	63,120	55,593
		Add—One-fifth of Contingencies of Hill Tract Magistrates, etc.	320	600	460	521
			65,120	63,720	63,580	56,114
		Telegram Charges	4,000	4,000	4,000	5,915
		Postage Charges (c)	1,05,000	1,05,000	96,000	1,09,465
		Petty Repairs to Buildings *	(b)50,000	25,000	25,000	19,212
			2,24,120	1,97,720	1,88,580	1,90,706
		TOTAL	17,94,831	17,31,891	17,09,307	16,48,869
		PLAGUE CHARGES.				
	1	*Salaries*— Deputy Tahsildar (100)			1,200	
		Additional Establishment			3,000	
	4	*Establishments*— Clerks 3 (15), 1 (10)			660	
	7	Servants 4 (7), 3 (6)			552	
		Additional Establishment			2,000	
					3,212	
		Contingencies— Miscellaneous			38	
		TOTAL			7,450	
		Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"			1,490	
					5,960	
		Postage Charges			50	
		TOTAL			6,010	
		Add—One-fifth of Plague Charges transferred from "19A.—Law and Justice—Courts of Law"			580	
					6,590	
		TOTAL SUB-DIVSL. ESTABTS.	17,94,831	17,31,891	17,15,897	16,48,869

	Actuals. 1897-98.	Actuals. 1898-99.	Average.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	
Purchase of furniture	7,893	8,039	7,966	
Purchase of books	9	8	8	
Repairs to furniture	1,482	1,366	1,424	
Repairs to boats	181	...	91	
Liveries and clothing of servants ...	370	44	207	
Tour charges	31,221	29,161	30,191	
Hot and cold weather charges ...	805	1,006	906	
Cleaning charges	502	630	566	
Rents, rates and taxes	8,463	8,873	8,668	
Landing and shipping charges ...	9	19	14	
Office expenses	24,824	18,954	21,889	(a) The increase is due to provision having been made for binding field measurement books prepared by Karnams in all the taluks of the North Arcot District.
Purchase of periodicals	1	1	1	
Cost of stationery	234	40	137	
Miscellaneous	2,159	1,410	1,784	
Total ...	78,153	69,491	73,822	
Telegram charges	8,685	5,915	7,300	*Service Postage.*—For the current and ensuing years the estimates have been fixed with reference to the actuals of the first four months of the current year, viz., Rs. 35,142.
Postage charges	1,08,966	1,09,465	1,09,215	(b) In G.O., No. 2172 W., dated 18th August 1899, it has been decided to transfer to the Revenue Department petty repairs to Civil buildings formerly executed by the Public Works Department; a lump addition of Rs. 20,000 has accordingly been made to the Collectors' estimates on this account.
Petty repairs to buildings ...	21,573	19,212	20,392	

Vide—Remarks against General Establishments.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

	Numbers. 1899-1900.	Numbers. 1900-1901.		Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
			AMINDIVI COIR ESTABLISHMENT.								
Establishment—	1	1	Manager (85)	1,020				1,020			
	2	2	Clerks (15)	360				360		3,348	
	13	13	Servants—Weigher (7); Peons 1 (9), 9 (8), 2 (6)	1,200				1,200			
	1	1	Clerk (15) (Temporary)	180				180			
			Famine Batta	...				...		9	
Allowances—			Travelling Allowance	350	2,760	350	(a)2,840	350	2,760	328	3,357
Supplies and Services—			Coir Charges	25,990	350	25,910	350	29,990	350	20,745	328
					25,990		25,910		29,990		20,745
			TOTAL AMINDIVI COIR ESTABT.		29,100		29,100		33,100		24,430
			PROVINCIAL.								
			LOCAL AND SPECIAL FUND AUDIT ESTABTS. IN COLLECTORS' OFFICES.								
Establishment—	63	63	District Audit Clerks 1 (75), 5 (70), 3 (65), 4 (60), 8 (55), 4 (30), 2 (25), 8 (20), 21 (15)	25,440				25,440		29,091	
	7	8	Attenders 2 (8), 6 (7)	696				696			
	1	1	Peon (6)	72				72			
	19	19	Taluk Clerks (15)	3,420				3,420			
			Personal Allowance 2 (5)	120				240			
			Local Allowance	180				180		99	
			Temporary Establishment	...				...		113	
				29,928				29,952			
			Deduct—Probable Savings	428 95				152			
				29,800 2,933				29,800		29,303	
Allowances—			Travelling Allowance	1,800				1,500		1,857	
Contingencies—			Purchase of Furniture	500				500		341	
			Purchase of Books	10				...		7	
			Repairs to Furniture*	70				30		31	
			Tour Charges*	160				160		135	
			Hot and Cold Weather Charges*	80				80		64	
			Cleaning Charges	...				...		...	
			Rents, Rates and Taxes	5				...		4	
			Office Expenses	600				603		389	
			Miscellaneous	750				800		523	
			Telegram Charges	1				10		11	
			Postage Charges	415				420		315	
			Purchase of Periodicals	...				...		1	
			Cost of Stationery	...				...		1	
				2,600				2,608		1,822	
				84,200				33,908		32,982	
			Deduct—Amount chargeable to "20—Police—Cattle Pounds"*	34,233 300				308		...	
Establishment—	40	40	Special Fund Audit Clerks—Clerks 1 (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900	33,900 34,233		33,900	9,900	33,600	32,982	
	147	147	Special Fund Audit Clerks in Taluk Offices—Clerks (15)	26,460				26,460		39,052	
			Local Allowance to one at Wynaad	90				90			
	21	21	Special Fund Audit Clerks in Deputy Tahsildars' Offices—Clerks (15)	3,780				3,780			
			Famine Batta	...				...		9	
				40,230				40,230			
			Deduct—Probable Savings	330 220				320			
				39,900				39,910		39,061	
			Carried over	39,900 39,900	33,900		33,900	39,910	33,600	39,061	32,982

* This figure is subject to revision when the cattle pound estimates are settled.

EXPLANATORY REMARKS.

Actuals. 1896-97.	Actuals. 1897-98.	Actuals. 1898-99.	Average.
Rs.	Rs.	Rs.	Rs.
2,760	2,507	3,357	2,875
	451	328	373
?	19,946	20,745	25,815
39,854	22,904	24,430	29,063

The average of the actuals of the past three years has been adopted for both the revised and budget estimates.

(a) Includes the pay of the temporary clerk on Rs. 12 per mensem sanctioned in G.O., Mis. No. 3285, dated 11th September 1899.

Establishment.—For details of establishment—*vide* Appendix D.

Actuals. 1897-98.	Actuals. 1898-99.	Average Cost.
Rs.	Rs.	Rs.
1,391	1,857	1,624
338	341	340
161	7	84
25	31	28
28	135	81
47	64	56
...	...	...
4	4	4
294	389	341
528	523	526
4	11	7
385	315	350
2	1	2
18	1	9
1,634	1,822	1,828

Travelling Allowance.—The estimate has been fixed with reference to the actuals of the first four months of the current year and of those of the last eight months of the previous year.

Contingencies.—The estimates have been fixed with reference to the requirements reported by Collectors except in the case of the items marked with an asterisk, where Collectors' estimates have been reduced with reference to the actuals of the past years.

EXPENDITURE.

DETAILED ACCOUNT No. 2A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Numbers. 1899–1900.	Numbers. 1900–1901.	PROVINCIAL—*contd.*	Budget Estimate, 1900–1901. Rs.	Budget Estimate, 1900–1901. Rs.	Revised Estimate. 1899–1900. Rs.	Revised Estimate. 1899–1900. Rs.	Budget Estimate, 1899–1900. Rs.	Budget Estimate, 1899–1900. Rs.	Accounts, 1898–99. Rs.	Accounts, 1898–99. Rs.
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*								
			Brought forward .	39,900	33,900		33,900	39,910	33,600	39,081	
Allowances—			Travelling Allowance . . .	500				500		474	32,982
Supplies and Services—			Rewards for Impounding Cattle .	300				300		470	
Contingencies—			Purchase of Furniture . .	1,200				1,120		603	
			Repairs to Furniture . .							19	
			Purchase of Books . . .	12				11		32	
			Tour Charges . . .	300				480		203	
			Hot and Cold Weather Charges .	100				100		62	
			Rents, Rates and Taxes . .	561				710		418	
			Office Expenses . . .	400				1,097		175	
			Miscellaneous . . .	400				330		332	
			Telegram Charges . . .	20				30		11	
			Postage Charges . . .	100				100		30	
			Cost of Stationery (*a*) . .	...				1,000		21	
				8,093				4,978		1,896	
				43,793				45,688		41,901	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds"	8,793				6,888		(*b*)7,245	
				35,000	35,000		35,000		36,800		34,656
	1		Municipal Establishment—(*a*)								
			Clerk (20)	240		240				164	
			Travelling Allowance . .	10		10				8	
					250		250				172
			TOTAL LOCAL AND SPECIAL FUND AUDIT ESTABTS., ETC. . . .		69,150		69,150		70,400		67,810
			HOSPITAL CHARGES.								
Establishments—	2	2	Apothecaries 2 (100) . .	2,400				2,400			
			Charge Allowance 2 (50) . .	1,200				1,200			
	8	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	3,720		7,430		3,720		5,705	
Allowances—			Charge Allowance 8 (10) . .	960				960			
			Local Allowance 3 (15), 4 (10) .	840				840			
			House rent Allowance 4 (5) . .	240				240		76	
			Language Allowance 3 (2) . .	72				72		2	
			Travelling Allce. of Hospl. Asstts.	1,200		1,000		1,020		999	
Contingencies—			Medical Contingencies . .	660		570		570		843	
				11,292				11,022			
			Deduct—Probable Savings .	32				22			
				11,260		9,000		11,000		7,625	
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" .	2,240		1,800		2,200		1,525	
				8,960		7,200		8,800		6,100	
			Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" .	1,920		1,500		1,755		1,179	
			TOTAL HOSPITAL CHARGES.		10,880		8,700		10,555		7,279

22

Explanatory Remarks.

The total of the revised estimate for the current year represents the sum of the actuals of the first three months of the current year (Rs. 9,754) and the actuals of the last nine months of the previous year (Rs. 26,202).

Actuals of	
1897-98.	1898-99.
Rs.	Rs.
1,157	622
62	32
132	203
52	52
556	418
360	175
376	332
7	11
99	30
95	21
2,836	1,896

Contingencies.—The budget estimate has been based chiefly on the actuals of the past two years.

(*a*) Provision for this item will be made under "30—Stationery and Printing—Local".

(*b*) The charges shown in this column include those relating to "20—Police—Cattle Pounds" and the total expenditure appertaining to this head has been deducted in lump so as to agree with the actuals adopted in the Accountant-General's accounts.

(*c*) G.O., No. 254, dated 18th March 1887.

Hospital Charges.—The revised estimate is based on Collectors' figures and the budget estimate is that fixed by the Surgeon-General with the Government of Madras.

EXPENDITURE.

DETAILED ACCOUNT No. 8C.—LAND REVENUE.—Land Records and Agriculture—*contd.*

Numbers. 1899-1900	Numbers. 1900-1901	DETAILS.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.								
		DISTRICT CHARGES.								
Establishment—										
638	642	Revenue Inspectors 1 (60), 4 (50), 2 (45), 263 (40), 372 (35), 3 (30), 3 (25)	2,88,660				2,84,220		2,84,381	
7	11	Local Allowance 1 (30), 2 (25), 1 (20), 5 (10), 2 (5) . .	1,920				1,920		1,585	
			2,90,580				2,86,140		2,85,946	
		Deduct—Probable Savings .	5,480				7,140			
				2,85,100		2,83,450		2,79,000		*2,85,946
Allowances—										
		Travelling Allowances . .	18,000		18,000		18,000		17,140	
		Conveyance Allowance . .	720		720		720		715	
				18,720		18,720		18,720		17,855
Supplies and Services—										
		Replacing of Boundary Stones .	580		580		580		350	
				580		580		580		350
						3,02,750				
		Deduct—Probable Savings .		...		50				*
		TOTAL DISTRICT CHARGES .		3,04,400		3,02,700		2,98,300		3,04,151

Note.—The actuals of 1899-99 are those reported by the Accountant-General.

EXPLANATORY REMARKS.

Establishment.—The revised and budget estimates under this head have been fixed at Rs. 2,83,450 and 2,85,100, respectively, with reference the actuals of the first four months of the current year and those of the last eight months of the previous year. A provision of Rs. 900 and Rs. 2,550 under the budget and revised *estimates, respectively*, for the Irrigation Revenue Inspectors in the Gódávari district has been made under 3-A. Land Revenue Charges of District Administration—Temporary Establishment—*vide* item 45 of the Appendix E.

* Includes the pay of the temporary Irrigation Revenue Inspectors in Gódávari.

RESOLUTION—No. 231, dated 23rd September 1899.

Submitted to Government.

(True Copy and Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.
" " Surgeon-General with the Government of Madras
" " Registrar, High-court.
To all Collectors.

Exd. Md. Pahlivan.

APPENDIX A.

HUZUR Establishment—Collector's Office.

Districts.	I.—Vernacular correspondence section.													II.—English correspondence section.												
	Sheristadars.			Clerks.								Total.		Clerks.										Total.		
	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 70.	Rs. 60.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Rs. 150.	Rs. 80.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
													Rs.													Rs.
Ganjám	...	1	...	1	1	...	1	2	2	...	3	11	520	1	...	1	...	2	1	1	1	1	...	1	9	470
Vizagapatam ...	...	1	...	1	1	...	1	2	1	...	3	10	495	1	...	1	...	1	1	1	1	2	...	1	9	445
Gódávari ...	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
Kistna	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
Nellore	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
Cuddapah	1	...	...	1	1	...	1	2	2	2	4	14	575	1	...	1	...	1	1	1	1	1	1	2	10	455
Anantapur	1	...	...	1	1	...	1	2	2	1	4	13	555	1	...	1	...	1	1	1	1	1	1	2	10	455
Bellary	1	...	...	1	1	...	1	2	2	1	4	13	555	1	...	1	...	1	1	1	1	1	1	2	10	455
Kurnool	1	...	...	1	1	...	1	2	2	1	4	13	555	1	...	1	...	1	1	1	1	1	1	2	10	455
Madras	1	...	...	...	...	...	...	...	...	...	1	200	...	...	...	...	1	1	...	...	1	3	...	...	6	215
Chingleput	1	...	...	1	1	...	1	2	2	1	4	13	555	1	...	1	...	1	1	1	1	1	1	2	10	455
North Arcot ...	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
South Arcot ...	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
Tanjore	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
Trichinopoly ...	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
Madura	1	...	...	1	1	...	1	2	2	1	4	13	555	1	...	1	...	1	1	1	1	1	1	2	10	455
Tinnevelly ...	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	*1	9	440
Coimbatore ...	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
Nilgiris	...	...	1	...	...	1	...	...	1	...	...	3	240	...	1	...	1	1	...	2	...	1	1	...	7	305
Salem	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
South Canara ...	...	1	...	1	1	...	1	2	2	1	4	13	555	1	...	1	...	1	1	1	1	1	1	2	10	455
Malabar	1	...	...	1	1	...	1	2	2	1	4	13	580	1	...	1	...	1	1	1	1	1	1	2	10	455
Total ...	11	10	1	20	20	1	20	40	40	19	78	260	11,740	20	1	20	2	23	20	22	21	25	19	37	210	9,610

* *Excludes one clerk on Rs. 15, whose appointment was abolished in Government Order, Mis. No. 437, Revenue, dated 8th November 1898.*

APPEN

Huzur Establishment—

Districts.	III.—Record section.						IV.—English Account section.											
	Clerks.				Total.		Accountants.										Total.	
	Rs.60.	Rs.45.	Rs.25.	Rs.15.	Number.	Cost.	Rs.85.	Rs.80.	Rs.50.	Rs.45.	Rs.40.	Rs.35.	Rs.30.	Rs.25.	Rs.20.	Rs.15.	Number.	Cost.
	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
						Rs.												Rs.
Ganjám ...	1	...	1	3	5	130	1	...	...	1	...	1	1	...	3	5	12	330
Vizagapatam.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	6	14	370
Gódávari ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Kistna ...	1	..	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Nellore ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Cuddapah ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Anantapur ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Bellary ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Kurnool ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Madras ...	...	...	...	...	...	...	..	...	...	..	...	...	...	...	..	...	...	...
Chingleput ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
North Arcot.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
South Arcot.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Tanjore ...	1	...	1	3	5	130	1	...	...	1	...	1	1	2	3	4	13	365
Trichinopoly.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	4	11	320
Madura ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Tinnevelly ..	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Coimbatore ...	1	...	1	3	5	130	1	...	..	1	...	1	1	1	2	3	10	305
Nilgiris ...	...	1	...	...	1	45	...	1	1	...	1	...	1	1	1	...	6	245
Salem ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
South Canara	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Malabar ...	1	...	1	3	5	130	1	...	...	1	...	1	1	2	3	4	13	365
Total ...	20	1	20	60	101	2,645	20	1	1	20	1	20	21	22	52	75	233	6,815

DIX A—*contd.*

Collector's Office—*contd.*

V.—Vernacular Account section.						VI.—Treasury and Stamp section.									
Accountants.				Total.		Cash-keepers.			Shroffs.				Accountants.		
Rs.45.	Rs.35.	Rs.20.	Rs.15.	Number.	Cost.	Rs. 125.	Rs. 100.	Rs. 70.	Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
					Rs.										
1	1	1	2	5	130	...	...	1	...	...	1	...	1	2	...
1	1	1	1	4	115	1	...	...	1	1	...	* 3	1	1	1
1	1	1	3	6	145	...	...	1	...	...	1	...	1	1	...
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	1	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	...	...	1	...	...	...	...	1	1	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	3	2	7	170	1	...	...	1	1	...	3	1	1	1
1	1	1	1	4	115	1	...	...	1	1	1	3	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1
1	1	1	1	4	115	...	...	1	...	...	...	...	1	1	...
1	1	1	4	7	160	...	1	...	...	...	...	...	1	1	...
20	20	22	53	115	2,835	15	1	5	15	15	4	25	20	21	15

* Includes one shroff on Rs. 15 sanctioned in Government Order, R. No. 826, Financial, dated 11th July 1899.

APPEN

Huzur Establishment—

Districts.	VI.—Treasury and Stamp section—*cont.*					VII.—Office							
	Gollahs.			Total.		Attenders.					Muchis.		
	Rs. 10.	Rs. 8.	Rs. 7.	Number.	Cost.	Rs. 14.	Rs. 12.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.	Rs. 12.	Rs. 10.
	62	63	64	65	66	67	68	69	70	71	72	73	74
					Rs.								
Ganjám	...	2	1	8	178	...	...	3	6	8	1	1	1
Vizagapatam ...	1	1	2	13	337	...	...	2	6	8	1	1	1
Gódávari	...	2	...	6	151	...	...	2	6	8	1	1	1
Kistna	1	1	2	12	322	...	...	2	6	8	1	1	1
Nellore	1	1	2	12	322	...	...	2	6	8	1	1	1
Cuddapah	1	1	2	12	327	...	...	2	6	8	1	1	1
Anantapur ...	1	1	2	11	307	...	...	2	6	8	1	1	1
Bellary	...	2	...	5	131	...	...	2	6	8	1	1	1
Kurnool	1	1	2	11	307	...	...	2	6	8	1	1	1
Madras	...	...	...	...	...	...	1	...	...	...	...	...	1
Chingleput ...	1	1	2	11	307	...	...	2	6	8	1	1	1
North Arcot ...	1	1	2	11	307	...	...	2	6	8	1	1	1
South Arcot ...	1	1	2	12	322	...	...	2	6	8	1	1	1
Tanjore	1	1	2	13	337	...	...	2	6	8	1	1	1
Trichinopoly ...	1	1	2	14	357	...	...	2	6	8	1	1	1
Madura	1	1	2	11	307	...	...	2	6	8	1	1	1
Tinnevelly ...	1	1	2	12	322	...	...	2	6	8	1	1	1
Coimbatore ...	1	1	2	11	307	...	...	2	6	8	1	1	1
Nilgiris	...	...	...	1	70	1	1	1	...	...	1	...	...
Salem	1	1	2	11	307	...	...	2	6	8	1	1	1
South Canara ...	...	2	...	5	131	...	...	2	6	8	1	1	1
Malabar	...	3	...	6	169	...	...	2	6	8	1	1	1
Total ...	15	26	31	208	5,625	1	2	42	120	160	21	20	21

DIX A—*contd.*

Collector's Office—*contd.*

servants.													Total, Collector's office.	
Duffadars.	Peons.				Masalchis.		Sweeper.	Gardener.	Scavengers.			Total.		
													Number.	Cost.
a. 14.	Rs. 11	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 6.	Rs. 6.	Rs. 9	Rs. 7.	Rs. 5.	Rs. 3½.	Number.	Cost.	
75	7		78	79	80	81	82	83	84	85	86	87	88	89	90
													Rs.		Rs.
1	...	...	10	5	...	2	2	...	...	...	...	40	324	90	2,082
1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,227
1	...	...	10	8	...	2	2	...	...	...	...	42	335	94	2,136
1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,272
1	...	...	10	8	...	2	2	...	...	1	...	43	340	98	2,237
1	...	...	10	8	...	2	2	...	...	...	...	42	335	91	2,056
1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,232
...	...	...	4	2	...	...	1	...	...	...	...	9	74	16	489
1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,267
1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
1	...	...	10	8	...	2	2	...	...	...	...	42	335	103	2,372
1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,292
1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,292
1	...	...	10	8	...	2	2	...	...	...	1	43	338½	100	2,270½
1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,292
1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
1	6	6	...	...	1	...	...	1	1	...	...	20	214	38	1,119 A.
1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
1	...	...	10	8	...	2	2	...	...	...	...	42	335	89	2,026
1	...	...	10	8	...	2	2	...	...	...	...	42	335	96	2,194
21	6	6	204	159	1	40	41	1	1	1	1	869	6,986½	1,996	46,255½

A. Excludes Local allowance of Rs. 211 sanctioned in Government Orders, R. No. 985-FI., dated 12th September 1898, and Mis. No. 2243, Revenue, dated 22nd June 1899.
Clerks—1 (25), 2 (20), 4 (15), 6 (10), 5 (5).
Servants—1 (3), 1 (1).

NOTE.—The grant of local allowance to inferior servants sanctioned in Government Order, R. No. 307, dated 7th March 1899, has not been given effect to as the present incumbents still continue in office.

9

APPENDIX A—*contd.*

Huzur Establishment—Sub-Collector's Office.

Districts.	Clerks.						Attender.	Muchi.	Duffadar.	Peons.	Masalchi.	Sweeper.	Total.	
	Rs.85.	Rs.50.	Rs.40.	Rs.25.	Rs.20.	Rs.15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
	91	92	93	94	95	96	97	98	99	100	101	102	103	104
														Rs.
Ganjám	1	1	1	1	2	1	1	1	1	3	1	1	15	316
Vizagapatam ...	1	1	1	1	1	1	1	1	1	6	1	1	17	317
Gódávari ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Kistna	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Nellore	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Cuddapah ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
North Arcot ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
South Arcot ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Tanjore	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Trichinopoly ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Tinnevelly ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Coimbatore ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	1	1	1	1	2	1	1	1	1	6	1	1	18	337
South Canara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Total ...	15	15	15	15	29	15	15	15	15	87	15	15	266	5,014

* Excludes personal allowance of Rs. 65.

APPENDIX A—*contd.*

Huzur Establishment—Head and Special Assistant Collectors' Offices.

Clerks.							Attender.	Muchi.		Peons.			Masalchi.
Rs. 70.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 12.	Rs. 10.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.
105	106	107	108	109	110	111	112	113	114	115	116	117	118
					1	1	1	...	1	...	...	2	1
1	1	...	...	...	2	2	2	...	2	...	2	8	2
2	2	2	...	...	2	2	2	...	2	...	2	7	2
2	1	2	...	1	2	2	1	1	1	1	2	7	2
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	2	2	1
1	...	...	1	...	1	...	...	..	...	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	...	1	...	1	...	1	4	1
2	2	2	...	...	2	2	2	...	2	...	2	8	2
22	20	20	1	1	22	20	20	1	20	1	22	83	22

APPEN

DIX A—*cont.*

Head and Special Assistant Collectors' Offices—*contd.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Sweeper.	Scavenger.	Total.		Clerks.							Attender.		Peons.			Masalchis.		Lascars.	Sweeper.	Total.		Total Huzur establishment.	
	Rs. 6.	Rs. 5.	Number.	Cost.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 10	Rs. 8.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	Rs. 5.	Rs. 7.	Rs. 6.	Number.	Cost.	Number.	Cost.
	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142
				Rs.																		Rs.		Rs.
Ganjám	...	...	9	188	...	...	2	...	...	2	4										18	260	132	2,846
Vizagapatam	...	...	26	490	...	...	1	...	...	1	2		2	...	6	...	2	...	...	...				
Gódávari	...	...	25	467	...	...	2	...	...	2	4		1	...	3	...	1	...	...	...	9	130	149	3,164
Kistna	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	155	3,200
Nellore	1	...	14	251	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	149	3,149
Cuddapah	...	...	...	...	...	...	3	...	...	3	7		2	...	6	...	2	...	...	...	18	260	150	3,155
Anantapur	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	129	2,742
Bellary	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	122	2,561
Kurnool	...	...	13	245	...	...	3	...	...	3	6		3	...	9	...	3	...	...	...	27	390	137	2,867
Madras	...	...	...	...	1	1	...	2	2	2	3	1	1	2	7	...	...	...	3	1	26	415	42	904
Chingleput	...	...	...	...	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	135	2,864
North Arcot	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	146	3,099
South Arcot	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	149	3,149
Tanjore	...	...	13	245	...	...	3	...	...	3	6		2	...	6	...	2	...	...	...	18	260	149	3,149
Trichinopoly	...	...	13	245	...	...	2	...	...	2	4		3	...	9	2	3	...	...	...	29	402	163	3,356
Madura	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	130	2,797
Tinnevelly	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	149	3,112½
Coimbatore	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	148	3,134
Nilgiris	1	1	9	161	...	...	...	...	...	...	...		2	...	6	...	2	...	...	...	18	260	146	3,099
Salem	...	...	13	245	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	146	3,099
South Canara	...	...	12	230	...	...	2	...	...	2	4		2	...	6	...	2	...	...	...	18	260	119	2,516
Malabar	...	...	26	490	...	1	2	1	...	5	5		2	...	6	...	2	...	...	...	18	260	146	3,099
Total ...	1	1	277	5,217	1	2	42	3	2	47	89	1	44	2	139	2	42	1	3	1	421	6,112	2,960	62,598½

* Excludes local allowance of Rs. 30½ for Wynaad, viz.— Clerks (35), (15), (10). Servants 2 (4), 2 (3½), (3), (2½).

* Excludes local allowance of Rs. 77½ for Wynaad, viz.— Clerks (25), (10), 2 (10). Servants (4), 3 (3½), (3).

APPEN

SUB-DIVISIONAL

Districts.	Tahsildars.					Taluk Sheristadars.	Head Accountants.		Revenue Inspectors.				
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 60.	Rs. 60.	Rs. 50.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 40.	Rs. 35.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjám ...	...	1	...	1	1	...	...	3	...	...	...	8	6
Vizagapatam...	...	...	1	1	1	1	...	2	...	...	* 1	3	7
Gódávari ...	1	1	2	4	2	1	...	9	...	...	...	17	26
Kistna ...	1	2	3	3	3	4	...	8	...	...	...	16	32
Nellore ...	1	1	1	3	3	4	...	5	...	...	...	12	20
Cuddapah ...	...	1	3	4	3	3	...	8	...	...	...	18	23
Anantapur ...	...	...	2	3	3	4	...	4	...	...	...	8	18
Bellary ...	...	1	2	2	3	4	...	4	...	...	...	12	16
Kurnool ...	...	1	2	2	3	6	...	2	...	...	...	14	16
Madras ...	...	...	1	...	...	...	1	...	...	...	1	1	1
Chingleput ...	...	1	1	2	2	...	...	6	...	...	...	10	12
North Arcot ...	1	2	1	2	3	1	...	8	...	...	...	16	22
South Arcot ...	1	2	3	1	1	...	...	8	...	...	...	17	24
Tanjore ...	2	2	3	1	1	...	...	9	...	...	...	16	21
Trichinopoly ...	1	1	1	1	1	...	...	5	...	...	...	11	13
Madura ...	...	1	2	1	2	...	...	6	...	...	...	13	15
Tinnevelly ...	1	2	2	2	2	1	...	8	...	...	...	15	21
Coimbatore ...	1	1	3	3	2	2	...	8	...	...	...	15	23
The Nilgiris ...	...	...	...	..	...	...	...	...	...	...	...	...	...
Salem ...	1	2	2	2	2	5	...	4	...	...	...	15	20
South Canara...	...	1	2	1	1	...	...	5	...	...	...	6	10
Malabar ...	1	1	3	3	1	1	...	8	1	1	...	14	18
Total ...	12	24	40	42	40	37	1	120	1	1	2	257	364

Note.—The scale of pay adopted is that given in the proposition statement sanctioned in Government Order No. 374, Revenue, dated 14th June 1899.

* One Revenue Inspector on Rs. 55 to 50 sanctioned in G.O., Mis. No. 1913, dated 18th May 1896, will draw Rs. 45 on 1st April 1900.

DIX B.

Establishments.

Tahsildars

establishments.

Clerks.									Shroffs.			
Rs. 35.	Rs. 30.	Rs. 25.	Rs. 24.	Rs. 21.	Rs. 20.	Rs. 18.	Rs. 17½.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 10.
15	16	17	18	19	20	21	22	23	24	25	26	27
...	3	4	...	...	6	...	6	9	...	...	3	2
...	3	3	...	...	5	...	6	6	...	...	1	2
...	10	11	...	...	19	...	19	25	...	...	10	5
...	12	15	...	...	24	...	24	33	...	...	12	5
...	9	10	..	...	18	...	18	21	...	...	9	4
...	11	12	...	...	22	...	22	28	...	...	11	1
...	8	8	...	...	15	...	16	17	...	...	8	...
...	8	8	...	...	16	...	16	22	...	...	8	1
...	8	9	...	...	16	...	16	23	...	...	8	...
1	2	1	* 5	* 5	4	* 5	1	2	1	...	...	...
...	6	6	...	...	12	...	12	16	...	...	6	2
...	9	10	...	...	16	...	18	24	...	...	9	5
...	8	9	...	...	16	...	16	23	...	...	8	5
...	9	11	...	...	18	...	18	26	...	...	9	10
...	5	6	...	...	10	...	10	14	...	...	5	2
...	6	6	...	...	12	...	12	15	...	...	6	2
...	9	11	...	...	18	...	18	23	...	...	9	5
...	10	11	...	...	20	...	20	27	...	...	10	5
...	...	...	...	...	...	...	...	...	...	...	...	...
...	9	12	...	...	18	...	18	25	...	...	9	3
...	5	5	...	...	10	...	10	14	...	...	4	4
...	9	11	...	...	18	...	18	24	...	1	9	6
1	159	179	5	5	313	5	314	417	1	1	154	69

* Kanakapillais.

APPENDIX B—*cont.*

Establishments—*cont.*

Sub-Divisional Tahsildars and their establishments—*cont.*

Districts.	Gollah.	Dufterbunds.			Muchis.	Duffadars.	
	Rs. 10.	Rs. 10.	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 10.	Rs. 9.
	28	29	30	31	32	33	34	35
Ganjám	...	...	...	...	3	3	...	3
Vizagapatam	...	...	...	...	3	3	...	3
Gódávari	...	...	...	1	9	10	...	10
Kistna	...	...	...	...	12	12	...	12
Nellore	...	...	...	...	9	9	...	9
Cuddapah	...	...	...	...	11	11	...	11
Anantapur	...	1	...	...	7	8	...	8
Bellary	...	...	...	...	8	8	...	8
Kurnool	...	...	...	...	8	8	...	8
Madras	1	...	15	...	1	...	1	...
Chingleput	...	...	...	...	6	6	...	6
North Arcot	...	...	...	...	9	9	...	9
South Arcot	...	...	...	...	8	8	...	8
Tanjore	...	...	...	...	9	9	...	9
Trichinopoly	...	...	...	...	5	5	...	5
Madura	...	...	...	...	6	6	...	6
Tinnevelly	...	...	...	...	9	9	...	9
Coimbatore	...	...	...	...	10	10	...	10
The Nilgiris	...	...	...	...	...	...	...	...
Salem	...	...	...	...	9	9	...	9
South Canara	...	...	...	...	5	5	...	5
Malabar	...	...	...	...	9	9	...	9
Total ...	1	1	15	1	156	157	1	157

Districts.	Peons.				Masalchi.	Sweeper.	Scavengers.			Total.	
	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 5.	Rs. 5.	Rs. 5	Rs. 6.	Rs. 5.	Rs. 2½.	Number.	Cost.
	36	37	38	39	40	41	42	43	44	45	46
											Rs.
Ganjám	9	15	39	...	3	3	...	...	...	131	* 2,355
Vizagapatam	9	15	24	3	3	3	...	...	...	109	(*a*) 2,025
Gódávari	30	50	122	...	10	10	...	...	...	414	(*b*) 7,490½
Kistna	36	60	157	...	13	12	...	...	...	510	(*c*) 9,081
Nellore	27	45	112	...	9	9	...	...	...	368	* 6,505
Cuddapah	33	55	135	...	11	11	...	...	2	450	7,957
Anantapur	24	40	98	...	8	8	...	...	...	316	5,487
Bellary	24	40	100	...	8	8	...	...	...	327	5,741
Kurnool	24	40	106	...	8	8	...	...	...	336	5,907
Madras	...	16	...	...	...	...	...	...	...	66	(*i*) 1,241½
Chingleput	18	30	73	...	6	6	...	...	...	245	4,315
North Arcot	27	45	112	...	9	9	...	...	...	376	* 6,770
South Arcot	24	40	105	...	8	8	...	...	...	351	(*d*) 6,491
Tanjore	27	45	112	...	9	9	1	1	...	387	* 7,056
Trichinopoly	15	25	64	...	5	5	...	...	...	215	3,969
Madura	18	30	80	...	6	6	...	...	...	257	4,592
Tinnevelly	27	45	112	...	9	9	...	...	...	376	(*e*) 6,795
Coimbatore	30	50	124	...	10	10	...	...	...	415	(*f*) 7,419
The Nilgiris	...	...	...	...	...	...	...	...	...	...	...
Salem	27	45	117	...	9	9	...	...	...	381	6,865
South Canara	15	25	60	...	5	5	...	...	...	203	(*g*) 3,570
Malabar	27	45	110	...	9	9	...	...	...	375	(*h*) 6,793
	471	801	1,962	3	157	157	1	1	2	6,608	1,18,425

(*a*) Excludes establishment to supervise the recently-resumed muttahs in the Golgonda Hills—Government Orders, No. 1913, Revenue, dated 18th May 1895, and it. No. 379, Financial dated 24th March 1897—

	Rs.		Rs.
2 Munsifs on Rs. 7 each	14	1 Pettandar	1½
1 Munsif	5	1 Bariki	1
1 Munsif	2		
2 Peons on Rs. 5 each	10	Total ..	39½
1 Karnam	6		

(*b*) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant Yernagudem, and includes 3 Revenue Inspectors on Rs. 40 each, 6 on Rs. 35 each and 9 peons on Rs. 6 each sanctioned in Government Order, No. 509, Revenue, dated 1st August 1899.

(*c*) Excludes village establishments in—

	No.	Cost Rs.
Gudur zamindari	310	1,476
Kruttivennu estate	8	44
Total ..	318	1,520

Government Order Mis. No. 2248, Revenue dated 5th June 1895.

(*d*) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Kallakurichi.

(*e*) Do. do. ,, 10 do. do. Ottappidáram.

(*f*) Excludes local allowance of Rs. 80 as shown below :—

	Rs.		Rs.
1 Tahsildar	50	3 Revenue Inspectors	Rs. 10 each.

(*g*) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Coonlapoor.

(*h*) Excludes local allowance of Rs. 350 as shown below and the personal allowance of Rs. 5 to the shroff, Chirukkal taluk :—

	Rs.		Rs.
1 Tahsildar	50	10 Clerks (15), 2 (12½), 2 (10), 2 (8½), 3 (7½) ..	100
1 Sheristadar	30	1 Shroff	10
3 Revenue Inspectors (30), (25), (20)	75	26 Servants (4½), 8 (4), 7 (3½), 13 (3), 2 (2½) ..	85

(*i*) The scale of establishment was raised at an increased cost of Rs. 57½ per mensem—Government Order, R. No. 972, Financial, dated 26th July 1890.

* Variations are due to regrading of taluks in Ganjám (+ Rs. 25), Nellore (+ Rs. 25), North Arcot (+ Rs. 25) and Tanjore — Rs. 75).

APPENDIX

Sub-Divisional

Section II.—Deputy

Districts.	Deputy Tahsildars.			Sheristadar.	Revenue Inspectors.				
	Rs. 150.	Rs. 120.	Rs. 100.	Rs. 50.	Rs. 50.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
1	2	3	4	5	6	7	8	9	10
Ganjám	...	7	3	...	...	...	2	...	...
Vizagapatam ...	...	7	4	...	...	...	3	3	3
Gódávari	...	6	7	...	...	3	2	...	...
Kistna	...	1	7	...	...	...	...	...	...
Nelloro	...	4	3	...	...	...	...	...	...
Cuddapah	...	...	4	...	...	...	...	...	...
Anantapur ...	...	...	2	...	...	...	...	...	...
Bellary	...	1	2	...	...	...	...	...	...
Kurnool	...	...	5	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...
Chingleput ...	...	...	4	...	...	...	...	...	...
North Arcot ...	...	8	2	...	...	...	...	...	...
South Arcot ...	...	...	9	...	...	...	...	...	...
Tanjore	...	2	8	...	...	...	...	...	...
Trichinopoly ...	...	2	3	...	...	...	...	...	...
Madura	...	9	4	...	...	1	1	...	...
Tinnevelly ...	...	1	6	...	...	...	...	...	...
Coimbatore ...	...	...	6	...	...	...	...	...	...
Nilgiris	...	...	3	1	3	2	...	...	...
Salem	1	1	8	...	...	...	...	...	...
South Canara ...	..	...	5	...	...	...	...	...	...
Malabar	...	3	11	...	...	...	...	...	...
Total ...	1	52	106	1	3	6	8	3	3

NOTE.—The scale of pay adopted is that given in the proposition statement sanctioned in Government Order, No. 374, dated 14th June 1899.

B.—*cont.*

Establishments—*cont.*

Tahsildars' establishments.

Sub Treasurer.	Clerks.					Accountant	Sheriffs.			Golla	Dafterbands.	Duffadar.	
Rs. 30.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 17½.	Rs. 15.	Rs. 35.	Rs. 15.	Rs. 12½.	Rs. 10.	Rs. 7.	Rs. 7.	Rs. 8.	Rs. 7.
11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	1	...	10	...	15	...	2	1	2	...	10	...	...
...	...	...	11	...	11	...	...	...	9	...	11	...	...
...	...	...	13	...	15	...	...	...	3	...	12	1	...
...	...	...	8	...	9	...	...	...	1	...	8	...	...
...	...	...	7	...	7	...	...	...	...	...	7	...	...
...	...	...	3	...	4	...	...	...	...	...	4	...	...
...	...	...	2	...	2	...	...	...	...	...	2	...	...
...	...	...	3	...	3	...	...	...	...	...	3	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	4	...	5	...	...	...	...	...	4	...	...
...	...	...	10	...	11	...	...	...	3	...	10	...	...
...	...	...	9	...	10	...	...	...	...	...	9	...	...
...	...	...	9	...	10	...	...	...	1	...	10	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
...	...	...	13	1	22	1	1	...	...	1	12	...	...
...	1	...	7	...	8	...	...	...	...	...	7	...	...
...	...	...	6	...	6	...	...	...	...	...	6	...	...
...	3	* 2	4	2	3	...	1	...	...	...	2	...	...
...	...	...	9	...	11	...	...	† 1	...	...	10	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
1	...	...	12	...	12	...	1	...	...	...	11	...	1
2	5	2	155	3	179	1	5	2	19	1	153	1	1

* One Accountant.

† On Rs. 2.

APPENDIX B—*cont.*

Sub-Divisional Establishments—*cont.*

Districts.	Section II.—Deputy Tahsildars' establishments—*cont.*									
	Peons.					Masalchis.		Total.		
	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 3.	Rs. 7.	Rs. 5.	Rs. 2.	Number.	Cost.
	25	26	27	28	29	30	31	32	33	34
										Rs.
Ganjám	...	...	11	15	...	...	10	...	90	(*a*) 2,014½
Vizagapatam	...	...	11	30	...	...	11	...	114	2,374
Gódávari	...	...	11	25	...	...	13	...	111	(*b*) 2,509
Kistna	...	...	8	9	...	...	8	...	59	1,331
Nellore	...	...	7	7	...	...	7	...	49	1,200
Cuddapah	...	...	4	4	...	...	4	...	27	620
Anantapur	...	...	2	2	...	...	2	...	14	320
Bellary	...	...	3	3	...	...	3	...	21	500
Kurnool	...	...	5	5	...	...	5	...	35	800
Madras	...	...	...	...	...	...	...	...	...	...
Chingleput	...	...	4	5	...	...	4	...	30	661
North Arcot	...	...	10	10	...	...	10	...	74	1,805
South Arcot	...	...	9	10	...	...	9	...	65	1,461
Tanjore	...	...	10	10	...	...	10	...	70	1,630
Trichinopoly	...	...	5	5	...	...	4	...	34	835
Madura	...	...	13	16	1	...	14	...	110	(*c*) 2,563½
Tinnevelly	...	...	7	9	...	...	7	...	53	(*d*) 1,197
Coimbatore	...	...	6	6	...	...	6	...	42	960
Nilgiris	2	4	1	5	...	2	1	...	41	(*e*) 1,012
Salem	...	...	11	9	...	...	10	...	71	(*f*) 1,681
South Canara	...	...	5	5	...	...	4	...	34	795
Malabar	...	...	13	18	...	...	11	1	95	(*g*) 2,265
Total ...	2	4	156	208	1	2	153	1	1,239	28,564

(*a*) Excludes local allowance of Rs. 15 to the Deputy Tahsildar, Aska, and includes one Revenue Inspector on Rs. 35, one Sub-Treasurer on Rs. 30 and four *peons on Rs. 6 each—vide* Government Orders, R. No. 773, dated 13th July 1898, R. No. 928, Financial, dated 18th July 1899, and R. No. 1033, dated 8th August 1899.

(*b*) Excludes local allowance of Rs. 164 * to the employés of the Deputy Tahsildars' offices of Polavaram, Yellavaram and Chódavaramu and seven lands costing Rs. 85 *per mensem* debitable to Law and Justice. The local allowance of the Deputy Tahsildar, Yellavaram, was raised from Rs. 5 to Rs. 25 by reducing the pay of the Deputy Tahsildar, Prattipadu, from Rs. 120 to 100—*vide* Government Order, R. No. 1202, Financial, *dated* 16th November 1898.

	Rs.
* Deputy Tahsildar 2 (30), (25)	85
Clerks 3 (10), 4 (5)	50
Servants 10 (2), 9 (1)	29
Total ..	164

(*c*) Excludes local allowance of Rs. 62, viz., Deputy Tahsildar (Rs 30), clerks 4 (5) and servants 6 (2).

(*d*) Includes Rs. 20 in the pay of the Deputy Tahsildar, Tuticorin, and one clerk on Rs. 30, one on Rs. 15 and two peons on Rs. 6 each sanctioned in *Government Order, No. 697, Financial, dated 15th June 1899.*

(*e*) Worked out with reference to the proposition statement submitted to Government with Board's Reference A. No. 313, dated 15th September 1899, and excludes local allowance of Rs. 31½ as shown below :—

	Rs.
Deputy Tahsildars 1 (50), 2 (25)	100
Revenue Inspectors 1 (25) 2 (10), 2 (5)	55
Sheristadar 1 25)	25
Clerks 1 (15), 1 (12½), 3 (10), 1 (7½), 9 (5)	110
Servants 2 (3½), 4 (3), 1 (2½), 2 (2)	25½
Total ..	315½

(*f*) *Excludes local allowance of Rs. 13 : clerks 2 (5) and servants (3).*

(*g*) Excludes local allowance of Rs. 111 to the Deputy Tahsildar's office, Vayittiri—

	Rs.
Deputy Tahsildar 1 (50)	50
Clerks 2 (10), 1 (15), 1 (7½)	42½
Servants 2 (3½), 3 (3), 1 (2½)	18½
Total ..	111

APPENDIX C.

STATIONARY Sub-Magistrates' Establishments.

Districts.	Stationary Sub-Magistrates.		Clerks.		Attenders.	Cooks.	Masalchi.	Total.	
	Rs. 120.	Rs. 100.	Rs. 20.	Rs. 15.	Rs. 7.	Rs. 6.	Rs. 5.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10
									Rs.
Ganjám	3	...	3	3	3	6	...	18	522
Vizagapatam ...	2	...	2	2	2	4	...	12	348
Gódávari	4	5	9	9	9	18	...	54	1,466
Kistna	...	8	8	8	8	16	* 1	49	1,237
Nellore	1	4	5	5	5	10	...	30	790
Cuddapah	...	8	8	8	8	16	...	48	1,232
Anantapur	...	4	4	4	4	8	...	24	616
Bellary	...	4	4	4	4	8	...	24	616
Kurnool	...	2	2	2	2	4	...	12	308
Chingleput ...	4	2	6	6	6	12	...	36	1,004
North Arcot ...	...	8	8	8	8	16	1	49	1,237
South Arcot ...	3	5	8	8	8	16	...	48	1,292
Tanjore	6	3	9	9	9	18	...	54	1,506
Trichinopoly ...	2	3	5	5	5	10	...	30	810
Madura	4	2	6	6	6	12	...	36	1,004
Tinnevelly	...	8	8	8	8	16	...	48	1,232
Coimbatore ...	1	7	8	8	8	16	...	48	1,252
Nilgiris	...	1	1	...	...	2	...	4	† 132
Salem	...	4	4	4	4	8	...	24	616
South Canara ...	...	5	5	5	5	10	...	30	770
Malabar	4	4	8	8	8	16	...	48	1,312
Total ...	34	87	121	120	120	242	2	726	19,302

* Sanctioned in Government Order, R. No. 90, Financial, dated 20th January 1899, for the Stationary Sub-Magistrate's office at Bezwada.

† Sanctioned in Government Orders, R. No. 391, Financial, dated 24th March 1899, and R. No. 1141, Financial, dated 30th August 1899, and excludes local allowance of Rs. 34—Sub-Magistrate (25), clerk (5) and peons 2 (2).

APPENDIX C.

APPEN

Local and Special Fund

Districts.	Local Fund establishments.												
	Clerks.								Attenders.	Total.		Taluk Local Fund Clerks.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number	Cost.	No.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
											Rs.		Rs.
Ganjám ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Vizagapatam ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Gódávari ...	1	...	...	...	1	...	1	1	...	4	135	12	180
Kistna ...	1	...	...	...	1	...	...	2	1	5	137	...	...
Nellore ...	...	...	1	...	...	1	...	1	1	4	107	...	...
Cuddapah ...	...	...	...	† 1	...	...	1	1	1	4	97	...	...
Anantapur ...	...	...	...	† 1	...	...	...	1	...	2	70	...	...
Bellary ...	...	...	...	1	...	...	1	1	1	4	97	...	...
Kurnool ...	...	...	...	1	...	...	...	1	...	2	70	...	...
Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput ...	...	...	...	1	...	...	1	1	...	3	90	...	...
North Arcot ...	...	1	...	...	...	1	...	1	1	4	112	...	...
South Arcot ...	...	1	...	...	...	1	...	1	‖ 1	4	113	...	...
Tanjore ...	* 1	...	...	...	1	...	...	1	‡ 1	4	128	2	30
Trichinopoly ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Madura ...	1	...	...	...	...	1	1	1	...	4	130	...	...
Tinnevelly ...	...	1	...	...	...	1	...	1	...	3	105	5	75
Coimbatore ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Nilgiris ...	1	...	...	...	...	...	...	...	...	1	70	...	...
Salem	...	...	1	...	...	2	...	1	1	5	132	...	...
South Canara...	...	...	...	1	...	...	1	1	...	3	90	...	...
Malabar ...	1	...	...	...	1	...	...	1	§ 1	4	121	...	...
Total ...	6	3	4	8	4	9	8	21	9	72	2,184	19	285

* On Rs. 75.
† Excludes personal allowance of Rs. 5.
‡ On Rs. 8.
§ *One peon on Rs. 6.*
‖ On Rs. 8 sanctioned in Government Order, Mis. No. 981 L., dated 5th May 1899.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, *Collector's office.*						Special Fund establishments.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	*Number.*	Rs. 15.	*Number.*	Rs. 10.
15	16	17	18	19	20	21	22	23	24
					Rs.				
...	...	1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
1	...	...	1	2	45	10	150	4	60
* 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	...	...	...	...	...	...	...	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
...	...	...	...	...	...	...	...	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	1	15	...	...
7	9	5	19	40	825	147	2,205	21	315

* On Rs. 55.

APPENDIX E.

TEMPORARY Establishments.

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
General Establishments.	Rs.	Rs.	Rs.	Rs.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	2,000	2,000	3,000	733	This is a fluctuating item. The estimates have been fixed with references to the actuals of the first four months of the current year which have amounted to Rs. 612.
Ganjam.					
2. Potdars to accompany remittances ..	..	..	50	..	The provision is unnecessary.
3. One clerk on Rs. 20 for twelve months in the Collector's office for checking the accounts of rent value of zamindaries furnished under section 65 of the Local Boards Act V of 1884.	240	..	..	..	The Collector's estimate of Rs. 240 for the ensuing year will be retained pending formal application to Government.
4. Establishment for disposing of waste tankbed lands commanded by the Rushikulya canal—	138	690	4,000	..	Government Order, Mis. No. 1130, Revenue, dated 17th March 1899—Provision has been made for ten months in the revised estimate for the current year and for two months for the budget estimate for 1900-1901. The salary of the Deputy Collector will be met from the provision made against "Salaries—Temporary Deputy Collectors."
	Rs.				
One clerk	25				
Do.	15				
Three peons on Rs. 7 each.	21				
One peon	8				
Total ..	69				
5. One clerk on Rs. 20 for auditing the charges of the Proprietary Estates' Village Service Fund.	240	120	..	..	The Collector's estimates of Rs. 120 and Rs. 240 for the current and ensuing years, respectively, will be retained pending formal application to Government.
6. One clerk on Rs. 15 for four months for copying inam accounts.	..	60	..	..	Government Order, No. 218 L., dated 3rd February 1899.
Vizagapatam.					
7. One clerk on Rs. 30 and two clerks on Rs. 15 each for six months in the Collector's office for furnishing Taluk officers with extracts from service inam registers.	..	132	..	258	Government Order, Mis. No. 1986 L., dated 18th October 1898.
Gódávari.					
8. Two clerks on Rs. 15 each for twelve months for sorting the records of the Collector's office.	360	..	360	..	Applications for the entertainment of the establishment have not yet been received and the provision made by the Collector under the revised estimate will accordingly be struck out. The amounts will however be provided for in the estimate for 1900-1901 on the assumption that the establishment will be entertained from the 1st March next.
9. *One clerk on Rs. 15 for twelve months* for sorting the records of the Deputy Collector's office, Narsapur.	180	..	180	..	
10. One clerk on Rs. 15 and one attender on Rs. 8 for eighteen months for sorting the records of the Head Assistant Collector's office.	207	207	180	..	Government Order, R. No. 602, Financial, dated 2nd May 1899.

Temporary Establishments—*cont.*

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
Kistna.	Rs.	Rs.	Rs.	Rs.	
11. One clerk on Rs. 20 in the Head Assistant Collector's office for compensation work.	240	240	240	305	The retention of the clerk up to 6th August 1900 has been sanctioned in Government Order, Mis. No. 2798, Revenue, dated 1st August 1899.
12. One clerk on Rs. 20 in the Headquarter Deputy Collector's office for compensation work.	240	..	..	..	The Collector's estimate of Rs. 240 for the next year will be retained pending formal application to Government.
13. Nine clerks for revising the village, taluk and huzur inam registers.	..	740	400	..	In its order, R. No. 310, Financial, dated 9th March 1899, Government sanctioned the entertainment for four months of five clerks on Rs. 20 each for checking the inam registers and again in its order, R. No. 1084, Financial, dated 17th August 1899, the sanction was extended to the entertainment for four months of four additional clerks, one on Rs. 25 and three on Rs. 20 each.
Cuddapah.					
14. Two gardeners on Rs. 5 each for the Collector's office compound.	90	90	90	60	For twelve months and six months respectively. Government Order, Mis. No. 4165, Revenue, dated 22nd September 1892.
15. *One clerk on Rs. 35 for dealing with* inam work in the Collector's office.	420	420	35	406	The continuance of the clerk for another year has been sanctioned in Government Order, Mis. No. 1372, Revenue, dated 11th April 1899. The Collector's provision for the next year will be retained as it is under contemplation to retain the clerk permanently.
16. Two clerks on Rs. 15 each for six months every year in the office of the District Magistrate, for disposal of applications for licenses under the Indian Arms Act XI of 1898.	180	180	..	..	Government Order, R. No. 953, Financial, dated 24th July 1899.
Kurnool.					
17. Establishment for the Kurnool-Cuddapah canal—	1,560	1,560	1,560	1,299	The deputation of the Deputy Collector has been extended for a further period of one year—*vide* Government Orders, Mis. No. 1427, dated 20th April 1899, and Mis. No. 3030, Revenue, dated 22nd August 1899. Provision is made for the ensuing year also to meet the cost of the establishment in case it is decided to retain the Deputy Collector for another year.
	Rs.				
One clerk	50				
Do.	30				
Do.	22				
One peon	8				
Two peons on Rs. 7 each.	14				
One masalchi	6				
Total ..	130				
North Arcot.					
18. Establishment for arranging the old records in the Collector's office—	1,834	1,284	1,284	1,288	The retention of the establishment costing Rs. 107 per mensem up to 31st March 1900 was sanctioned in Government Order, Mis. No. 611, Revenue, dated 10th February 1899. In its reference, D. No. 104, dated 12th September 1899, the Board has recommended the entertainment, during 1900-1901, of ten clerks on Rs. 15 each and one attender on Rs. 7.
	Rs.				
Two clerks on Rs. 20 each.	40				
Four clerks on Rs. 15 each	60				
One attender	7				
Total ..	107				
South Arcot.					
19. One clerk on Rs. 10 for a month in the office of the District Magistrate for the disposal of applications for licenses under the Indian Arms Act XI of 1898.	10	10	..	..	Government Order, R. No. 1666, Financial, dated 16th August 1899.
Tanjore.					
20. One clerk on Rs. 20 for six months for noting in the inam registers the charge made for "excess area discovered by survey in minor inams.	..	82	..	88	Government Order, No. 888, Financial, dated 13th August 1898.
21. Three shroffs on Rs. 15 each during kist months.	180	271	..	..	Government Order, No. 580, Financial, dated 29th April 1899.

Temporary Establishments—*cont.*

	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	
Madura.	Rs.	Rs.	Rs.	Rs.	
22. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyár project—	3,852	3,432	3,432	3,372	Government Orders, No. 202, Revenue, dated 6th April 1898, and Mis. No. 1963, Revenue, dated 2nd June 1899. In the budget estimate for the ensuing year, provision has also been made for *two additional clerks on Rs. 20 and 15.*
	Rs.				
One clerk	30				
Do.	20				
Two clerks on Rs. 15 each.	30				
One attender	8				
Six peons on Rs. 7 each ..	42				
One masalchi	6				
Three Revenue Inspectors on Rs. 50 each	150				
Total ..	286				
23. One clerk on Rs. 20 for twelve months in the Collector's office to deal with papers in connection with Periyár works.	240	180	..	..	Government Order, Mis. No. 1963, dated 2nd June 1899. The Collector's estimate for the ensuing year is retained pending formal application to Government.
24. Establishment for the sub-division of survey fields.	8,000	..	7,764	..	*No provision* is made in the revised estimate as the subject matter is under correspondence with the Survey Department. *Pending* the receipt of detailed proposals, the Collector's estimate of Rs. 8,000 for the next year will be retained.
25. Two clerks on Rs. 15 each for one year for sorting the records of the Collector's office.	210	*150*	..	..	Board's reference A. No. 231, dated 18th August 1899.
26. Two clerks on Rs. 20 each for six months for the submission of proposals for the reorganization of the village staff in the proprietary estates *in the Head Assistant Collector's* division.	40	200	..	..	Board's reference A. No. 275, dated 16th August 1899.
27. One shroff on Rs. 15 for six months in the Collector's office.	..	90	..	..	*Government Order*, R. No. 501, Financial, dated 15th April 1899.
Coimbatore.					
Two shroffs on Rs. 15 each in the Collector's office during kist months.	120	120	..	7	The provision in the revised estimate represents the actuals of the *first four* months of the current year.
South Canara.					
28. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	120	141	Government Order, No. 558, dated 4th July 1899.
Malabar.					
Establishment for the registration of jannam titles.	7,416	6,580	7,416	4,903	Government Order, R. No. 870, Financial, *dated 6th July 1899.* The provision in the revised estimate has been made with reference to actual requirements.
	Rs.				
Three head clerks on Rs. 50 each	150				
Three clerks on Rs. 25 each.	75				
Do. on Rs. 20 ,,	60				
Six clerks on Rs. 15 each ..	90				
Three attenders on Rs. 10 each	30				
Six surveyors on Rs. 20 each	120				
Six peons on Rs. 7 each ..	42				
Do. on Rs. 6 ,, ..	36				
Three masalchis on Rs. 5 each	15				
Total ..	618				
Establishments for loans work	..	..	..	260	....
Do. on account of famine ..	..	..	..	890	....
Do. *for the disposal of work* in connection with Plague	..	..	..	3,303	....
Establishment dispensed with	..	..	..	1,305	....
29. Reserve	1,883	92	1,389	..	....
Total, General Establishment ..	30,000	19,000	31,500	19,118	

Temporary Establishments—*cont.*

	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-1899.	
SUB-DIVISIONAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	
Ganjám.					
30. Two Revenue Inspectors on Rs. 35 each and four peons on Rs. 6 each to assist the Deputy Tahsildar, Aska, in measuring the area irrigated by the Rushikulya canal.	1,128	846	576	751	Sanctioned in Government Order, R No. 1033, Financial, dated 8th August 1899, with effect from the 1st June last.
31. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildar's offices at Ganjám and Purushottapur.	360	360	360	393	The retention of the establishment up to 31st March 1900 was sanctioned in Government Order, Mis. No. 2668, Revenue, dated 19th July 1899. The Collector's provision for the next year will be retained pending formal application to Government.
32. For measuring lands in inam villages irrigated by the Rushikulya canal in the Berhampur and Goomsur taluks—	280	280	210	286	Board's Reference, B. No. 150, dated 29th August 1899.
	Rs.				
Two Deputy Surveyors on Rs. 25 each ..	50				
Four lascars on Rs. 5 each	20				
Total ..	70				
For four months ..	280				
33. For the collection of quit-rent and land-cess on minor inams in zamindaris and other proprietary estates in the Chicacole Tahsildars and Narasannapet Deputy Tahsildars offices—	474	474	474	388	Government Order, Mis. No. 2992, dated 18th July 1898. The retention of the amins up to 31st March 1900 was sanctioned in Government Order, Mis. No. 2668, dated 19th July 1899. The Collector's estimate for the next year will be retained pending formal application to Government.
	Rs.				
One Revenue Inspector on Rs. 25 for six months ..	150				
Three peons on Rs. 6 each for six months	108				
Three amins on Rs. 6 each for twelve months ..	216				
Total ..	474				
34. Establishment for the disposal of waste and tank-bed lands commanded by the Rushikulya canal—	303	2,794	5,000	..	Government Order, Mis. No. 1130, dated 17th March 1899. The Collector's provision for the retention of the Deputy Tahsildar and of his clerk and two peons for a further period of three months is retained pending formal application to Government.
	Rs.				
One Deputy Tahsildar ..	120				
One clerk	20				
Two peons on Rs. 7 each.	14				
Four surveyors on Rs. 20 each	80				
Four lascars on Rs. 7 each	28				
Total ..	262				
For nine months ..	2,358				
One head classifier ..	40				
One peon	7				
Total ..	47				
For six months ..	282				
Total ..	2,640				
35. One peon on Rs. 6 in the Deputy Tahsildar's office, Aska, to work under Revenue Inspector.	72	72	..	48	Government Order, R. No. 128, Financial, dated 2nd February 1897. The Collector's estimates for the current and ensuing years are retained subject to further report from the Collector regarding the necessity for the retention of the peons after 1st July last from which date the revision of the taluk establishments should take effect.
36. One peon on Rs. 6 in the Taluk office, Berhampur, to work under a Revenue Inspector.	72	72	..	18	

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENTS—*cont.*	Rs.	Rs.	Rs.	Rs.	
Ganjám—cont.					
37. Potdars to accompany remittances for Taluk offices.	..	..	50	..	The provision is unnecessary.
38. Land-cess clerks on Rs. 15 each in Taluk offices for copying inam accounts.	..	690	..	..	Government Order, No. 248 L., dated 3rd February 1899.
39. One clerk on Rs. 15 for auditing the charges of the Proprietary Estates' Village Service Fund.	180	90	..	..	The Collector's estimate for the current and ensuing years will be retained pending formal application to Government.
40. Two Revenue Inspectors on Rs. 35 each for sub-dividing the land darkhasted for in the Goomsur taluk.	420	..	..	..	The Collector's estimate of Rs. 420 for 1900–1901 is retained pending formal application to Government.
Gódávari.					
41. Establishment for measuring irrigated lands in the Nidadavolu and Bahar-zalli estates—	1,300	1,300	1,300	1,510	Government Order, No. 767, Revenue, dated 24th September 1890.
Rs.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Total .. 260					
For five months 1,300					
42. A channel superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Elern.	288	288	288	287	Government Orders, No. 349, Revenue, dated 31st March 1897, and No. 1402, Revenue, dated 21st April 1890.
43. Two vettis on Rs. 4 each for two months for measuring the area irrigated with Government water in each of the zamindari villages of Pálavala and Coringa.	32	32	32	32	Government Order, Mis. No. 889, Revenue, dated 21st February 1898. The Collector's provision for the current and ensuing years will be retained subject to formal application to Government.
44. One clerk on Rs. 15 and one attender on Rs. 3 for twelve months for sorting the records of the Taluk office at Kovvur.	276	..	276	..	*Vide* remark against items 8 and 9.
45. Establishment for measuring irrigated lands in delta talukas—	1,080	3,000	5,688	791	The establishment has now been made permanent under Government Order, No. 509, dated 1st August 1899. But provision has been made for the ten temporary Revenue Inspectors and ten peons for three months.
Rs.					
Three Revenue Inspectors on Rs. 40 each .. 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each .. 300					
Ten peons on Rs. 6 each.. 60					
Total .. 360					
For three months .. 1,080					
Grand total .. 5,688					
Kistna.					
46. One Revenue Inspector on Rs. 35 for twelve months for compensation work in the Head Assistant Collector's division.	420	420	..	224	Government Order, R. No. 320, Financial, dated 9th March 1899. The Collector's estimate for the ensuing year will be retained pending formal application to Government.
47. One clerk on Rs. 15 for twelve months for compensation work in a Taluk office where the work may be heavy.	180	..	..	..	The Collector's estimate of Rs. 180 for 1900–1901 will be retained pending formal application to Government.

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
Kistna—cont.					
48. For collecting water-rate in the Gudur estate—	720	720	..	497	The establishment is necessary pending the revision of the village establishments—Government Order, No. 3267, Revenue, dated 14th August 1896.
Rs.					
Three monigars on Rs. 6 each 18					
Two do. on ,, 5 ,, 10					
Eight do. on ,, 4 ,, 32					
Total .. 60					
Nellore.					
49. One shroff on Rs. 10 for the Polur sub-treasury.	..	..	10	118	Already dispensed with.
Cuddapah.					
50. One gardener on Rs. 5 for twelve months for watering the young trees planted in the compound of the new taluk office, Proddatur.	60	..	..	..	The Collector's provision for 1900–1901 will be retained pending formal application to Government.
Anantapur.					
51. Sixteen deputy surveyors on Rs. 20 each for six months in Taluk offices for checking the sub-division of artizan inams.	320	1,600	..	..	Board's Reference, B. No. 442, dated 25th August 1899.
Bellary.					
52. Sub-Magistrate and establishment for Ramandrug—	600	536	600	561	To be kept on while the convalescent depot remains at Ramandrug—Government Order, No. 650, Judicial, dated 3rd April 1890. The Collector's estimates are retained.
Rs.					
One Sub-Magistrate .. 100					
One clerk 20					
Two peons on Rs. 7 each. 14					
One masalchi 6					
Total .. 140					
53. Establishment for the sub-division of the lands resumed in the Autapuram valley—	..	276	..	..	Government Order, R. No. 607, Financial, dated 17th April 1899.
Rs.					
One surveyor 20					
One peon 6					
Five coolies on Rs. 4 each. 20					
Total .. 46					
For six months .. 276					
Kurnool.					
54. One Revenue Inspector on Rs. 35 for six months in the Nandyál division for settling compensation for lands taken up for famine roads.	..	70	..	..	The retention of the Revenue Inspector was sanctioned up to 30th April 1899—*vide* Government Order, No. 440, Financial, dated 5th April 1899.
55. One clerk on Rs. 20 for ten months in the Pattikonda taluk and one clerk on Rs. 20 for six months in the Nandikotkur taluk for sorting record.	60	200	..	..	Government Order, R. No. 839, Financial, dated 29th June 1899.
Trichinopoly.					
56. A shroff on Rs. 10 for one year in the Kilpalur Deputy Tahsildar's office.	120	60	..	..	Government Order, Mis. No. 2285, dated 6th May 1897.
Madura.					
57. Establishment entertained in connection with the assignment of lands under the Periyár project—	2,400	2,400	2,220	2,271	Government Orders, No. 202, dated 6th April 1898, and Mis. No. 1963, Revenue, dated 2nd June 1899. Provision is made during the ensuing year to meet the cost of the establishment if it is decided to continue it.
Rs.					
One Tahsildar 150					
Two clerks on Rs. 15 each. 30					
Two peons on ,, 7 ,, 14					
One masalchi 6					
Total .. 200					

Temporary Establishment—*cont.*

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
Madura—cont.					
58. One clerk on Rs. 20 and two clerks on Rs. 15 each for a year in the Madura taluk in connection with the Periyár irrigation.	600	600	600	491	Government Order, Mis. No. 1963, dated 2nd June 1899. The Collector's estimates are retained pending formal application to Government
59. Two clerks on Rs. 15 each for twelve months in the Mélúr taluk in connection with the Periyár irrigation.	360	360	360	180	Do. do.
60. One shroff on Rs. 10 for three months in the Ramnad branch treasury.	..	30	..	..	Government Order, R. No. 542, Financial, dated 24th April 1899.
South Canara.					
Five clerks on Rs. 16 each and five on Rs. 7 each for searching for documents in Taluk offices.	768	720	1,020	1,035	Government Orders, No. 558, dated 4th July 1899; Mis. No. 3266, dated 18th July 1892; and Mis. No. 636, dated 14th February 1895. The Collector reports that he has dispensed with the services of three clerks on Rs. 7 each as the receipts are not sufficient to cover the charges: hence the reduced provision in the revised and budget estimates.
Malabar.					
61. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	540	540	315	535	The retention of the establishment was sanctioned up to 30th September 1899 —*vide* Government Order, Mis. No. 4112, dated 21st October 1898. The Collector has applied for sanction to retain the clerks for another year —*vide* Board's reference A No. 316 dated 16th September 1899.
62. Two clerks on Rs. 20 each in the Wynaad Taluk office with local allowance.	720	720	720	534	Government Order, No. 2351, dated 16th June 1896. The Collector's estimates for the current and ensuing years are retained pending report from the Collector as to the necessity for the retention of the clerks from 1st July last from which date the revision of the taluk establishments has been ordered to be given effect to.
63. Establishment for the registration of jenmam titles.	34,704	29,000	23,616	17,249	Government Order, R. No. 870, dated 6th July 1899. The provision in the revised estimate has been made with reference to actual requirements.
			Rs.		
Forty-five Revenue Inspectors on Rs. 50 each			2,250		
Twelve clerks on Rs. 20 each			240		
Six clerks on Rs. 15 each			90		
Fifty-two peons on Rs. 6 each			312		
Total ..			2,892		
Ponnáni Taluk.					
			Rs.		
One clerk			50	12,564	8,376 .. .. Government Order, No. 709, Revenue, dated 24th November 1899.
Do.			45		
Do.			35		
Two clerks on Rs. 25 each			50		
One clerk			20		
Two clerks on Rs. 15 each			30		
Do. on „ 14 „ ..			28		
One classifier			60		
Do.			45		
Six classifiers on Rs. 30 each			180		
Three classifiers on Rs. 25 each			75		
Nine classifiers on Rs. 20 each			180		
One classifier on Rs. 15			15		
One muchi			9		
Two peons on Rs. 8 each ..			16		
Twenty-nine peons on Rs. 7 each			203		
One masalchi			6		
Total ..			1,047		

Temporary Establishment—*cont.*

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
64. Sixty taluk shroffs on Rs. 10 each for four kist months.	2,400	2,400	1,850	1,444	Government Orders, No. 2693, dated 5th May 1898; No. 1344, dated 28th March 1895; No. 2189, dated 30th May 1895; No. 1105, Revenue, dated 19th March 1895, and No. 725, Financial, dated 3rd June 1899.
Temporary establishment for loans work	3,000	2,000	3,000	486	
Temporary establishment on account of famine.	..	..	..	1,826	
Temporary establishment entertained for work in connection with plague.	..	..	..	621	
Establishment dispensed with	..	..	..	588	
65. Reserve	1,194	14	1,435	..	
Total, Sub-Divisional establishment ..	68,000	61,400	50,000	33,164	

Temporary Establishment on account of Loans work.

District.	Budget estimate for 1900-1901.	Revised estimate for 1899-1900.	Sanctioned estimate for 1899-1900.	Accounts for 1898-99.	Remarks.
1	2	3	4	5	6
Ganjám	No forecast can be made of the requirements of 1900-1901 as they will entirely depend upon the state of season; but, on account of the temporary establishment that may have to be entertained in some districts for checking loans registers written up under the revised rules and to provide for unforeseen charges, the budget estimate may be fixed at Rs. 3,000.	As stated in the budget estimates for the preceding year, no definite forecast can be made of the actual requirements for 1899-1900 as they will depend entirely on the state of the season. As, however, some establishment may have to be entertained in some districts for writing up registers in consequence of the introduction of revised rules, the revised estimates may be fixed at Rs. 2,000.	A lump sum of Rs. 3,000 was sanctioned for temporary establishment for loans work.	Rs. 85	Rs. 85-6-11 represent the adjustment made in May 1898 of an expenditure incurred on account of establishment entertained in 1897-98.
Kurnool				126	This represents the pay of a clerk on Rs. 20 sanctioned for six months for Pattikonda taluk in Government Order, Mis. No. 321, dated 20th January 1898.
Bellary				308	Two clerks on Rs. 25 each were sanctioned in Government Order, Mis. No. 346, dated 21st January 1898, for checking the records and registers relating to loans for a period of four months, and their retention was sanctioned for a further period of three months in Government Order, No. 2488, dated 11th June 1898. Again two clerks on Rs. 20 each were sanctioned in Government Order, Mis. No. 4508, dated 18th November 1898, for Bellary and Alur taluks for six months, and their retention for a further period of six months was sanctioned in Government Order, No. 2760, dated 26th July 1899.
Anantapur				233	This represents the expenditure incurred in 1897 on account of the special Loans Tahsildars and their establishment sanctioned in Government Order, No. 1404, dated 13th March 1897; but the adjustment was made in 1898-99 after the receipt of the formal sanction of Government (Government Order, No. 1127, dated 27rd March 1898) for their retention up to the end of September 1897, *i.e.*, after the expiry of the period for which sanction was accorded in the Government Order first quoted above.
Chingleput				..	The Collector considers that it will be necessary to entertain two clerks on Rs. 15 each for six months in the current and ensuing years for writing up loans registers —*vide* Government Order, No. 884, Revenue, dated 22nd October 1897.

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Land Revenue),

MADRAS.

Printed September th.

Proceedings, No. 231, 23rd September 1899.

SEPTEMBER.

Submitting to Government budget estimates for 1900-1901 for 3. Land Revenue — Charges of District Administration.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following :—

EXPENDITURE.

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1900–1901.	Revised Estimate, 1899–1900.	Budget Estimate, 1899–1900.	Accounts 1898-99.	EXPLANATORY REMARKS.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.	
Charges of District Administration . . .	3A	41,31,200	40,60,500	40,73,200	39,60,75	

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration.

SUMMARY.	Budget Estimate, 1900–1901.		Revised Estimate, 1899–1900.		Budget Estimate, 1899–1900.		Accounts, 1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R
GENERAL ESTABLISHMENTS	22,27,239		22,21,659		22,41,074		22,12,327	
SUB-DIVISIONAL ESTABLISHMENTS	17,94,831		17,31,891		17,15,897		16,48,869	
AMINDIVI COIR ESTABLISHMENT	29,100		29,100		33,100		24,430	
LOCAL AND SPECIAL FUND AUDIT ESTABLISHMENTS IN COLLECTORS' OFFICES	69,150		69,150		70,400		67,810	
HOSPITAL CHARGES	10,880		8,700		10,556		7,279	
Add—For rounding . .	...		...		1,274		...	
TOTAL .	*	41,31,200	*	40,60,500		40,73,200		39,60,75

* Excludes estimates on account of plague charges.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—*LAND REVENUE.*—Charges of District Administration—*contd.*

Numbers. 1899-1900.	Numbers. 1900-1901.	Details.	Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
		GENERAL ESTABLISHMENTS.								
		Collectors and Magistrates—								
Salaries—										
3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[1] . . .	86,400				86,400			
16	15	1st Grade (2,333⅓)[1] . . .	4,03,200							
	1	1st „ Statutory Civilian (1,493⅓)	17,920		5,19,000		4,80,080		5,43,826	
1	1	2nd „ „ „ (1,800)[1]	20,736				13,824			
1	1	Collector of Nilgiris (2,000)[1] .	23,040				23,040			
11	12	Sub-Collectors (1,166⅔)[1] . .	1,61,280				1,47,840			
1	1	Sub-Collector, Statutory Civilian (746⅔) . . .	8,960		1,80,000		8,960		1,76,390	
2	2	Principal Assistants to the Collectors, etc. (1,166⅔)[1] . .	26,880				26,880			
15	15	Head Assistant Collectors (768⅓)[1]	1,32,768				1,32,768			
1	1	Special „ „ (768⅓)[1]	8,851		1,47,000		8,851		1,45,224	
2	2	Senior „ „ (768⅓)[1]	17,702				17,702			
1	1	Assistant Collector, Statutory Civilian (358-6-5) . .	4,300				4,300			
		Assistant Collectors (560),[1] (385)[1] .	67,700		73,000		68,700		63,205	
		Deputy Collectors * —								
1	1	1st Class (700) . . .	8,400				8,400			
5	5	2nd „ (600) . . .	36,000				36,000			
13	15	3rd „ (500) . . .	90,000				90,000			
22	22	4th „ (400) . . .	1,05,600		3,43,000		1,05,600		3,45,518	
17	17	5th „ (300) . . .	61,200				61,200			
19	19	6th „ (250) . . .	57,000				57,000			
		Temporary Deputy Collectors .	20,000		19,000		15,700		20,689	
		Special Plague Officer . . .	...		...		...		116	
1	2	Local Allowance to Deputy Collector, Wynaad (150), Deputy Collector, Rajahmundry (100) .	3,000		3,000		1,800		2,435	
102	102	Exchange Compensation Allowance.	54,400		54,100		61,000		56,709	
			14,15,337				14,06,045			
		Deduct—Probable Savings .	*21,756*				*9,321*			
			13,93,581		13,68,100		13,96,724		13,54,010	
		Deduct—Pay of Assistant Superintendent of Stamps and Stationery shown under 6. Stamps. .	*7,200*		...		*7,200*		...	
		Deduct—Pay of Assistant Secretary to the Board of Revenue (Land Revenue) shown under 18. General Administration . .	*4,800*		...		*4,800*		...	
		Deduct—Pay of 2 Junior Presidency Magistrates shown under 19A.—Law and Justice—Courts of Law—Presidency Magistrates .	*6,400*		...		*6,000*		...	
			13,73,181		13,68,100		13,78,724		13,54,010	
		Deduct—One-fifth (after deducting Rs. 4,800 for Madras district) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	*2,73,676*		*2,72,060*		*2,74,785*		*2,69,843*	
			10,99,505		10,95,440		11,03,939		10,84,168	
		Add—One third salary of Collector, Sea Customs, Madras, transferred from "9. Customs" † . .	9,494		9,491		9,595		9,614	
		Add—One fifth salary of 2 Spl. Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	3,780		3,960		3,800		5,165	
		Extra Assistant Commissioner, Central Provinces . . .	...		688		...		1,945	
		Carried over .		11,12,779		11,00,579		11,17,334		11,00,892
								11,17,334		11,00,892

* The Deputy Collector, Madras, draws a local allowance of Rs. 300 per mensem for the Income-tax work (p.), and the Deputy Collector in charge of Treasury, Calicut, draws Rs. 100 per mensem as Deputy Commissioner of Paper Currency (p.).

† Draws also Rs. 260 as Protector of Emigrants (p.) and Rs. 460 as Chairman, Harbour Trust Board, Madras, from Harbour Trust Funds.

EXPLANATORY REMARKS.

The revised estimate under "Salaries of Collectors, Sub-Collectors and Head Assistant Collectors has been arrived at by adding to the actuals of the first four months of the current year, two thirds of the average expenditure during the last three years; and that under "Salaries of Assistant Collectors, Deputy Collectors and Temporary Deputy Collectors" by adding to the actuals of the first four months of the current year, the actuals of the last eight months of the previous year—*vide* particulars given below :—

—	Actuals for four months.	Average expenditure during three years.	Two thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,81,744	5,50,774	3,67,183	5,48,927	5,49,000
Sub-Collectors . .	62,742	1,75,058	1,17,105	1,79,847	1,80,000
Head Assistant Collectors	47,063	1,50,035	1,00,023	1,47,086	1,47,000

—	Actuals for four months.	Actuals for the last eight months of 1898-99.	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Assistant Collectors	25,996	46,590	72,586	73,000
Deputy Collectors	1,12,843	2,30,566	3,43,409	3,43,000
Temporary Deputy Collectors.	5,385	13,542	18,927	19,000

Assistant Collectors and Temporary Deputy Collectors.—For the budget estimate for 1900-1901, the average of the actuals of the past three years has been adopted.

Exchange compensation allowance.—The estimates have as in previous years been fixed as shown below :—

	Rs.
Actuals for the first four months	17,706
Probable expenditure in August and September 1899.	9,218 at the percentage (6 1/4 of salary) worked with reference to the actuals of the first three months.
Third quarter of 1899-1900	13,588 at 6¼ per cent. of salary worked with reference to the actuals of the first three months.
Fourth quarter of 1899-1900	13,588 at 6¼ per cent. of salary worked with reference to the actuals of the first three months.
Total ...	54,100

The budget estimate has been fixed at Rs 13,588 × 4 or 54,352, the percentage taken being the same as in the last quarter of the current year—*vide* Accountant-General's General letter No. 13, dated 5th September 1899.

Probable savings in the budget estimate under "Salaries".—A saving of Rs. 21,756 has resulted on an average during the last four years as under. This figure has been adopted :—

—	Pay as per scale.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1895-96	13,54,382	13,40,223	— 14,159
1896-97	13,63,382	13,31,419	— 31,963
1897-98	13,44,129	13,40,113	— 4,016
1898-99	13,34,188	12,97,301	— 36,887
Total ...			— 87,025
Average savings ...			— 21,756

One fifth salary of the Special Assistant Agents.—The figures reported by the Registrar, High Court, have been adopted.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900.	Numbers. 1900-1901.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.	Explanatory Remarks.
		Brought forward		11,12,779		11,09,670		11,17,334		11,00,892	
		(i) COLLECTOR'S OFFICE.									
		Vernacular Correspondence.									
		Establishment—									
22	22	Sheristadars 11 (225), 10 (200), (175)	55,800				55,800				
239	238	Clerks 20 (70), 20 (60), 1 (40), 20 (35), 40 (30), 40 (25), 19 (20), 78 (15)	85,080				85,620				
		English Correspondence.									
211	216	Clerks 20 (150), 1 (80), 20 (70), 2 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 37 (15)	1,15,320				1,15,300				
		Record Department.									
100	102	Clerks 20 (60), (15) 20 (25), 60 (15)	31,740				31,260				
		English Account Department.									
239	233	Accountants 20 (85), 1 (80), 1 (50), 20 (45), 1 (40), 20 (35), 21 (30), 22 (25), 52 (20), 75 (15)	81,780				81,780				
		Vernacular Account Department.									
116	115	Accountants 20 (45), 20 (35), 22 (20), 53 (15)	34,020				34,020				
		Treasury and Stamp.									
21	21	Cash-keepers 15 (125), 1 (100), 5 (70)	27,060				27,300				
58	59	Shroffs 15 (50), 15 (25), 4 (20), 25 (15)									
50	50	Accountants 20 (25), 21 (20), 15 (15)	18,960				18,780				
72	72	Gollahs 15 (10), 26 (8), 31 (7)	13,740				13,740				
			6,960				6,960				
		Office Servants.									
325	325	Attenders 1 (14), 2 (12), 42 (10), 120 (8), 160 (7)	30,456				30,456				
62	62	Muchis 21 (15), 20 (12), 21 (10)	9,180				9,180				
21	21	Duffadars (14)	3,528				3,528				
375	375	Peons 6 (11), 6 (10), 204 (8), 159 (7)	34,452				34,452				
41	41	Masalchis 1 (7), 40 (6)	2,964				2,964				
41	41	Sweepers (6)	2,952				2,952				
1	1	Gardener (9)	108				108				
3	3	Scavengers (7), (5), (94)	186				186				
			5,55,066				5,55,066		5,58,530		
		(ii) SUB-COLLECTOR'S OFFICE.									
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15)	45,660				45,660				
15	15	Attenders (8)	1,440				1,440				
15	15	Muchis (10)	1,800				1,800				
15	15	Duffadars (10)	1,800				1,800		60,598		
87	87	Peons (7)	7,308				7,308				
15	15	Masalchis (6)	1,080				1,080				
15	15	Sweepers (6)	1,080				1,080				
		(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.									
106	106	Clerks 22 (70), 20 (45), 20 (35), 1 (30), 1 (25), 22 (20), 20 (15)	47,220				47,220				
20	20	Attenders (8)	1,920				1,920				
21	21	Muchis (12), 20 (10)	2,544				2,544				
106	106	Peons 1 (10), 22 (8), 83 (7)	9,204				9,204		61,658		
22	22	Masalchis (6)	1,584				1,584				
1	1	Sweeper (6)	72				72				
1	1	Scavenger (5)	60				60				
		(iv) DEPUTY COLLECTOR'S OFFICE.									
186	186	Clerks 1 (60), 2 (50), 43 (45), 3 (30), 2 (25), 47 (20), 89 (15)	53,580				53,580				
45	45	Attenders 1 (10), 44 (8)	4,344				4,344				
143	143	Peons 2 (8), 139 (7), 2 (6)	12,012				12,012				
43	43	Masalchis 42 (6), 1 (5)	3,084				3,084		69,672		
3	3	Lascars (7)	252				252				
1	1	Sweeper (6)	72				72				
		Carried over	7,51,182	11,12,779	11,09,670	7,51,182	11,17,334	7,50,404	11,00,892		

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	7,51,182	11,12,779		11,09,579	7,51,182	11,17,334	7,50,464	11,00,892
Establishment—cont.	Increase of pay to 1 Sub-Divisional Sheristadar	780				780		...	
	Local Allowance for the Collector's establishment, Nilgiris—								
	Clerks 1 (25), 2 (20), 4 (15), 6 (10), 5 (5)	2,520				2,520			
	Servant 1 (3), 1 (1)	48				84			
	Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—								
	Clerks (35), (15), (10)	720				720		3,282	
	Servants 2 (4), 2 (3½), (3), (2½)	246				246			
	Deputy Collector's establishment, Wynaad—								
	Clerks (25), (15) 2 (10)	720				720			
	Servants (4), 3 (3½), (3)	210				210			
	Temporary Establishment for the registration of Janmam titles in Malabar	7,416				7,416		4,903	
	Temporary Establishment for disposing waste and Tank bed lands under Rushikulya Canal in Ganjám	138				4,000		...	
	Temporary Establishment for Assistant Collectors, etc.	22,446				20,084		14,215	
	Famine batta	...				...		42	
		7,86,420				7,87,962			
	Deduct—Probable Savings	1,428				5,462			
		7,85,000		7,74,000		7,82,500		7,72,906	
	Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts."	1,54,830		1,52,640		1,54,330		1,52,384	
		6,30,170		6,21,360		6,28,170		6,20,522	
	Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,000		820		1,000		884	
			6,31,170		6,22,180		6,29,170		6,21,406
Allowances—	Pontage of Officers	33,000		33,000		33,400		32,235	
	Travelling Allowance of Officers	1,16,000		1,16,000		1,16,000		1,15,639	
	Travelling Allowance of Establishment	69,000		69,000		69,000		69,362	
		2,18,000		2,18,000		2,18,400		2,17,236	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	43,600		43,600		43,680		43,226	
		1,74,400		1,74,400		1,74,720		1,74,010	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,260		1,000		1,040		1,372	
			1,75,660		1,75,400		1,75,760		1,75,382
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		6,150	
	Petty Works of Construction	1,770		2,480		2,670		636	
	Cost of Land	150		140		550		546	
	Remittance of Treasure within the District	8,200		7,600		8,300		8,236	
	Law Charges in the Revenue Department	7,800		16,700		6,000		8,793	
	Charges for the service of Revenue Processes	...		...		100		1	
	Fees for Searches in Registration Offices	8,200		11,200		5,500		16,699	
	Remuneration to Copyists and Examiners	26,800		26,800		26,800		26,781	
	Management of Estates	14,500		8,800		8,800		8,452	
	Land Acquisition Charges	2,800		3,000		2,800		1,216	
	Carried over	73,220	19,19,660	79,720	19,07,159	64,020	19,22,264	77,510	18,97,680

EXPLANATORY REMARKS.

Establishment—Permanent.—As compared with last year the cost of the sanctioned scale is the same—*vide* Appendix A. The actuals of last year amounted to Rs. 7,53,744, but this excludes Rs. 935, the local allowance for the establishment on the Nilgiris for the first five months, the allowance having been sanctioned only from 1st August last—*vide* G.O., R. No. 985, dated 12th September 1898. The total of the two sums, viz., Rs. 7,54,681 very nearly approximates to the actuals of the first four months of the current year plus those of the last eight months of the previous year or Rs. 7,55,130. The Board has accordingly provided Rs. 7,55,000 in round numbers for both the revised and budget estimates. To arrive at this figure Rs. 1,426 have been deducted as probable savings.

Temporary Establishment.—For details of the establishments under General and Sub-divisional—*vide* Appendix E.

	Accounts.		Average.
	1897-98.	1898-99.	
	Rs.	Rs.	Rs.
Pontage of Officers ...	33,004	32,235	32,619
Travelling Allowance of Officers	1,29,204	1,15,639	1,22,422
Travelling Allowance of Establishment ...	69,012	69,362	69,187
Total ...	2,31,240	2,17,236	2,24,238

Allowances.—The total of the actuals of the first four months of the current year and of those of the last eight months of 1898-99 have been adopted in round figures for both the revised and budget estimates as shown below:—

	Actuals of the first four months of the current year.	Actuals of the last eight months of 1898-99.	Total.
	Rs.	Rs.	Rs.
Pontage of officers	11,244	21,821	33,065
Travelling allowance of officers	39,455	76,320	1,15,775
Travelling allowance of establishment ...	27,046	41,846	68,892

SUPPLIES AND SERVICES.

	Accounts.		* Average.
	1897-98.	1898-99.	
	Rs.	Rs.	Rs.
Elephant Charges ...	2,408	6,150	4,779
Petty works of Construction	3,989	636	2,312
Cost of Land	4,050	546	2,298
Remittance of Treasure within the District ...	13,310	8,236	10,773
Law Charges in the Revenue Department	7,889	8,793	8,341
Charges for the Service of Revenue Processes ...	...	1	...
Fees for Searches in Registration Offices ...	1,53,604	16,699	85,152
Remuneration to Copyists and Examiners ...	26,653	26,781	26,720
Management of Estates ...	10,591	8,452	9,523
Land Acquisition Charges	434	1,216	825
Total ...	...	...	...

* The actuals of two years only have been given as detail for 1896-97, in regard to General and Sub-divisional establishments are not separately available.

Elephant Charges.—The increase under actuals was due to the purchase of elephants sanctioned in G.O., No. 1136, Financial, dated 1st December 1898.

Law Charges.—Collectors estimate the charges of the current year at Rs. 17,297, against the sanctioned estimate of Rs. 6,000. The increase occurs chiefly in Ganjám (Rs. 1,750), Tanjore (Rs. 500), Madura (Rs. 7,500), and Malabar (Rs. 1,500). In Ganjám the increase is due to the payment of costs in the Parlakimedi Malish Suit, while in Madura a sum of Rs. 7,400 was paid to Mr. Fischer in the Kondagai registration suit under the sanction accorded in G.O., Misc. No. 3048, Revenue, dated 25th August 1899. In Tanjore and Malabar, the revised estimates have been based on the actuals of the previous year and on the actuals of the first four months of the current year respectively. The actuals of the first four months of the current year (Rs. 11,388), plus those of the last eight months of 1898-99 (Rs. 5,384) amount to Rs. 16,700 in round figures, and this figure the Board has adopted for the revised estimate of the current year. For 1900-1901, the total of the Collectors' estimates, viz., Rs. 7,400, has been adopted.

Search fees.—The actuals of last year amounted to Rs. 16,699 against the sanctioned estimate of Rs. 8,200. The increase occurred chiefly in Bellary (Rs. 6,269), and North Arcot (Rs. 4,0 8), and was due to adjustments effected during the year on account of the searches made in the registration department both in 1897-98 and 1898-99 in connection with the grant of loans under the Land Improvement and Agriculturists' Loans Acts. For the revised estimate of the current year and for 1900-1901, the total of the Collectors' figures has been adopted.

Remuneration to Copyists and Examiners.—The pay of the Copyists whose retention up to 31st March 1900 has been sanctioned in G.O., Mis. No. 1927, Revenue, dated 30th May 1899, will be met from the provision made against "Remuneration to Copyists and Examiners" under General and Sub-divisional establishments.

Management of Estates.—For 1900-1901 the Collector of South Canara provides Rs. 14,500—Rs. 13,500 for "Management of the Kondo Estate" and Rs. 1,000 for the "Management of other Estates"; the increased provision is required chiefly to cover the payment of Rs. 5,000 sanctioned in G.O., Mis. No. 1033, Revenue, dated 31st May 1899, for defraying the expenses of the marriage of the late Manager's Shetti's son.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—cont.	Brought forward	73,220	19,19,609	79,720	19,07,139	64,020	19,22,264	77,510	18,97,680
	Registration Charges	370		370		370		107	
	Purchase of demarcation stones	...		...		...		1	
	Translation of Mahratta Paimash Accounts	100		100		...		6	
	Cost of Treasure Bags	6,900		6,660		5,800		7,115	
	Examination of Female Gosha Pensioners	10		10		10		...	
		80,600		86,800		70,200		84,739	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	600		600		*600*		1,230	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	80,000		86,200		69,600		83,509	
		2,200		2,380		2,200		2,623	
	Deduct—For rounding					*34*		...	
Contingencies—	Purchase of Furniture	15,500	82,200	15,500	88,580	16,880	71,766	11,978	86,132
	Purchase of Books	250		250		280		97	
	Repairs to Furniture	2,400		2,400		2,200		2,142	
	Repairs to Boats	1,300		1,800		2,200		514	
	Liveries and Clothing of Servants	550		800		300		28	
	Tour Charges	29,000		29,000		29,000		27,516	
	Hot and Cold Weather Charges	3,700		3,700		3,700		3,530	
	Cleaning Charges	760		760		760		713	
	Rents, Rates and Taxes	14,500		14,500		14,300		14,227	
	Landing and Shipping Charges	120		120		...		95	
	Office Expenses	15,500		15,500		17,110		13,595	
	Miscellaneous	4,650		4,650		200		6,677	
	Telephone Charges (*a*)	240		...		...		...	
	Freight on Europe Stores	20		20		...		...	
	Cost of Stationery	...		...		...		5	
	Purchase of Periodicals	...		...		...		975	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	88,500		89,000		87,230		82,092	
		17,220		17,280		*16,986*		15,957	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	71,280		71,720		70,244		66,135	
		750		800		760		733	
	Telegram Charges	72,030		72,520		70,944		66,868	
	Postage Charges	17,400		17,400		18,000		21,539	
	Petty Repairs to Buildings	1,18,000		1,18,000		1,13,000		1,25,499	
		18,000		18,000		18,000		14,609	
	Total		2,25,496		2,25,920		2,19,944		2,28,515
			22,27,289		22,21,659		22,13,974		22,12,327

Numbers. 1898-1899	Numbers. 1900-1901	PLAGUE CHARGES.				
5		Special Divisional Officers 2 (400), 3 (250)				
		Allowance 2 (80)			18,000	
					1,920	
						20,520
1		Accountant (25)				
14		Additional Clerks 5 (45), 1 (40), 1 (30), 1 (25), 6 (20)			300	
5		Servants (7)			5,280	
		Additional Establishment			420	
					4,000	
		Travelling allowance				10,000
						1,780
		Miscellaneous				1,700
		TOTAL				34,000
		Deduct—One-fifth transferred to 19A.—Law and Justice—Courts of Law, Criminal Courts (p.)				*6,800*
		Postage Charges				27,200
						800
		Total				28,000
		TOTAL GENERAL ESTABLISHMENTS		22,27,289	22,21,659	22,41,974

	Actuals. 1897-98.	Actuals. 1898-99.	Average.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	
Registration charges	99	107	103	*Translation of Mahratta Paimash accounts.*—The provision made by the Board in the budget estimate for the current year was struck out by Government for the reason that the expenditure incurred during 1897-98 was only Rs. 6. *Vide*—Para. 1 (iii) of G.O. No. 1180, Financial, dated 6th December 1898. As the Board finds that the actuals of the first four months of the current year amount to Rs. 46 it has adopted the Collectors estimates of Rs. 110 and 120 in round numbers for the current and ensuing years.
Purchase of demarcation stones	...	1	1	
Translation of Mahratta Paimash Accounts	6	6	6	
Cost of Treasure Bags	6,865	7,115	6,990	
Total	2,31,005	84,739	1,57,872	
Purchase of furniture	18,183	11,978	15,080	*Contingencies.*—Collectors estimate the charges for the current year at Rs. 93,223 and for 1900-1901 at Rs 93,000. The Board considers that the estimates are too high, and accordingly reduces them to the average of the actuals of the past two years except in regard to items on which the expenditure anticipated by Collectors is less than that average.
Purchase of books	68	97	83	
Repairs to furniture	2,276	2,112	2,250	
Repairs to boats	3,183	514	1,849	
Liveries and clothing of servants	864	28	446	
Tour charges	32,905	27,516	29,910	
Hot and cold weather charges	3,403	3,530	3,466	
Cleaning charges	713	713	723	
Rents, rates and taxes	13,807	14,227	14,017	
Landing and shipping charges	242	95	169	
Office expenses	17,395	13,595	15,495	
Miscellaneous	3,397	6,677	5,037	
Telephone charges	8	...	4	
Cost of stationery	98	5	52	(*a*) G.O. Mis., No. 2099, Rev., dated 10th June 1899.
Purchase of periodicals	272	975	623	
Total	96,234	82,092	89,163	
Telegram charges	31,338	21,539	26,438	*Telegram and Postage Charges.*—The estimates for these items have been fixed with reference to the Actuals of the first four months of the current year, viz.,: Rs. 5,780 and 39,147 respectively.
Postage charges	1,21,861	1,25,499	1,23,680	
Petty repairs to buildings	13,775	14,609	14,192	

NOTE.—The Board presumes that the necessary provision on account of Plague charges will be made by Government on receipt of the Collectors' estimates called for in paragraph 11 of G.O., No. 906, dated 17th August 1899, Financial.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1898-1900	Numbers. 1901	SUB-DIVISIONAL ESTABLISHMENTS.	Budget Estimate, 1900-1901. Rs.	Rs.	Revised Estimate, 1899-1900. Rs.	Rs.	Budget Estimate, 1899-1900. Rs.	Rs.	Accounts, 1898-99. Rs.	Rs.
		Brought forward	36,000				36,000			
Salaries— 12	12	Tahsildars (250)	64,800				64,800			
24	24	Do. (225)	96,000				96,000			
40	40	Do. (200)	600				600			
		Local Allowance for Wynaad	88,200				88,200			
42	42	Tahsildars (175)	72,000				72,000			
40	40	Do. (150)	600				600			
		Local Allowance for Kollegal	1,800				1,800			
1	1	Deputy Tahsildar (150)	7,080				74,880			
52	52	Deputy Tahsildars (120)	1,27,200				1,27,200			
106	106	Do. (100)								
6	7	Local Allowance for Polavaram, Chodavaram, Kodumanal, Coonoor, Ootacamund, Yellavaram and Aska 3 (30), 3 (25), (15)	2,160				1,740			
2	2	Local Allowance for Wynaad Deputy Tahsildars	1,200				1,200			
							5,65,020			
		Deduct—Probable Savings					450			
			5,65,440		5,78,000		5,64,570		5,77,788	
		Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,12,608		1,15,120		1,12,434		1,15,078	
			4,52,832		4,62,880		4,52,136		4,62,710	
		Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	4,620		5,120		4,620		3,966	
		Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	53,600		53,440		52,860		52,793	
				5,11,052		5,21,440		5,09,616		5,19,469
Establishment— 159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	99,960				99,960			
4	4	Personal allowance to the Head Accountants of the taluks of Yernagudem, Kalahastri, Ottappidaram and Coondapur (10)	480				480			
2	2	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25)	660				660			
1,726	1,726	Clerks (35), 104 (30), 180 (25), 468 (20), 317 (17½), 606 (15)	3,99,630							
	2	Accountant (35) (25)	720							
1,001	2	Sub treasuries 2 (30)	3,780				3,71,868			
	15	Kunakapillais 5 (24), 5 (21), 5 (18)								
	231	Shroffs (25½ (20), 159 (15), (12½), (12), 88 (10)	40,014							
	1	Personal allowance to the Shroff, Chirakkal taluk (5)	60							
38	43	Local allowance 3 (15), 3 (12½), 11 (10), 2 (8½), 5 (7½), 19 (5)	4,110				3,660			
		Servants—					27,120			
318	326	Dufferkunds (10), 15 (9), (8), 309 (7)	27,792				15,460			
160	160	Daffadars (10), 157 (9), (8), (7)	17,256							
	157	Muchis (7)	13,188							
3,698	3,698	Peons 2 (9), 475 (8), 957 (7), 2,170 (6), 3 (5), (3)	2,82,660				2,66,640			
312	312	Mussalchis 2 (7), 310 (5)	18,768				18,768			
157	157	Sweepers (5)	9,420				9,420			
2	2	Gollahs (10), (7)	204				204			
6	6	Scavengers (6), (5), 2 (2½), (2)	216				216			
61	67	Local allowance (4½), 3 (4), 11 (3½), 21 (3), 4 (2½), 18 (2), 9 (1)	2,076				1,794			
			9,21,714				16,090			
		Tiruvajasti Village Establishment in Kistna—								
96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5)	8,244				8,244			
83	83	Monigars 28 (6), 28 (5), 27 (4)	4,092				4,092			
43	43	Mohatuds (3)	1,548				1,548			
96	96	Vettis (3)	3,456				3,456			
			18,240				18,240			
		Carried over	39,954	5,11,052		5,21,440	8,34,370	5,09,616		5,19,469

EXPLANATORY REMARKS.

Salaries.—For the revised estimate the Board has adopted Rs. 5,78,000, which very nearly corresponds with the actuals of last year and those of 1896-97.

One fifth cost of Stationary Sub-Magistrates, &c.—The figures reported by the Registrar, High Court, have been adopted.

Establishment—Revised estimate.—The actuals of the last year amounted to Rs. 8,28,418, while the total of the actuals of the first four months of the current year and of those of the last eight months of the year preceding comes to Rs. 8,33,445. The normal expenditure for the current year may be taken at about the mean between these two figures, say Rs. 8,30,000. Adding to this a sum of Rs. 62,000 on account of the increased cost of taluk establishments under the new scheme which was given effect to from the 1st July last, the revised estimate will be fixed at Rs. 8,92,0[illegible].

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Numbers. 1899-1900	Numbers. 1900-1901	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	9,30,954	5,11,052		5,21,440	8,34,330	5,09,616		5,19,403
Establishment—contd.			Establishment to supervise the recently reserved villages—								
	4	4	Munsifs 2 (7), (5), (2)	252				252			
	1	1	Karnam (6)	72				72			
	2	2	Peons (5)	120				120			
	1	1	Pettandar (1½)	18				18			
	1	1	Bariki (1)	12				12			
				474				474			
				9,40,428		8,92,000		8,34,804		8,28,418	
			Temporary Establishment including that for the registration of Jannam titles	67,692		61,400		45,000		33,164	
			Temporary Establishment for disposing waste and Tank bed lands under Rushikulya Canal in Ganjam	308				5,000		...	
			Famine Batta	...				...		343	
			Improvement in the position of Taluk Establishments	...				69,000		...	
			† Formation of a Taluk office at Cocanada	5,291				...		...	
				10,13,719				9,53,804		...	
			Deduct—Probable Savings	19				480		...	
				10,13,700		9,53,400		9,53,324		8,81,024	
			Deduct—One-fifth (except on Rs. 11,058 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts"	2,00,528		1,88,160		1,88,343		1,70,286	
				8,13,172		7,64,940		7,64,781		6,91,638	
			Add—One-fifth of Establishment of Hill Tract Magistrates	2,500		2,280		2,500		2,910	
					8,15,672		7,67,220		7,67,281		6,94,548
Allowances—			Travelling Allowance of Tahsildars	46,000		46,000		47,000		45,752	
			Travelling Allowance of Establishment	70,000		70,000		70,000		70,204	
			Conveyance Allowance—								
			Tahsildar, Madras (40)	480		480		480		480	
				1,16,480		1,16,480		1,17,480		1,16,436	
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts"	23,200		23,200		23,400		23,191	
				93,280		93,280		94,080		93,245	
			Add—One-fifth of Allowances of Hill Tract Magistrates, etc.	770		880		800		886	
					94,050		94,160		94,880		94,131
Supplies and Services—			Cost of Land	...		10		...		8	
			Petty Works of Construction *	3,350		3,970		3,800		2,920	
			Remittance of Treasure within the District	18,000		18,000		18,000		18,161	
			Law Charges in the Revenue Department *	900		900		800		861	
			Charges for the Service of Revenue Processes	20,000	18,000	20,000		20,000		18,911	
			Fees for Searches in Registration Offices *	5,600		5,600		4,900		10,364	
			Remuneration to Copyists and Examiners *	96,000		96,000		93,000		95,419	
			Land Acquisition Charges *	500		500		500		514	
			Registration Charges *	1,000		1,000		1,000		328	
			Purchase of Demarcation Stones *	1,600		1,570		2,800		1,315	
			Commission for Collection of Water-tax *	300		1,000		1,300		...	
			Translation of Mahratta Paimash Accounts	...		...		...		15	
			Stone-quarry Charges *	50		50		50		29	
			Cost of Treasure Bags *	2,200	1,200	2,200		2,500		663	
			Examination of Female Gosha Pensioners	...		...		...		...	
				1,49,700		1,50,800		1,48,650		1,49,508	
			Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc.	390		540		300		513	
					1,49,890		1,51,340		1,48,950		1,50,021
			Add—For rounding		47		11	...		...	
					1,49,937		1,51,351	...		...	
			Carried over		15,70,711		15,34,171		15,20,727		14,65,103

EXPLANATORY REMARKS.

Probable savings.—The actuals of three years compare with the cost of the sanctioned scale as shown below:—

	Salaries. Scale.	Salaries. Actuals.	Salaries. Excess.	Establishment. Scale.	Establishment. Actuals.	Establishment. Savings.
	In thousands of rupees.			In thousands of rupees.		
1896-97	564	578	14	832	822	10
1897-98	564	587	23	833	819	14
1898-99	564	578	14	833	828	5
		Average +	17		Average −	10

Not excess expenditure, Rs. 7,000.
No deduction will, therefore, be made as probable savings.

	Accounts. 1897-98.	Accounts. 1898-99.	Average.
	Rs.	Rs.	Rs.
Travelling Allowance of Tahsildars	46,233	45,752	45,992
Travelling Allowance of Establishment	69,001	70,204	69,603
Conveyance Allowance	463	480	471
Total	1,15,697	1,16,436	1,16,066
Cost of Land	1,107	8	558
Petty Works of Construction	4,437	2,920	3,678
Remittance of Treasure within the District	25,552	18,161	21,856
Law Charges in the Revenue Department	1,314	861	1,088
Charges for the Service of Revenue Processes	18,882	18,911	18,896
Fees for Searches in Registration Offices	85,328	10,364	47,846
Remuneration to Copyists and Examiners	96,953	95,419	96,186
Land Acquisition Charges	...	514	257
Registration Charges	307	328	318
Purchase of Demarcation Stones	1,269	1,315	1,292
Commission for Collection of Water-tax	1,069	...	534
Translation of Mahratta Paimash Accounts	7	15	11
Stone-quarry Charges	21	29	25
Cost of Treasure Bags	998	663	831
Total	2,37,241	1,49,508	1,93,376

Travelling Allowance, Supplies and Services and Contingencies.—The estimates under the several sub-heads have been fixed with reference to the Collectors' requirements in the case of items marked with an asterisk, and in most of the remaining cases with reference to the expenditure actually incurred during the last two years.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—**Charges of District Administration**—*contd.*

		Budget Estimate, 1900–1901.		Revised Estimate, 1899–1900.		Budget Estimate, 1899–1900.		Accounts, 1898–99.	
	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		15,70,711		15,34,171		15,20,727		14,58,163
Contingencies—	Purchase of Furniture *	15,500		15,700		16,350		8,039	
	Purchase of Books *	80		80		90		8	
	Repairs to Furniture *	1,500		1,500		1,500		1,366	
	Repairs to Boats	...		...		...		...	
	Liveries and Clothing of Servants *	230		400		230		44	
	Tour charges *	29,000		29,000		28,350		29,101	
	Hot and Cold Weather Charges	1,000		1,000		800		1,006	
	Cleaning Charges *	700		700		610		630	
	Rents, Rates and Taxes *	8,600		8,800		8,000		8,873	
	Landing and Shipping Charges *	20		20		...		19	
	Office Expenses	(a)22,570		19,900		22,970		18,954	
	Purchase of Periodicals	...		...		...		1	
	Cost of Stationery	...		...		...		40	
	Miscellaneous	1,800		1,800		...		1,410	
		81,000		78,900		78,900		69,491	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	16,200		15,780		*15,780*		13,898	
		64,800		63,120		63,120		55,593	
	Add—One-fifth of Contingencies of Hill Tract Magistrates, etc.	320		600		460		521	
		65,120		63,720		63,580		56,114	
	Telegram Charges	4,000		4,000		4,600		5,915	
	Postage Charges	1,05,000		1,05,000		96,000		1,09,465	
	Petty Repairs to Buildings *	(b)50,000		25,000		25,000		19,212	
			2,24,120		1,97,720		1,88,580		1,90,706
	TOTAL		17,94,831		17,31,891		17,09,307		16,48,869
	PLAGUE CHARGES.								
Salaries—	1 Deputy Tahsildar (100)						1,200		
	Additional Establishment						3,000		
Establishments—	4 Clerks 3 (15), 1 (10)					660			
	7 Servants 4 (7), 3 (6)					552			
	Additional Establishment					2,000			
							3,212		
Contingencies—	Miscellaneous						38		
	TOTAL						7,450		
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"						*1,490*		
							5,960		
	Postage Charges						50		
	TOTAL						6,010		
	Add—One-fifth of Plague Charges transferred from "19A.—Law and Justice—Courts of Law"						580		
							6,590		
	TOTAL SUB-DIVSL. ESTABTS.		17,94,831		17,31,891		17,15,897		16,48,869

Numbers 1899–1900.	Numbers 1900–1901.
1	
4	
7	

	Actuals. 1897–98.	Actuals. 1898–99.	Average.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	
Purchase of furniture	7,893	8,039	7,966	
Purchase of books	9	8	8	
Repairs to furniture	1,482	1,366	1,424	
Repairs to boats	181	...	91	
Liveries and clothing of servants	370	44	207	
Tour charges	31,221	29,101	30,161	
Hot and cold weather charges	805	1,006	906	
Cleaning charges	502	630	566	
Rents, rates and taxes	8,463	8,873	8,668	
Landing and shipping charges	9	19	14	
Office expenses	24,824	18,954	21,889	(a) The increase is due to provision having been made for binding field measurement books prepared by Karnams in all the taluks of the North Arcot District.
Purchase of periodicals	1	1	1	
Cost of stationery	234	40	137	
Miscellaneous	2,159	1,410	1,784	
Total	78,153	69,491	73,822	
Telegram charges	8,685	5,915	7,300	*Service Postage.*—For the current and ensuing years the estimates have been fixed with reference to the actuals of the first four months of the current year, viz., Rs. 35,142.
Postage charges	1,08,966	1,09,465	1,09,215	
Petty repairs to buildings	21,573	19,212	20,392	(b) In G.O., No. 2172 W., dated 18th August 1899, it has been decided to transfer to the Revenue Department petty repairs to Civil buildings formerly executed by the Public Works Department; a lump addition of Rs. 20,000 has accordingly been made to the Collectors' estimates on this account.

Vide—Remarks against General Establishments.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Numbers. 1899-1900	Numbers. 1900-1901		Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
		AMINDIVI COIR ESTABLISHMENT.								
Establishment—										
1	1	Manager (85)	1,020				1,020			
2	2	Clerks (15)	360				360			
13	13	Servants—Weigher (7); Peons 1 (9), 9 (8), 2 (6)	1,200				1,200		3,348	
1	1	Clerk (15) (Temporary)	180				180			
		Famine Batta	...				...		9	
		Travelling Allowance	350	2,760	350	(a)2,840	350	2,760	328	3,357
Allowances—										
		Coir Charges	25,990	350	25,980	350	29,990	350	20,745	328
Supplies and Services—										
				25,990		25,910		29,990		20,745
		TOTAL AMINDIVI COIR ESTABT.		29,100		29,100		33,100		24,430
		PROVINCIAL.								
		LOCAL AND SPECIAL FUND AUDIT ESTABTS. IN COLLECTORS' OFFICES.								
Establishment—										
63	63	District Audit Clerks 1 (75), 5 (70), 3 (65), 4 (60), 8 (55), 4 (30), 2 (25), 8 (20), 21 (15)	25,440				25,440			
7	8	Attenders 2 (8), 6 (7)	696				696			
1	1	Peon (6)	72				72		29,091	
19	19	Taluk Clerks (15)	3,420				3,420			
		Personal Allowance 2 (5)	120				240			
		Local Allowance	180				180			
		Temporary Establishment	...				...		99	
									113	
		Deduct—Probable Savings	29,928				29,952			
			~~29,800~~				*152*			
							29,800		29,303	
Allowances—										
		Travelling Allowance	1,800				1,500		1,857	
Contingencies—										
		Purchase of Furniture	500				500		341	
		Purchase of Books	10				...		7	
		Repairs to Furniture *	70				30		31	
		Tour Charges *	160				160		135	
		Hot and Cold Weather Charges *	80				80		64	
		Cleaning Charges	...				...		...	
		Rents, Rates and Taxes	5				...		4	
		Office Expenses	600				608		389	
		Miscellaneous	750				800		523	
		Telegram Charges	1				10		11	
		Postage Charges	415				420		315	
		Purchase of Periodicals	...				...		1	
		Cost of Stationery	...				...		1	
				2,600				2,608		1,822
		Deduct—Amount chargeable to "20. Police—Cattle Pounds"	~~34,200~~				33,908		32,982	
			* 300				*308*			
Establishment—				33,900		33,900		33,600	...	32,982
40	40	Special Fund Audit Clerks—Clerks 1 (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900				9,900			
		Special Fund Audit Clerks in Taluk Offices—								
147	147	Clerks (15)	26,460				26,460		39,052	
		Local Allowance to one at Wynaad	90				90			
		Special Fund Audit Clerks in Deputy Tahsildars' Offices—								
21	21	Clerks (15)	3,780				3,780			
		Famine Batta	...				...		9	
			40,230				40,230			
		Deduct—Probable Savings	~~330~~				*320*			
			~~39,900~~				39,910		39,061	
		Carried over	~~39,600~~	33,900		33,900	39,910	33,600	39,061	32,982

* This figure is subject to revision when the cattle pound estimates are settled.

EXPLANATORY REMARKS.

Actuals. 1896-97.	1897-98.	1898-99.	Average.
Rs.	Rs.	Rs.	Rs.
2,760	2,507	3,357	2,875
341	451	328	373
36,753	19,946	20,745	25,815
39,854	22,904	24,430	29,063

The average of the actuals of the past three years has been adopted for both the revised and budget estimates.

(a) Includes the pay of the temporary clerk on Rs. 12 per mensem sanctioned in G.O., Mis. No. 3285, dated 11th September 1899.

Establishment.—For details of establishment—*vide* Appendix D.

Actuals. 1897-98.	1898-99.	Average Cost.
Rs.	Rs.	Rs.
1,391	1,857	1,624
338	341	340
161	7	84
25	31	28
28	135	81
47	64	56
...	...	...
4	4	4
294	389	341
528	523	526
4	11	7
385	315	350
2	1	2
18	1	9
1,834	1,822	1,828

Travelling Allowance.—The estimate has been fixed with reference to the actuals of the first four months of the current year and of those of the last eight months of the previous year.

Contingencies.—The estimates have been fixed with reference to the requirements reported by Collectors except in the case of the items marked with an asterisk, where Collectors' estimates have been reduced with reference to the actuals of the past years.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of *District Administration—contd.*

Numbers. 1899-1900.	Numbers. 1900-1901.	PROVINCIAL—contd.	Budget Estimate, 1900-1901. Rs.	Budget Estimate, 1900-1901. Rs.	Revised Estimate, 1899-1900. Rs.	Revised Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Accounts, 1898-99. Rs.	Accounts, 1898-99. Rs.
		LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*								
		Brought forward .	39,900	33,900		33,300	39,910	33,600	39,061	
										32,982
		Allowances— Travelling Allowance . . .	500				500		474	
		Supplies and Services— Rewards for Impounding Cattle .	300				300		470	
		Contingencies— Purchase of Furniture . .	1,200				1,120		603	
		Repairs to Furniture . . .							19	
		Purchase of Books . . .	12				11		32	
		Tour Charges . . .	300				480		203	
		Hot and Cold Weather Charges .	100				100		62	
		Rents, Rates and Taxes . .	560				710		418	
		Office Expenses . . .	400				1,097		175	
		Miscellaneous . . .	400				330		332	
		Telegram Charges . . .	20				30		11	
		Postage Charges . . .	100				100		30	
		Cost of Stationery (*a*) . . .	...				1,000		21	
			3,692				4,978		1,896	
			*43,792				45,688		41,901	
		Deduct—Amount chargeable to "20. Police—Cattle Pounds"	*8,792				*8,988*		(*b*)7,245	
1	1	Net Land Revenue Share . .		35,000		35,000		36,800		34,656
1	1	Municipal Establishment—(*c*) Clerk (20) . . .	240		240				164	
		Travelling Allowance . .	10		10				8	
				250		250				172
		TOTAL LOCAL AND SPECIAL FUND AUDIT ESTABTS., ETC. . . .		69,150		69,150		70,400		67,810
		HOSPITAL CHARGES.								
	2	*Establishments*— Apothecaries 2 (100) . .	2,400				2,400			
		Charge Allowance 2 (50) . .	1,200				1,200			
8	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	3,720		7,430		3,720		6,705	
		Allowances— Charge Allowance 8 (10) . .	960				960			
		Local Allowance 2 (15), 4 (10) .	840				840			
		House rent Allowance 4 (5) . .	240				240		76	
		Language Allowance 3 (2) . .	72				72		2	
		Travelling Allce. of Hospl. Asstts.	1,200		1,000		1,020		999	
		Contingencies— Medical Contingencies . .	600		570		570		843	
			11,232				11,022			
		Deduct—Probable Savings .	32				22			
			11,200		9,000		11,000		7,626	
		Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" .	2,240		1,800		2,200		1,526	
			8,960		7,200		8,800		6,100	
		Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" .	1,920		1,500		1,755		1,179	
		TOTAL HOSPITAL CHARGES.		10,880		8,700		10,555		7,279

* This figure is subject to revision when the cattle-pound estimates are settled.

EXPLANATORY REMARKS.

The total of the revised estimate for the current year represents the sum of the actuals of the first three months of the current year (Rs. 8,754) and the actuals of the last nine months of the previous year (Rs. 26,202).

Actuals of 1897-98. Rs.	Actuals of 1898-99. Rs.
1,157	622
62	32
132	203
52	52
556	418
360	175
376	332
7	11
99	30
35	21
2,836	1,896

Contingencies.—The budget estimate has been based chiefly on the actuals of the past two years.

(*a*) Provision for this item will be made under "30—Stationery and Printing—Local".

(*b*) The charges shown in this column include those relating to "20—Police—Cattle Pounds" and the total expenditure appertaining to this [illegible] has been deducted in lump so as to agree with the actuals adopted in the Accountant-General's accounts.

(*c*) G.O., No. 254, dated 18th March 1887.

Hospital Charges.—The revised estimate is based on Collectors' figures and the budget estimate is that fixed by the Surgeon-General with the Government of Madras.

EXPENDITURE.

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records and Agriculture—*concluded*.

	Numbers. 1899-1900.	Numbers. 1900-1901.	DETAILS.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
			PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.								
			DISTRICT CHARGES.								
Establishment—	638	648	Revenue Inspectors 1 (60), 4 (50), 2 (45), 263 (40), 372 (35), 3 (30), 3 (25)	2,88,660				2,84,220		2,84,381	
	7	11	Local Allowance 1 (30), 2 (25), 1 (20), 5 (10), 2 (5) . .	1,920				1,920		1,565	
				2,90,580				2,86,140		2,85,946	
			Deduct—Probable Savings .	5,480				7,140			
					2,85,100		2,83,450		2,79,000		*2,85,946
Allowances—			Travelling Allowances . .	18,000		18,000		18,000		17,140	
			Conveyance Allowance . .	720		720		720		715	
					18,720		18,720		18,720		17,855
Supplies and Services—			Replacing of Boundary Stones .	580		580		580		350	
					580		580		580		350
							3,02,750				
			Deduct—Probable Savings .		...		50				
			TOTAL DISTRICT CHARGES .		3,04,400		3,02,700		2,98,300		3,04,151

Note.—The Actuals of 1898-99 are those reported by the Accountant-General.

checked
A.D.P.
15/11/99

EXPLANATORY REMARKS.

Establishment.—The revised and budget estimates under this head have been fixed at Rs. 2,83,450 and 2,85,100, respectively, with reference to the actuals of the first four months of the current year and those of the last eight months of the previous year. A provision of Rs. 900 and Rs. 2,550 under the budget and revised estimates, respectively, for the Irrigation Revenue Inspectors in the Gódávari district has been made under 3-A. Land Revenue Charges of District Administration—Temporary Establishment—*vide* item 45 of the Appendix B.

* Includes the pay of the temporary Irrigation Revenue Inspectors in Gódávari.

RESOLUTION—No. 231, dated 23rd September 1899.

Submitted to Government.

(True Copy and Extract.)

Lyn el Davidson
28.9.99
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General.
" " Surgeon-General with the Government of Madras
" " Registrar, High-court.
To all Collectors.

APPENDIX A.

Huzur Establishment—Collector's Office.

I.—Vernacular correspondence section.

Districts.	Sheristadars.			Clerks.								Total.	
	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 70.	Rs.60.	Rs.40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													RS.
Ganjám	...	1	...	1	1	...	1	2	2	...	3	11	520
Vizagapatam ...	...	1	...	1	1	...	1	2	1	...	3	10	495
Gódávari ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Kistna	1	...	...	1	1	...	1	2	2	1	4	13	580
Nellore	1	...	...	1	1	...	1	2	2	1	4	13	580
Cuddapah ...	...	1	...	1	1	...	1	2	2	2	4	14	575
Anantapur ...	...	1	...	1	1	...	1	2	2	1	4	13	555
Bellary	...	1	...	1	1	...	1	2	2	1	4	13	555
Kurnool... ...	...	1	...	1	1	...	1	2	2	1	4	13	555
Madras	...	1	...	...	...	...	...	...	...	...	...	1	200
Chingleput ...	...	1	...	1	1	...	1	2	2	1	4	13	555
North Arcot ...	1	...	...	1	1	...	1	2	2	1	4	13	580
South Arcot ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Tanjore	1	...	...	1	1	...	1	2	2	1	4	13	580
Trichinopoly ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Madura	...	1	...	1	1	...	1	2	2	1	4	13	555
Tinnevelly ...	1	...	...	1	1	...	1	2	2	1	4	13	580
Coimbatore ...	1	...	...	1	1	..	1	2	2	1	4	13	580
Nilgiris	...	...	1	...	...	1	...	...	1	...	...	3	240
Salem	1	...	...	1	1	...	1	2	2	1	4	13	580
South Canara ...	...	1	...	1	1	...	1	2	2	1	4	13	555
Malabar	1	...	...	1	1	...	1	2	2	1	4	13	580
Total ...	11	10	1	20	20	1	20	40	40	19	78	260	11,740

II.—English correspondence section.

Districts.	Clerks.											Total.	
	Rs. 150.	Rs. 80.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	15	16	17	18	19	20	21	22	23	24	25	26	27
													RS.
Ganjám	1	...	1	...	2	1	1	1	1	...	1	9	470
Vizagapatam ...	1	...	1	...	1	1	1	1	2	...	1	9	445
Gódávari ...	1	...	1	...	1	1	1	1	1	1	2	10	455
Kistna	1	...	1	...	1	1	1	1	1	1	2	10	455
Nellore	1	...	1	...	1	1	1	1	1	1	2	10	455
Cuddapah ...	1	...	1	...	1	1	1	1	1	1	2	10	455
Anantapur ...	1	...	1	...	1	1	1	1	1	1	2	10	455
Bellary	1	...	1	...	1	1	1	1	1	1	2	10	455
Kurnool... ...	1	...	1	...	1	1	1	1	1	1	2	10	455
Madras	...	...	...	1	1	...	...	1	3	...	...	6	215
Chingleput ...	1	...	1	...	1	1	1	1	1	1	2	10	455
North Arcot ...	1	...	1	...	1	1	1	1	1	1	2	10	455
South Arcot ...	1	...	1	...	1	1	1	1	1	1	2	10	455
Tanjore	1	...	1	...	1	1	1	1	1	1	2	10	455
Trichinopoly ...	1	...	1	...	1	1	1	1	1	1	2	10	455
Madura	1	...	1	...	1	1	1	1	1	1	2	10	455
Tinnevelly ...	1	...	1	...	1	1	1	1	1	1	*1	9	440
Coimbatore ...	1	...	1	...	1	1	1	1	1	1	2	10	455
Nilgiris	...	1	...	1	1	...	2	...	1	1	...	7	305
Salem	1	...	1	...	1	1	1	1	1	1	2	10	455
South Canara ...	1	...	1	...	1	1	1	1	1	1	2	10	455
Malabar	1	...	1	...	1	1	1	1	1	1	2	10	455
Total ...	20	1	20	2	23	20	22	21	25	19	37	210	9,610

* Excludes one clerk on Rs. 15, whose appointment was abolished in Government Order, Mis. No. 4371, Revenue, dated 8th November 1898.

APPENDIX A—*contd.*

Huzur Establishment—

Collector's Office—*contd.*

Districts.	III.—Record section.						IV.—English Account section.											
	Clerks.				Total.		Accountants.										Total.	
	Rs.60.	Rs.45.	Rs.25.	Rs.15.	Number.	Cost.	Rs.85.	Rs.80.	Rs.50.	Rs.45.	Rs.40.	Rs.35.	Rs.30.	Rs.25.	Rs.20.	Rs.15.	Number.	Cost.
	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
						Rs.												Rs.
Ganjám ...	1	...	1	3	5	130	1	...	...	1	...	1	1	...	3	5	12	330
Vizagapatam.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	6	14	370
Gódávari ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Kistna ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Nellore ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Cuddapah ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Anantapur ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Bellary ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Kurnool ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Madras ...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
Chingleput...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
North Arcot.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
South Arcot.	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Tanjore ...	1	...	1	3	5	130	1	...	...	1	.	1	1	2	3	4	13	365
Trichinopoly.	1	...	1	3	5	130	1	...	..	1	...	1	1	1	2	4	11	320
Madura ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Tinnevelly ..	1	...	1	3	5	130	1	...	...	1	...	1	1	1	3	4	12	340
Coimbatore...	1	...	1	3	5	130	1	...	..	1	...	1	1	1	2	3	10	305
Nilgiris ...	...	1	...	...	1	45	...	1	1	...	1	...	1	1	1	...	6	245
Salem ...	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
South Canara	1	...	1	3	5	130	1	...	...	1	...	1	1	1	2	3	10	305
Malabar ...	1	...	1	3	5	130	1	...	...	1	...	1	1	2	3	4	13	365
Total ...	20	1	20	60	101	2,645	20	1	1	20	1	20	21	22	52	75	233	6,815

V.—Vernacular Account section.						VI.—Treasury and Stamp section.											
Accountants.				Total.		Cash-keepers.			Shroffs.				Accountants.				
Rs.45.	Rs.35	Rs.20.	Rs.15.	Number.	Cost.	Rs. 125.	Rs. 100.	Rs. 70.	Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.		
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61		
					Rs.												
1	1	1	2	5	130	...	...	1	...	...	1	...	1	2	...		
1	1	1	1	4	115	1	...	...	1	1	...	* 3	1	1	1		
1	1	1	3	6	145	...	...	1	...	...	1	...	1	1	...		
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1		
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1		
1	1	1	3	6	145	1	...	...	1	1	1	1	1	1	1		
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1		
1	1	1	3	6	145	...	...	1	...	...	...	...	1	1	...		
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1		
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1		
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1		
1	1	3	2	7	170	1	...	...	1	1	...	3	1	1	1		
1	1	1	1	4	115	1	...	...	1	1	1	3	1	1	1		
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1		
1	1	1	3	6	145	1	...	...	1	1	...	2	1	1	1		
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1		
...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...		
1	1	1	3	6	145	1	...	...	1	1	...	1	1	1	1		
1	1	1	1	4	115	...	...	1	...	...	...	...	1	1	...		
1	1	1	4	7	160	...	1	...	...	...	...	...	1	1	...		
20	20	22	53	115	2,835	15	1	5	15	15	4	25	20	21	15		

* Includes one shroff on Rs. 15 sanctioned in Government Order, R. No. 896, Financial, dated 11th July 1899.

APPENDIX A—*contd.*

Huzur Establishment—Collector's Office—*contd.*

Districts.	VI.—Treasury and Stamp section—*cont.* Gollahs.			Total.		VII.—Office servants. Attenders.					Muchis.		
	Rs. 10.	Rs. 8.	Rs. 7.	Number.	Cost.	Rs. 14.	Rs. 12.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.	Rs. 12.	Rs. 10.
	62	63	64	65	66	67	68	69	70	71	72	73	74
					RS.								
Ganjám	...	2	1	8	178	...	...	3	6	8	1	1	1
Vizagapatam ...	1	1	2	13	337	...	...	2	6	8	1	1	1
Gódávari	...	2	...	6	151	...	...	2	6	8	1	1	1
Kistna	1	1	2	12	322	...	...	2	6	8	1	1	1
Nellore	1	1	2	12	322	...	...	2	6	8	1	1	1
Cuddapah	1	1	2	12	327	...	...	2	6	8	1	1	1
Anantapur ..	1	1	2	11	307	...	...	2	6	8	1	1	1
Bellary	...	2	...	5	131	...	...	2	6	8	1	1	1
Kurnool	1	1	2	11	307	...	...	2	6	8	1	1	1
Madras	...	...	...	...	...	...	1	...	...	...	...	...	1
Chingleput ...	1	1	2	11	307	...	...	2	6	8	1	1	1
North Arcot ...	1	1	2	11	307	...	...	2	6	8	1	1	1
South Arcot ...	1	1	2	12	322	...	...	2	6	8	1	1	1
Tanjore	1	1	2	13	337	...	...	2	6	8	1	1	1
Trichinopoly ...	1	1	2	14	357	...	...	2	6	8	1	1	1
Madura	1	1	2	11	307	...	...	2	6	8	1	1	1
Tinnevelly ...	1	1	2	12	322	...	...	2	6	8	1	1	1
Coimbatore ...	1	1	2	11	307	...	...	2	6	8	1	1	1
Nílgiris	...	...	...	1	70	1	1	1	...	...	1	...	...
Salem	1	1	2	11	307	...	...	2	6	8	1	1	1
South Canara ...	...	2	...	5	131	...	...	2	6	8	1	1	1
Malabar	...	3	...	6	169	...	...	2	6	8	1	1	1
Total ...	15	26	31	208	5,625	1	2	42	120	160	21	20	21

Districts.	Duffadars.	Peons.				Masalchis.		Sweeper.	Gardener.	Scavengers.			Total.		Total, Collector's office. Number.	Cost.
	Rs. 14.	Rs. 11.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 6.	Rs. 6.	Rs. 9.	Rs. 7.	Rs. 5.	Rs. 3½.	Number.	Cost.		
	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90
														RS.		RS.
Ganjám	1	...	...	10	5	...	2	2	...	...	...	...	40	324	90	2,083
Vizagapatam	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,227
Gódávari	1	...	...	10	8	...	2	2	...	...	...	...	42	335	94	2,136
Kistna	1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
Nellore	1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
Cuddapah	1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,272
Anantapur	1	...	...	10	8	...	2	2	...	...	1	...	43	340	98	2,237
Bellary	1	...	...	10	8	...	2	2	...	...	...	...	42	335	91	2,056
Kurnool	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,232
Madras	...	...	...	4	2	...	...	1	...	...	...	...	9	74	16	489
Chingleput	1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,267
North Arcot	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
South Arcot	1	...	...	10	8	...	2	2	...	...	...	...	42	335	100	2,307
Tanjore	1	...	...	10	8	...	2	2	...	...	...	...	42	335	103	2,372
Trichinopoly	1	...	...	10	8	...	2	2	...	...	...	...	42	335	99	2,292
Madura	1	...	...	10	8	...	2	2	...	...	...	1	43	338½	100	2,270¼
Tinnevelly	1	...	...	10	8	...	2	2	...	...	...	...	42	335	90	2,292
Coimbatore	1	...	...	10	8	...	2	2	...	...	...	...	42	335	97	2,257
Nílgiris	1	...	...	10	8	...	2	2	...	...	...	...	20	211	38	1,119 A.
Salem	1	6	6	...	...	1	...	...	1	1	...	...	42	335	97	2,257
South Canara	1	...	...	10	8	...	2	2	...	...	...	...	42	335	89	2,026
Malabar	1	...	...	10	8	...	2	2	...	...	...	...	42	335	96	2,194
Total	21	6	6	204	159	1	40	41	1	1	1	1	869	6,935½	1,996	46,255½

A. Excludes Local allowance of Rs. 211 sanctioned in Government Orders, R. No. 985-Fl., dated 12th September 1898, Mis., No. 2213, Revenue, dated 22nd June 1899, and Board's reference A. No. 370, dated 15th August 1899.

Clerks—1 (25), 2 (20), 4 (15), 6 (10), 5 (5).

Servants—1 (3), 1 (1).

NOTE.—The grant of local allowance to inferior servants [illegible] sanctioned in Government Order, R. No. 307, dated 7th March 1899, has not been given effect to as the present incumbents still contin[illegible] office.

APPENDIX A—*contd.*

Huzur Establishment—Sub-Collector's Office.

Districts.	Clerks.						Atten-dar.	Muchi.	Duffa-dar.	Peons.	Masal-chi.	Sweeper.	Total.	
	Rs.85.	Rs.50	Rs.40.	Rs.25.	Rs.20.	Rs.15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
	91	92	93	94	95	96	97	98	99	100	101	102	103	104
														rs.
Ganjám	1	1	1	1	2	1	1	1	1	3	1	1	15	316
Vizagapatam ...	1	1	1	1	1	1	1	1	1	6	1	1	17	317
Gódávari ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Kistna	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Nellore	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Cuddapah ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
North Arcot ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
South Arcot ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Tanjore	*1	1	1	1	2	1	1	1	1	6	1	1	18	337
Trichinopoly ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Tinnevelly ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Coimbatore ...	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	1	1	1	1	2	1	1	1	1	6	1	1	18	337
South Canara ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	1	1	1	1	2	1	1	1	1	6	1	1	18	337
Total ...	15	15	15	15	29	15	15	15	15	87	15	15	266	5,014

* Excludes personal allowance of Rs. 65.

APPENDIX A—*contd.*

Huzur Establishment—Head and Special Assistant C[illegible]

Clerks.							Atten-dor.	Muchi.		Peons.			Masal-chi.
Rs. 70.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 12.	Rs. 10.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.
105	106	107	108	109	110	111	112	113	114	115	116	117	118
1	1	...	...	...	1	1	1	...	1	...	...	2	1
2	2	2	...	...	2	2	2	...	2	...	2	8	2
2	1	2	...	1	2	2	1	1	1	1	2	7	2
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	...	...	1	...	1	...	...	...	...	...	2	2	1
1	1	1	...	...	1	1	1	...	1	...	1	4	1
1	1	1	...	...	1	...	1	...	1	...	1	4	1
2	2	2	...	...	2	2	2	...	2	...	2	8	2
22	20	20	1	1	22	20	20	1	20	1	22	83	22

APPEN

Huzur

Head and Special Assistant Collectors' Offices—*contd.*

Districts.	Sweeper.	Scaven-ger.	Total.		Clerks.						
	Rs. 6.	Rs. 5.	Number.	Cost.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.
	119	120	121	122	123	124	125	126	127	128	129
				Rs.							
Ganjám	...	...	9	188	...	...	2	...	...	2	4
Vizagapatam	...	...	26	490	...	...	1	...	...	1	2
Gódávari	...	...	25	467	...	...	2	...	...	2	4
Kistna	...	...	13	245	...	...	2	...	...	2	4
Nellore	1	...	14	251	...	...	2	...	...	2	4
Cuddapah	...	...	...	...	...	...	3	...	...	3	7
Anantapur	...	...	13	245	...	...	2	...	...	2	4
Bellary	...	...	13	245	...	...	2	...	...	2	4
Kurnool	...	...	13	245	...	...	3	...	...	3	6
Madras	...	...	...	...	1	1	...	2	2	2	3
Chingleput	...	...	...	...	...	...	2	...	...	2	4
North Arcot	...	...	13	245	...	...	2	...	...	2	4
South Arcot	...	...	13	245	...	...	2	...	...	2	4
Tanjore	...	...	13	245	...	...	3	...	...	3	6
Trichinopoly	...	...	13	245	...	...	2	...	...	2	4
Madura	...	...	13	245	...	...	2	...	...	2	4
Tinnevelly	...	...	13	245	...	...	2	...	...	2	4
Coimbatore	...	...	13	245	...	...	2	...	...	2	4
Nilgiris	...	1	9	* 161	...	...	...	...	...	...	...
Salem	...	...	13	245	...	...	2	...	...	2	4
South Canara	...	...	12	230	...	...	2	...	...	2	4
Malabar	...	...	26	490	...	1	2	1	...	5	5
Total ...	1	1	277	5,217	1	2	42	3	2	47	89

* Excludes local allowance of Rs. 80½ for Wynaad, viz.—Clerks (35), (15), (10). Servants 2 (4), 2 (3½), (3), (2½).

DIX A—*cont.*

Establishment—Deputy Collector's Office.

Attender.		Peons.			Masalchis.		Lascars.	Sweeper.	Total.		Total Huzur establish-ment.	
Rs. 10	Rs. 8.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	Rs. 5.	Rs. 7.	Rs. 6.	Number.	Cost.	Number.	Cost.
130	131	132	133	134	135	136	137	138	139	140	141	142
										Rs.		Rs.
...	2	...	6	...	2	...	...	...	18	260	182	2,846
...	1	...	3	...	1	...	...	...	9	130	149	3,164
...	2	...	6	...	2	...	...	...	18	260	155	3,200
...	2	...	6	...	2	...	...	...	18	260	149	3,149
...	2	...	6	...	2	...	...	...	18	260	150	3,155
...	2	...	6	...	2	...	...	...	18	260	145	3,014
...	3	...	9	...	3	...	...	...	28	405	129	2,742
...	2	...	6	...	2	...	...	...	18	260	122	2,561
...	2	...	6	...	2	...	...	...	18	260	137	2,867
...	3	...	9	...	3	...	...	...	27	390	42	904
1	1	2	7	...	...	...	3	1	26	415	135	2,864
...	2	...	6	...	2	...	...	...	18	260	146	3,099
...	2	...	6	...	2	...	...	...	18	260	149	3,149
...	2	...	6	...	2	...	...	...	18	260	163	3,356
...	3	...	9	2	3	...	...	...	29	402	130	2,797
...	2	...	6	...	2	...	...	...	18	260	149	3,112½
...	2	...	6	...	2	...	...	...	18	260	148	3,134
...	2	...	6	...	2	...	...	...	18	260	146	3,099
...	2	...	6	...	2	...	...	...	18	260	146	3,099
...	...	...	...	...	...	...	...	...	...	...	47	1,280
...	2	...	6	...	2	...	...	...	18	260	146	3,099
...	2	...	6	...	2	...	...	...	18	260	119	2,516
...	3	...	12	...	2	1	...	...	* 32	470	172	3,491
1	44	2	139	2	12	1	3	1	421	6,112	2,960	62,598½

* Excludes local allowance of Rs. 77½ for Wynaad, viz.—Clerks (25), (15), 2 (10). Servants (4), 3 (3½), (3).

APPEN

SUB-DIVISIONAL

Tahsildars

Districts.	Tahsildars.					Taluk Sheristadars.	Head Accountants.		Revenue Inspectors.				
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175	Rs. 150.	Rs. 60.	Rs. 60.	Rs. 50	Rs.60.	Rs.50.	Rs. 45.	Rs. 40.	Rs. 35.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjám ...	...	1	...	1	1	...	...	3	...	...	...	8	6
Vizagapatam...	...	...	1	1	1	1	...	2	...	...	* 1	3	7
Gódávari ...	1	1	2	4	2	1	...	9	...	...	...	17	26
Kistna ...	1	2	3	3	3	4	...	8	...	...	...	16	32
Nellore ...	1	1	1	3	3	4	...	5	...	...	...	12	20
Cuddapah ...	...	1	3	4	3	3	...	8	...	...	...	18	23
Anantapur ...	...	...	2	3	3	4	...	4	...	...	...	8	18
Bellary ...	...	1	2	2	3	4	...	4	...	...	...	12	16
Kurnool ...	...	1	2	2	3	6	...	2	...	...	...	14	16
Madras ...	...	...	1	...	...	...	1	...	...	...	1	1	1
Chingleput ...	...	1	1	2	2	...	...	6	...	...	...	10	12
North Arcot ...	1	2	1	2	3	1	...	8	...	...	...	16	22
South Arcot ...	1	2	3	1	1	...	...	8	...	...	...	17	24
Tanjore ...	2	2	3	1	1	...	...	9	...	...	...	16	21
Trichinopoly ...	1	1	1	1	1	...	...	5	..	...	...	11	13
Madura ...	...	1	2	1	2	...	...	6	...	...	...	13	15
Tinnevelly ...	1	2	2	2	2	1	...	8	...	...	...	15	21
Coimbatore ...	1	1	3	3	2	2	...	8	...	...	...	15	23
The Nilgiris ...	...	...	...	..	...	...	...	...	...	...	...	...	...
Salem ...	1	2	2	2	2	5	...	4	....	...	...	15	20
South Canara...	...	1	2	1	1	...	...	5	...	...	...	6	10
Malabar ...	1	1	3	3	1	1	...	8	1	1	...	14	18
Total ...	12	24	40	42	40	37	1	120	1	1	2	257	364

Note.—The scale of pay adopted is that given in the proposition statement sanctioned in Government Order No. 374, Revenue, dated 14th June 1899.

* One Revenue Inspector on Rs. 35 to 50 sanctioned in G. O., Mis. No. 1913, dated 18th May 1896, will draw Rs. 45 on 1st April 1900.

DIX B.

Establishments.

establishments.

Clerks.									Shroffs.			
Rs. 35.	Rs. 30.	Rs. 25.	Rs 24.	Rs. 21.	Rs. 20.	Rs. 18.	Rs. 17½.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 10.
15	16	17	18	19	20	21	22	23	24	25	26	27
...	3	4	...	...	6	...	6	9	...	...	3	2
...	3	3	...	...	5	...	6	6	...	...	1	2
...	10	11	...	...	19	...	19	25	...	...	10	5
...	12	15	...	...	24	...	24	33	...	...	12	5
...	9	10	..	...	18	...	18	21	...	...	9	4
...	11	12	...	...	22	...	22	28	...	...	11	1
...	8	8	...	...	15	...	16	17	...	...	8	...
...	8	8	...	...	16	...	16	22	...	...	8	1
...	8	9	...	..	16	...	16	23	...	...	8	...
1	2	1	* 5	* 5	4	* 5	1	2	1	...	...	...
...	* 6	6	...	...	12	...	12	16	...	...	6	2
...	9	10	...	...	16	...	18	24	...	...	9	5
...	8	9	...	...	16	...	16	23	...	...	8	5
...	9	11	...	...	18	...	18	26	...	...	9	10
...	5	6	...	...	10	...	10	14	...	...	5	2
...	6	6	...	...	12	...	12	15	...	...	6	2
...	9	11	...	...	18	...	18	23	...	...	9	5
...	10	11	...	...	20	...	20	27	...	...	10	5
...	...	...	...	...	...	...	...	...	...	...	...	...
...	9	12	...	...	18	...	18	25	...	...	9	3
...	5	5	...	...	10	...	10	14	...	...	4	4
...	9	11	...	...	18	...	18	24	...	1	9	6
1	159	179	5	5	313	5	314	417	1	1	154	69

* Kanakapillais.

APPEN

Sub-Divisional

Tahsildars and their

Districts.	Gollah.	Dufterbands.				Muchis.	Duffadars.	
	Rs. 10.	Rs. 10.	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 10.	Rs. 9.
	28	29	30	31	32	33	34	35
Ganjám	...	...	...	...	3	3	...	3
Vizagapatam	...	...	...	...	3	3	...	3
Gódávari	...	...	...	1	9	10	...	10
Kistna	...	...	...	...	12	12	...	12
Nellore	...	...	...	...	9	9	...	9
Cuddapah	...	...	...	...	11	11	...	11
Anantapur	...	1	...	...	7	8	...	8
Bellary	...	...	...	...	8	8	...	8
Kurnool	...	...	...	...	8	8	...	8
Madras	1	...	15	...	1	...	1	...
Chingleput	...	...	...	...	6	6	...	6
North Arcot	...	...	...	...	9	9	...	9
South Arcot	...	...	...	...	8	8	...	8
Tanjore	...	...	...	...	9	9	...	9
Trichinopoly	...	...	...	...	5	5	...	5
Madura	...	...	...	...	6	6	...	6
Tinnevelly	...	...	...	...	9	9	...	9
Coimbatore	...	...	...	...	10	10	...	10
The Nilgiris	...	...	...	...	...	...	...	...
Salem	...	...	...	...	9	9	...	9
South Canara	...	...	...	...	5	5	...	5
Malabar	...	...	...	...	9	9	...	9
Total ...	1	1	15	1	156	157	1	157

DIX B—*cont.*

Establishments—*cont.*

and their establishments—*cont.*

Peons.				Masalchi.	Sweeper	Scavengers.			Total.	
Rs. 8.	Rs. 7.	Rs. 6.	Rs. 5.	Rs. 6.	Rs. 5	Rs. 6.	Rs. 5.	Rs. 2½.	Number.	Cost.
36	37	38	39	40	41	42	43	44	45	46
										Rs.
				3	3	...	...	...	131	* 2,355
9	15	39	...	3	3	...	...	...	109	(a) 2,025
9	15	24	3	3	3	...	...	...	414	(b) 7,490½
30	50	122	...	10	10	...	...	...	510	(c) 9,081
36	60	157	...	12	12	...	...	...	368	* 6,505
27	45	112	...	9	9	...	...	...	450	7,957
33	55	135	...	11	11	...	...	2	316	5,487
24	40	98	...	8	8	...	...	...	327	5,741
24	40	100	...	8	8	...	...	...	336	5,907
24	40	106	...	8	8	...	...	...	66	(i) 1,241½
...	16	...	...	...	...	...	...	...	245	4,315
18	30	73	...	6	6	...	...	...	376	* 6,770
27	45	112	...	9	9	...	...	...	351	(d) 6,491
24	40	105	...	8	8	...	...	...	387	* 7,056
27	45	112	...	9	9	1	1	...	215	3,969
15	25	64	...	5	5	...	...	...	257	4,592
18	30	80	...	6	6	..	...	...	376	(e) 6,795
27	45	112	...	9	9	...	...	...	415	(f) 7,419
30	50	124	...	10	10	...	...	...	...	...
...	...	...	...	...	...	...	...	...	381	6,865
27	45	117	...	9	9	...	...	...	203	(g) 3,570
15	25	60	...	5	5	...	...	...	375	(h) 6,793
27	45	110	...	9	9	...	...	...		
471	801	1,962	3	157	157	1	1	2	6,608	1,18,425

(a) Excludes establishment to supervise the recently-resumed muttahs in the Golgonda Hills—Government Orders, No. 1913, Revenue, dated 18th May 1896, and R. No. 379, Financial dated 24th March 1897—

	Rs.		ns
2 Munsifs on Rs. 7 each	14	1 Pettandar	1½
1 Munsif	5	1 Buriki	1
1 Munsif	2	—	
1 Munsif	10	Total ..	39½
2 Peons on Rs. 5 each	9		
1 Karnam	6	—	

(b) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant Yernagudem, and includes 3 Revenue Inspectors on Rs. 40 each, 6 on Rs. 35 each and 9 peons on Rs. 6 each sanctioned in Government Order, No. 509, Revenue, dated 1st August 1899.

(c) Excludes village establishments in—

	No.	Cost
		ns.
Gudur zamindari	310	1,476
Kruttivennu estate	8	44
Total ..	318	1,520

Government Order Mis. No. 2248, Revenue dated 5th June 1895.

(d) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Kallakurichi.

(e) Do. do. do. do. Ottappidáram.

(f) Excludes local allowance of Rs. 60 as shown below :—

	Rs.		Rs.
1 Tahsildar	50	3 Revenue Inspectors	Rs. 10 each.

(g) Excludes personal allowance of Rs. 10 to the Taluk Head Accountant, Coondapoor.

(h) Excludes local allowance of Rs. 350 as shown below and the personal allowance of Rs. 5 to the shroff, Chirakkal taluk :—

	Rs.		ns.
1 Tahsildar	50	10 Clerks (15), 2 (12½), 2 (10), 2 (8½), 3 (7½) ..	100
1 Sheristadar	30	1 Shroff	10
3 Revenue Inspectors (30), (25), (20)	75	24 Servants (4½), 3 (4), 7 (3½), 13 (3), 2 (2½) ..	85

(i) The scale of establishment was raised at an increased cost of Rs. 57½ per mensem—Government Order, R. No. 972, Financial, dated 26th July 1899.

* Variations are due to regrading of talaks in Ganjám (+ Rs. 25), Nellore (+ Rs. 25), North Arcot (+ Rs. 25) and Tanjore — Rs. 75).

APPENDIX

Sub-Divisional

Section II.—Deputy

Districts.	Deputy Tahsildars.			Sheristadar.	Revenue Inspectors.				
	Rs. 150.	Rs. 120.	Rs. 100.	Rs. 50.	Rs. 50.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
1	2	3	4	5	6	7	8	9	10
Ganjám		7	3	...	...	...	2	...	...
Vizagapatam		7	4	...	...	...	3	3	3
Gódávari		6	7	...	...	3	2	...	...
Kistna		1	7	...	...	...	...	...	...
Nellore		4	3	...	...	...	...	...	...
Cuddapah		...	4	...	...	...	...	...	...
Anantapur		...	2	...	...	...	...	...	...
Bellary		1	2	...	...	...	...	...	...
Kurnool		...	5	...	...	...	...	...	...
Madras		...	...	...	...	...	...	...	...
Chingleput		...	4	...	...	...	...	...	...
North Arcot		8	2	...	...	...	...	...	...
South Arcot		...	9	...	...	...	...	...	...
Tanjore		2	8	...	...	...	...	...	...
Trichinopoly		2	3	...	...	...	...	...	...
Madura		9	4	...	...	1	1	...	...
Tinnevelly		1	6	...	...	...	...	...	...
Coimbatore		...	6	...	...	...	...	...	...
Nilgiris		...	3	1	3	2	...	...	...
Salem	1	1	8	...	...	...	...	...	...
South Canara		...	5	...	...	...	...	...	...
Malabar		3	11	...	...	...	...	...	...
Total ...	1	52	106	1	3	6	8	3	3

NOTE.—The scale of pay adopted is that given in the proposition statement sanctioned in Government Order, No. 374, dated 14th June 1899.

* One Accountant.
† On Rs. 2.

B.—*cont.*

Establishments—*cont.*

Tahsildars' establishments.

Sub Treasurer.	Clerks.					Accountant.	Sheriffs.			Gollas.	Dufferbundis.	Daffadar.	
Rs. 30.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 17½.	Rs. 15.	Rs. 35.	Rs. 16.	Rs. 12½.	Rs. 10.	Rs. 7.	Rs. 7.	Rs. 8.	Rs. 7.
11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	1	...	10	...	15	...	2	1	2	...	10	...	...
...	...	...	11	...	11	...	...	...	9	...	11	...	...
...	...	...	13	...	15	...	...	...	3	...	12	1	...
...	...	...	8	...	9	...	...	...	1	...	8	...	...
...	...	...	7	...	7	...	...	...	...	...	7	...	...
...	...	...	3	...	4	...	...	...	...	...	4	...	...
...	...	...	2	...	2	...	...	...	...	...	2	...	...
...	...	...	3	...	3	...	...	...	...	...	3	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	4	...	5	...	...	...	...	...	4	...	...
...	...	...	10	...	11	...	...	...	3	...	10	...	...
...	...	...	9	...	10	...	...	...	...	...	9	...	...
...	...	...	9	...	10	...	...	...	1	...	10	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
...	...	...	13	1	22	1	1	...	...	1	12	...	...
...	1	...	7	...	8	...	...	...	...	...	7	...	...
...	...	...	6	...	6	...	...	...	...	...	6	...	...
...	3	* 2	4	2	3	...	1	...	...	...	2	...	...
...	...	...	9	...	11	...	...	† 1	...	...	10	...	...
...	...	...	5	...	5	...	...	...	...	...	5	...	...
1	...	...	12	...	12	...	1	...	...	...	11	...	1
2	5	2	155	3	179	1	5	2	19	1	153	1	1

APPENDIX B—*cont.*

Sub-Divisional Establishments—*cont.*

Section II.—Deputy Tahsildars' establishments—*cont.*

Districts.	Peons.					Masalchis.		Total.			
	Rs. 9.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 3.	Rs. 7.	Rs. 5.	Rs. 2.	Number.	Cost.	
	25	26	27	28	29	30	31	32	33	34	
										Rs.	
Ganjám	...	...	11	15	...	...	10	...	90	(a)	2,044½
Vizagapatam	...	...	11	30	...	...	11	...	114		2,374
Gódávari	...	...	11	25	...	...	13	...	111	(b)	2,509
Kistna	...	...	8	9	...	...	8	...	59		1,331
Nellore	...	...	7	7	...	...	7	...	49		1,200
Cuddapah	...	...	4	4	...	...	4	...	27		620
Anantapur	...	...	2	2	...	...	2	...	14		320
Bellary	...	...	3	3	...	...	3	...	21		500
Kurnool	...	...	5	5	...	...	5	...	35		800
Madras	...	...	...	...	...	...	...	...	...		...
Chingleput	...	...	4	5	...	...	4	...	30		661
North Arcot	...	...	10	10	...	...	10	...	74		1,805
South Arcot	...	...	9	10	...	...	9	...	65		1,461
Tanjore	...	...	10	10	...	...	10	...	70		1,630
Trichinopoly	...	...	5	5	...	...	4	...	34		835
Madura	...	...	13	16	1	...	14	...	110	(c)	2,563½
Tinnevelly	...	...	7	9	...	...	7	...	53	(d)	1,197
Coimbatore	...	...	6	6	...	...	6	...	42		960
Nilgiris	2	4	1	5	...	2	1	...	41	(e)	1,012
Salem	...	...	11	9	...	...	10	...	71	(f)	1,681
South Canara	...	...	5	5	...	...	4	...	34		795
Malabar	...	...	13	18	...	...	11	1	95	(g)	2,265
Total ...	2	4	156	208	1	2	153	1	1,239		28,564

(a) Excludes local allowance of Rs. 15 to the Deputy Tahsildar, Aska, and includes one Revenue Inspector on Rs. 35, one Sub-Treasurer on Rs. 30 and four peons on Rs. 6 each.—*vide* Government Orders, R. No. 778, dated 13th July 1898, R. No. 928, Financial, dated 18th July 1899, and R. No. 1033, dated 8th August 1899.

(b) Excludes local allowance of Rs. 164 * to the employés of the Deputy Tahsildars' offices of Polavaram, Yellavaram and Chódavaramu and seven hands costing Rs. 85 per mensem debitable to Law and Justice. The local allowance of the Deputy Tahsildar, Yellavaram, was raised from Rs. 5 to Rs. 25 by reducing the pay of the Deputy Tahsildar, Prattipadu, from Rs. 120 to 100—*vide* Government Order, R. No. 1202, Financial, dated 16th November 1898.

	Rs.
* Deputy Tahsildar 2 (30), (25)	85
Clerks 3 (10), 4 (5)	60
Servants 10 (2), 9 (1)	29
Total ..	104

(c) Excludes local allowance of Rs. 62, viz., Deputy Tahsildar (Rs. 30), clerks 4 (5) and servants 6 (2).

(d) Includes Rs. 20 in the pay of the Deputy Tahsildar, Tuticorin, and one clerk on Rs. 30, one on Rs. 15 and two peons on Rs. 6 each sanctioned in Government Order, No. 697, Financial, dated 15th June 1899.

(e) Worked out with reference to the proposition statement submitted to Government with Board's Reference A. No. 313, dated 15th September 1899, and excludes local allowance of Rs. 315¼ as shown below :—

	Rs.
Deputy Tahsildars 1 (50), 2 (25)	100
Revenue Inspectors 1 (25) 2 (10), 2 (5)	55
Sheristadar 1 (25)	25
Clerks 1 (15), 1 (12½), 3 (10), 1 (7½), 9 (5)	110
Servants 2 (3¾), 4 (3), 1 (2½), 2 (2)	25¼
Total ..	315¼

(f) Excludes local allowance of Rs. 13 : clerks 2 (5) and servants (?).

(g) Excludes local allowance of Rs. 111 to the Deputy Tahsildar's office, Vayittiri—

	Rs.
Deputy Tahsildar 1 (50)	50
Clerks 2 (10), 1 (15), 1 (7½)	42½
Servants 2 (3½), 3 (3), 1 (2½)	18½
Total ..	111

APPENDIX C.

STATIONARY Sub-Magistrates' Establishments.

Districts.	Stationary Sub-Magistrates.		Clerks.		Attenders.	Peons.	Masalchi.	Total.	
	Rs. 120.	Rs. 100.	Rs. 20.	Rs. 15.	Rs. 7.	Rs. 6.	Rs. 5.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10
									RS.
Ganjám	3	...	3	3	3	6	...	18	522
Vizagapatam ...	2	...	2	2	2	4	...	12	348
Gódávari	4	5	9	9	9	18	...	54	1,466
Kistna	...	8	8	8	8	16	* 1	49	1,237
Nellore	1	4	5	5	5	10	...	30	790
Cuddapah	...	8	8	8	8	16	...	48	1,232
Anantapur	...	4	4	4	4	8	...	24	616
Bellary	...	4	4	4	4	8	...	24	616
Kurnool	...	2	2	2	2	4	...	12	308
Chingleput ...	4	2	6	6	6	12	...	36	1,004
North Arcot	...	8	8	8	8	16	1	49	1,237
South Arcot ...	3	5	8	8	8	16	...	48	1,232
Tanjore	6	3	9	9	9	18	...	54	1,506
Trichinopoly ...	2	3	5	5	5	10	...	30	810
Madura	4	2	6	6	6	12	...	36	1,004
Tinnevelly	...	8	8	8	8	16	...	48	1,232
Coimbatore ...	1	7	8	8	8	16	...	48	1,252
Nilgiris	...	1	1	...	...	2	...	4	† 132
Salem	...	4	4	4	4	8	...	24	616
South Canara ...	...	5	5	5	5	10	...	30	770
Malabar	4	4	8	8	8	16	...	48	1,312
Total ...	34	87	121	120	120	242	2	726	19,302

* Sanctioned in Government Order, R. No. 90, Financial, dated 20th January 1899, for the Stationary Sub-Magistrate's office, Bezwada.

† Sanctioned in Government Orders, R. No. 401, Financial, dated 24th March 1899, and R. No. 1144, Financial, dated 30th August 1899, and excludes local allowance of Rs. 34— Sub-Magistrate (25), clerk (5) and peons 2 (2).

APPENDIX C.

APPEN

LOCAL and Special Fund

Districts.	Local Fund establishments.												
	Clerks.								Attenders.	Total.		Taluk Local Fund Clerks.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.	No.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
											Rs.		Rs.
Ganjám ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Vizagapatam ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Gódávari ...	1	...	...	...	1	...	1	1	...	4	135	12	180
Kistna ...	1	...	...	...	1	...	...	2	1	5	137	...	...
Nellore ...	...	...	1	...	...	1	...	1	1	4	107	...	...
Cuddapah ...	...	...	...	† 1	...	...	1	1	1	4	97	...	...
Anantapur ...	...	...	...	† 1	...	...	...	1	...	2	70	...	...
Bellary ...	...	...	...	*1	...	...	1	1	1	4	97	...	...
Kurnool ...	...	...	...	1	...	...	...	1	...	2	70	...	...
Madras ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput ...	...	...	...	1	...	...	1	1	...	3	90	...	...
North Arcot ...	...	1	...	...	...	1	...	1	1	4	112	...	...
South Arcot ...	...	1	...	...	...	1	...	1	‖ 1	4	113	...	...
Tanjore ...	* 1	...	...	...	1	...	...	1	‡ 1	4	128	2	30
Trichinopoly ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Madura ...	1	...	...	...	...	1	1	1	...	4	130	...	...
Tinnevelly ...	...	1	...	...	...	1	...	1	...	3	105	5	75
Coimbatore ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Nilgiris ...	1	...	...	...	...	...	...	...	...	1	70	...	...
Salem	...	...	1	...	...	2	...	1	1	5	132	...	...
South Canara ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Malabar ...	1	...	...	...	1	...	...	1	§ 1	4	121	...	...
Total ...	6	3	4	8	4	9	8	21	9	72	2,184	19	285

* On Rs. 75.
† Excludes personal allowance of Rs. 5.
‡ On Rs. 8.
§ One peon on Rs. 6.
‖ On Rs. 8 sanctioned in Government Order, Mis. No. 981 L., dated 5th May 1899.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, Collector's office.						Special Fund establishments.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
15	16	17	18	19	20	21	22	23	24
					Rs.				
...	...	1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
1	...	...	1	2	45	10	150	4	60
* 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	40	8	120	...	...
...	1	...	1	2	40	11	165	...	...
...	...	...	...	...	...	...	...	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
...	...	...	...	...	...	...	...	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	1	15	...	...
7	9	5	19	40	825	147	2,205	21	315

* On Rs. 35.

APPENDIX E.

TEMPORARY Establishments.

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
General Establishments.	Rs.	Rs.	Rs.	Rs.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	2,000	2,000	3,000	733	This is a fluctuating item. The estimates have been fixed with reference to the actuals of the first four months of the current year which have amounted to Rs. 612.
Ganjám.					
2. Potdars to accompany remittances ..	..	..	50	..	The provision is unnecessary.
3. One clerk on Rs. 20 for twelve months in the Collector's office for checking the accounts of rent value of zamindaries furnished under section 65 of the Local Boards Act V of 1884.	240	..	..	..	The Collector's estimate of Rs. 240 for the ensuing year will be retained pending formal application to Government.
4. Establishment for disposing of waste tankhed lands commanded by the Rushikulya canal—	138	690	4,000	..	Government Order, Mis. No. 1130, Revenue, dated 17th March 1899—Provision has been made for ten months in the revised estimate for the current year and for two months for the budget estimate for 1900-1901. The salary of the Deputy Collector will be met from the provision made against "Salaries—Temporary Deputy Collectors."
Rs.					
One clerk 25					
Do. 15					
Three peons on Rs. 7 each. 21					
One peon 8					
Total .. 69					
5. One clerk on Rs. 20 for auditing the charges of the Proprietary Estates' Village Service Fund.	240	120	..	..	The Collector's estimates of Rs. 120 and Rs. 240 for the current and ensuing years, respectively, will be retained pending formal application to Government.
6. One clerk on Rs. 15 for four months for copying inam accounts.	..	60	..	..	Government Order, No. 248 L., dated 3rd February 1899.
Vizagapatam.					
7. One clerk on Rs. 30 and two clerks on Rs. 15 each for six months in the Collector's office for furnishing Taluk officers with extracts from service inam registers.	..	132	..	258	Government Order, Mis. No. 1986 L., dated 18th October 1898.
Gódávari.					
8. Two clerks on Rs. 15 each for twelve months for sorting the records of the Collector's office.	360	..	360	..	Applications for the entertainment of the establishment have not yet been received and the provision made by the Collector under the revised estimate will accordingly be struck out. The amounts will however be provided for in the estimate for 1900-1901 on the assumption that the establishment will be entertained from the 1st March next.
9. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Narsapur.	180	..	180	..	
10. One clerk on Rs. 15 and one attender on Rs. 8 for eighteen months for sorting the records of the Head Assistant Collector's office.	207	207	180	..	Government Order, R. No. 602, Financial, dated 2nd May 1899.

Temporary Establishments—*cont.*

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
Kistna.	Rs.	Rs.	Rs.	Rs.	
11. One clerk on Rs. 20 in the Head Assistant Collector's office for compensation work.	240	240	240	305	The retention of the clerk up to 6th August 1900 has been sanctioned in Government Order, Mis. No. 2798, Revenue, dated 1st August 1899.
12. One clerk on Rs. 20 in the Headquarter Deputy Collector's office for compensation work.	240	..	..	..	The Collector's estimate of Rs. 240 for the next year will be retained pending formal application to Government.
13. Nine clerks for revising the village, taluk and huzur inam registers.	..	740	400	..	In its order, R. No. 349, Financial, dated 9th March 1899, Government sanctioned the entertainment for four months of five clerks on Rs. 20 each for checking the inam registers and again in its order, R. No. 1084, Financial, dated 17th August 1899, the sanction was extended to the entertainment for four months of four additional clerks, one on Rs. 25 and three on Rs. 20 each.
Cuddapah.					
14. Two gardeners on Rs. 5 each for the Collector's office compound.	90	90	90	60	For twelve months and six months respectively. Government Order, Mis. No. 4105, Revenue, dated 22nd September 1892.
15. One clerk on Rs 35 for dealing with inam work in the Collector's office.	420	420	35	406	The continuance of the clerk for another year has been sanctioned in Government Order, Mis. No. 1372, Revenue, dated 11th April 1899. The Collector's provision for the next year will be retained as it is under contemplation to retain the clerk permanently.
16. Two clerks on Rs. 15 each for six months every year in the office of the District Magistrate, for disposal of applications for licenses under the Indian Arms Act XI of 1898.	180	180	..	..	Government Order, R. No. 953, Financial, dated 24th July 1899.
Kurnool.					
17. Establishment for the Kurnool-Cuddapah canal—	1,560	1,560	1,550	1,299	The deputation of the Deputy Collector has been extended for a further period of one year—*vide* Government Orders, Mis. No. 1427, dated 20th April 1899, and Mis. No. 3030, Revenue, dated 22nd August 1899. Provision is made for the ensuing year also to meet the cost of the establishment in case it is decided to retain the Deputy Collector for another year.
Rs.					
One clerk 50					
Do. 30					
Do. 22					
One peon 8					
Two peons on Rs. 7 each. 14					
One masalchi 6					
Total .. 130					
North Arcot.					
18. Establishment for arranging the old records in the Collector's office—	1,834	1,284	1,284	1,288	The retention of the establishment costing Rs. 107 per mensem up to 31st March 1900 was sanctioned in Government Order, Mis No. 611, Revenue, dated 10th February 1899. In its reference, D. No. 104, dated 12th September 1899, the Board has recommended the entertainment, during 1900-1901, of ten clerks on Rs. 15 each and one attender on Rs. 7.
Rs.					
Two clerks on Rs. 20 each. 40					
Four clerks on Rs. 15 each 60					
One attender 7					
Total .. 107					
South Arcot.					
19. One clerk on Rs. 10 for a month in the office of the District Magistrate for the disposal of applications for licenses under the Indian Arms Act XI of 1898.	10	10	..	..	Government Order, R. No. 1080, Financial, dated 15th August 1899.
Tanjore.					
20. One clerk on Rs. 20 for six months for noting in the inam registers the charge made for excess area discovered by survey in minor inams.	..	32	..	88	Government Order, No. 883, Financial, dated 14th August 1898.
21. Three shroffs on Rs. 15 each during kist months.	180	271	..	..	Government Order, No. 580, Financial, dated 29th April 1899.

Temporary Establishments—*cont.*

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-99.	—
Madura.	Rs.	Rs.	Rs.	Rs.	
22. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyár project—					Government Orders, No. 202, Revenue, dated 6th April 1898, and Mis. No. 1963, Revenue, dated 2nd June 1899. In the budget estimate for the ensuing year, provision has also been made for two additional clerks on Rs. 20 and 15.
	Rs.				
One clerk	30				
Do.	20				
Two clerks on Rs. 15 each.	30				
One attender	8				
Six peons on Rs. 7 each ..	42				
One masalchi	6				
Three Revenue Inspectors on Rs. 50 each	150				
Total ..	286				
23. One clerk on Rs. 20 for twelve months in the Collector's office to deal with papers in connection with Periyár works.	240	180	..	..	Government Order, Mis. No. 1963, dated 2nd June 1899. The Collector's estimate for the ensuing year is retained pending formal application to Government.
24. Establishment for the sub-division of survey fields.	8,000	..	7,764	..	No provision is made in the revised estimate as the subject matter is under correspondence with the Survey Department. Pending the receipt of detailed proposals, the Collector's estimate of Rs. 8,000 for the next year will be retained.
25. Two clerks on Rs. 15 each for one year for sorting the records of the Collector's office.	210	150	..	..	Board's reference A. No. 281, dated 18th August 1899.
26. Two clerks on Rs. 20 each for six months for the submission of proposals for the reorganization of the village staff in the proprietary estates in the Head Assistant Collector's division.	40	200	..	..	Board's reference A. No. 275, dated 16th August 1899.
27. One shroff on Rs. 15 for six months in the Collector's office.	..	90	..	..	Government Order, R. No. 501, Financial, dated 15th April 1899.
Coimbatore.					
Two shroffs on Rs. 15 each in the Collector's office during kist months.	120	120	..	7	The provision in the revised estimate represents the actuals of the first four months of the current year.
South Canara.					
28. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	120	141	Government Order, No. 553, dated 4th July 1889.
Malabar.					
Establishment for the registration of jamam titles.	7,416	6,580	7,416	4,903	Government Order, R. No. 870, Financial, dated 6th July 1899. The provision in the revised estimate has been made with reference to actual requirements.
	Rs.				
Three head clerks on Rs. 50 each	150				
Three clerks on Rs. 25 each.	75				
Do. on Rs. 20 ,,	60				
Six clerks on Rs. 15 each ..	90				
Three attenders on Rs. 10 each	30				
Six surveyors on Rs. 20 each	120				
Six peons on Rs. 7 each ..	42				
Do. on Rs. 6 ,, ..	36				
Three masalchis on Rs. 5 each	15				
Total ..	618				
Establishments for loans work	..	..	..	260	....
Do. on account of famine ..	..	..	..	890	....
Do. for the disposal of work in connection with Plague	..	..	..	3,803	....
Establishment dispensed with	..	..	..	1,305	....
29. Reserve	1,883	92	1,380	..	....
Total, General Establishment ..	30,000	19,000	31,500	19,118	

Temporary Establishments—*cont.*

—	Budget estimate, 1900-1901.	Revised estimate, 1899-1900.	Sanctioned estimate, 1899-1900.	Accounts, 1898-1899.	—
SUB-DIVISIONAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	
Ganjam.					
30. Two Revenue Inspectors on Rs. 35 each and four peons on Rs. 6 each to assist the Deputy Tahsildar, Aska, in measuring the area irrigated by the Rushikulya canal.	1,128	846	576	751	Sanctioned in Government Order, R. No. 1033, Financial, dated 8th August 1899, with effect from the 1st June last.
31. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildar's offices at Ganjám and Purushottapur.	360	360	360	393	The retention of the establishment up to 31st March 1900 was sanctioned in Government Order, Mis. No. 2668, Revenue, dated 19th July 1899. The Collector's provision for the next year will be retained pending formal application to Government.
32. For measuring lands in inam villages irrigated by the Rushikulya canal in the Berhampur and Goomsur taluks—	280	280	210	286	Board's Reference, B. No. 450, dated 29th August 1899.
	Rs.				
Two Deputy Surveyors on Rs. 25 each ..	50				
Four lascars on Rs. 5 each	20				
Total ..	70				
For four months ..	280				
33. For the collection of quit-rent and land-cess on minor inams in zamindaris and other proprietary estates in the Chicacole Tahsildars and Narasannapet Deputy Tahsildars offices—	474	474	474	336	Government Order, Mis. No. 2992, dated 18th July 1898. The retention of the amins up to 31st March 1900 was sanctioned in Government Order, Mis. No. 2668, dated 19th July 1899. The Collector's estimate for the next year will be retained pending formal application to Government.
	Rs.				
One Revenue Inspector on Rs. 25 for six months ..	150				
Three peons on Rs. 6 each for six months	36				
Three amins on Rs. 6 each for twelve months ..	216				
Total ..	474				
34. Establishment for the disposal of waste and tank-bed lands commanded by the Rushikulya canal—	303	2,794	5,000	..	Government Order, Mis. No. 1130, dated 17th March 1899. The Collector's provision for the retention of the Deputy Tahsildar and of his clerk and two peons for a further period of three months is retained pending formal application to Government.
	Rs.				
One Deputy Tahsildar..	120				
One clerk	20				
Two peons on Rs. 7 each.	14				
Four surveyors on Rs. 20 each	80				
Four lascars on Rs. 7 each	28				
Total ..	262				
For nine months ..	2,358				
One head clasaifier ..	40				
One peon	7				
Total ..	47				
For six months ..	282				
Total ..	2,640				
35. One peon on Rs. 6 in the Deputy Tahsildar's office, Aska, to work under Revenue Inspector.	72	72	..	48	Government Order, R. No. 128, Financial, dated 2nd February 1897. The Collector's estimates for the current and ensuing years are retained subject to further report from the Collector regarding the necessity for the retention of the peons after 1st July last from which date the revision of the taluk establishments should take effect.
36. One peon on Rs. 6 in the Taluk office, Berhampur, to work under a Revenue Inspector.	72	72	..	18	

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900	Accounts, 1898–99.	—
	rs.	rs.	rs.	rs.	
SUB-DIVISIONAL ESTABLISHMENTS—*cont.*					
Ganjam—cont.					
37. Potdars to accompany remittances for Taluk offices.	..	..	50	..	*The provision is unnecessary.*
38. Land-cess clerks on Rs. 15 each in Taluk offices for copying inam accounts.	..	690	..	..	Government Order, No. 248 L., dated 3rd February 1899.
39. One clerk on Rs. 15 for auditing the charges of the Proprietary Estates' Village Service Fund.	180	90	..	..	The Collector's *estimate for the current* and ensuing years will be retained pending formal application to Government.
40. Two Revenue Inspectors on Rs. 35 each *for sub-dividing* the land darkhasted for in the Goomsur taluk.	420	..	..	..	The Collector's estimate of Rs. 420 for 1900–1901 is retained pending formal application to Government.
Godávari.					
41. Establishment for measuring irrigated lands in the Nidadavolu and Bahar-zalli estates—	1,300	1,300	1,300	1,510	Government Order, No. 767, Revenue, dated 24th September 1890.
rs.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Total .. 260					
For five months 1,300					
42. A channel superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Elaru	288	288	288	287	Government Orders, No. 349, Revenue, *dated 31st March* 1897, and No. 1402, Revenue, dated 21st April 1890.
43. Two vettis on Rs. 4 each for two months for measuring the area irrigated with Government water in each of the zamindari villages of Pakavala and Coringa.	32	32	32	32	Government Order, Mis. No. 889, Revenue, *dated 21st February* 1898. The Collector's provision for the current *and ensuing years* will be retained subject to formal application to Government.
44. *One clerk* on Rs. 15 *and one attendor* on Rs. 8 for twelve months for sorting the records of the Taluk office at Kovvur.	276	..	276	..	*Vide* remark against items 8 and 9.
45. *Establishment* for measuring irrigated lands in delta talukas—	1,080	3,000	5,688	791	The establishment has now been made *permanent under* Government Order, No. 509, dated 1st August 1899. But *provision has been* made for the ten temporary Revenue Inspectors and ten *peons for three months.*
rs.					
Three Revenue Inspectors on Rs. 40 each .. 120					
Six Revenue Inspectors on Rs. 35 *each* 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on *Rs. 30 each* .. *360*					
Ten peons on Rs. 6 each .. 60					
Total .. 360					
For three months .. 1,080					
Grand total .. 6,688					
Kistna.					
46. One Revenue Inspector on Rs. 35 for twelve months for *compensation* work in the Head Assistant Collector's division.	420	420	..	224	Government Order, R. No. 320, Financial, dated 9th March 1899. The Collector's *estimate for the ensuing* year will be retained pending formal application to Government.
47. One clerk on Rs. 15 *for twelve months* for compensation work in a Taluk office where the work may *be* heavy.	180	..	..	..	The Collector's estimate of Rs. 180 for 1900–1901 will be retained pending formal application to Government.

Temporary Establishments—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
	rs.	rs.	rs.	rs.	
SUB-DIVISIONAL ESTABLISHMENT—*cont.*					
Kistna—cont.					
48. For collecting water-rate in the Gudur estate—	720	720	..	497	The establishment is necessary pending the revision of the village establishments—Government Order, No. 3267, Revenue, dated 14th August 1896.
rs.					
Three monigars on Rs. 6 each 18					
Two do. on „ 5 „ 10					
Eight do. on „ 4 „ 32					
Total .. 60					
Nellore.					
49. *One shroff* on Rs. *10* for the Polur sub-treasury.	..	..	10	113	Already dispensed with.
Cuddapah.					
50. One *gardenor on* Rs. 5 for twelve months for watering the young trees planted in the compound of *the new* taluk office, Proddatur.	60	..	..	..	The Collector's provision for 1900–1901 will be retained *pending* formal application to Government.
Anantapur.					
51. Sixteen deputy surveyors on Rs. 20 each for six months in Taluk offices for checking the sub-division of artizan inams.	320	1,600	..	..	Board's Reference, B. No. 449, *dated* 26th August 1899.
Bellary.					
52. Sub-Magistrate and establishment for Ramandrug—	600	536	600	561	To be kept on while the convalescent depot remains at Ramandrug—Government Order, No. 650, Judicial, *dated 3rd* April 1890. The Collector's estimates are retained.
rs.					
One Sub-Magistrate .. 100					
One clerk 20					
Two peons on Rs. 7 each. 14					
One masalchi 6					
Total .. 140					
53. Establishment for the sub-division of the lands resumed in the Anantapuram valley—	..	276	..	..	Government Order, R. No. 507, Financial, dated 17th April 1899.
rs.					
One surveyor 20					
One peon 6					
Five coolies on Rs. 4 each. 20					
Total .. 46					
For six months .. 276					
Kurnool.					
54. One Revenue Inspector on Rs. 35 for six months in the Nandyál division for settling compensation for lands *taken up for famine* roads.	..	70	..	..	The retention of the Revenue Inspector was sanctioned up to 30th April 1899—*vide* Government Order, No. 440, Financial, dated 6th April 1899.
55. One clerk on Rs. 20 for ten months in *the Pattikonda taluk* and one clerk on Rs. 20 for six months in the *Nandikotkur taluk for sorting* record.	60	260	..	..	Government Order, R. No. 639, Financial, dated 20th June 1899.
Trichinopoly.					
56. A shroff on Rs. 10 for one year in the Kilapalur Deputy Tahsildar's *office.*	120	60	..	..	Government Order, Mis. No. 2286, dated 6th May 1897.
Madura.					
57. Establishment entertained in connection with the assignment of lands under the Periyar project—	2,400	2,400	2,220	2,271	Government Orders, No. 202, dated 6th April 1898, and Mis. No. 1263, Revenue, dated 2nd June 1899. Provision is made during the ensuing year to meet the cost of the establishment if it is decided to continue it.
rs.					
One Tahsildar 150					
Two clerks on Rs. 15 each. 30					
Two peons on „ 7 „ 14					
One masalchi 6					
Total .. 200					

Temporary Establishment—*cont.*

—	Budget estimate, 1900–1901.	Revised estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
Madura—cont.					
58. One clerk on Rs. 20 and two clerks on Rs. 15 each for a year in the Madura taluk in connection with the Periyár irrigation.	600	600	600	491	Government Order, Mis. No. 1963, dated 2nd June 1899. The Collector's estimates are retained pending formal application to Government.
59. Two clerks on Rs. 15 each for twelve months in the Mélúr taluk in connection with the Periyár irrigation.	360	360	360	180	Do. do.
60. One shroff on Rs. 10 for three months in the Ramnad branch treasury.	..	30	..	..	Government Order, R. No. 542, Financial, dated 24th April 1899.
South Canara.					
Five clerks on Rs. 10 each and five on Rs. 7 each for searching for documents in Taluk offices.	768	720	1,020	1,035	Government Orders, No. 658, dated 4th July 1889; Mis. No. 3266, dated 18th July 1892; and Mis. No. 636, dated 14th February 1895. The Collector reports that he has dispersed with the services of three clerks on Rs. 7 each as the receipts are not sufficient to cover the charges: hence the reduced provision in the revised and budget estimates.
Malabar.					
61. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	540	540	315	635	The retention of the establishment was sanctioned up to 30th September 1899 —*vide* Government Order, Mis. No. 4112, dated 21st October 1898. The Collector has applied for sanction to retain the clerks for another year—*vide* Board's reference A No. 316 dated 16th September 1899.
62. Two clerks on Rs. 20 each in the Wynaad Taluk office with local allowance.	720	720	720	534	Government Order, No. 2351, dated 16th June 1896. The Collector's estimates for the current and ensuing years are retained pending report from the Collector as to the necessity for the retention of the clerks from 1st July last from which date the revision of the taluk establishments has been ordered to be given effect to.
63. Establishment for the registration of janmam titles.	34,704	29,000	23,616	17,249	Government Order, R. No. 870, dated 6th July 1899. The provision in the revised estimate has been made with reference to actual requirements.
	Rs.				
Forty-five Revenue Inspectors on Rs. 50 each.. 2,250					
Twelve clerks on Rs. 20 each 240					
Six clerks on Rs. 15 each . 90					
Fifty-two peons on Rs. 6 each 312					
Total .. 2,892					
Ponnáni Taluk.					
	Rs.				
One clerk 50	12,564	8,370	..	..	Government Order, No. 709, Revenue, dated 24th November 1898.
Do. 45					
Do. 35					
Two clerks on Rs. 25 each . 50					
One clerk 20					
Two clerks on Rs. 15 each . 30					
Do. on „ 14 „ .. 28					
One classifier 60					
Do. 45					
Six classifiers on Rs. 30 each 180					
Three classifiers on Rs. 25 each 75					
Nine classifiers on Rs. 20 each 180					
One classifier on Rs. 15 15					
One muchi 9					
Two peons on Rs. 8 each .. 16					
Twenty-nine peons on Rs. 7 each 203					
One masalchi 6					
Total .. 1,047					

Temporary Establishment—*cont.*

—	*Budget* estimate, 1900–1901.	*Revised* estimate, 1899–1900.	Sanctioned estimate, 1899–1900.	Accounts, 1898–99.	—
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	Rs.	Rs.	Rs.	Rs.	
64. Sixty taluk shroffs on Rs. 10 each for four kist months.	2,400	2,400	1,850	1,444	Government Orders, No. 2693, dated 5th May 1898; No. 1341, dated 28th March 1895; No. 2189, dated 30th May 1895; No. 1105, Revenue, dated 19th March 1896, and No. 725, Financial, dated 3rd June 1899.
Temporary establishment for loans work .	3,000	2,000	3, 00	486	
Temporary establishment on account of famine.	..	..	..	1,826	
Temporary establishment entertained for work in connection with plague.	..	..	..	621	
Establishment dispensed with	..	..	..	588	
65. Reserve	1,194	14	1,435	..	
Total, Sub-Divisional establishment ..	68,000	61,400	50,000	33,164	

Temporary Establishment on account of Loans work.

District.	Budget estimate for 1900–1901.	Revised estimate for 1899–1900.	Sanctioned estimate for 1899–1900.	Accounts for 1898–99.	Remarks.
1	2	3	4	5	6
			Rs.	Rs.	
Ganjám	No forecast can be made of the requirements of 1900–1901 as they will entirely depend upon the state of season: but, on account of the temporary establishment that may have to be entertained in some districts for checking loans registers written up under the revised rules and to provide for unforeseen charges, the budget estimate may be fixed at Rs. 3,000.	As stated in the budget estimates for the preceding year, no definite forecast can be made of the actual requirements for 1899–1900 as they will depend entirely on the state of the season. As, however, some establishment may have to be entertained in some districts for writing up registers in consequence of the introduction of revised rules, the revised estimate may be fixed at Rs. 2,000.	A lump sum of Rs. 3,000 was sanctioned for temporary establishment for loans work.	85	Rs. 85-6-11 represent the adjustment made in May 1898 of an expenditure incurred on account of establishment entertained in 1897–98.
Kurnool				126	This represents the pay of a clerk on Rs. 20 sanctioned for six months for Pattikonda taluk in Government Order, Mis. No. 321, dated 20th January 1898.
Bellary				308	Two clerks on Rs. 25 each were sanctioned in Government Order, Mis. No. 340, dated 21st January 1898, for checking the records and registers relating to loans for a period of four months, and their retention was sanctioned for a further period of three months in Government Order, No. 2488, dated 14th June 1898. Again two clerks on Rs. 20 each were sanctioned in Government Order, Mis. No. 4508, dated 18th November 1898, for Bellary and Alur taluks for six months, and their retention for a further period of six months was sanctioned in Government Order, No. 2760, dated 26th July 1899.
Anantapur				233	This represents the expenditure incurred in 1897 on account of the special Loans Tahsildars and their establishment sanctioned in Government Order, No. 1404, dated 13th March 1897; but the adjustment was made in 1898–99 after the receipt of the formal sanction of Government (Government Order, No. 1427, dated 23rd March 1898, for their retention up to the end of September 1897, *i.e.*, after the expiry of the period for which sanction was accorded in the Government Order first quoted above.
Chingleput				..	The Collector considers that it will be necessary to entertain two clerks on Rs. 15 each for six months in the current and ensuing years for writing up loan registers —*vide* Government Order, No. 884, Revenue, dated 22nd October 1897.

Revenue (189) Department.

CURRENT No.



From

The Board of Revenue,
Land Revenue, Madras.

No. 2495 Routine.

Order

Dated 5th October 1899

Received 7 [illegible]

Registered 9 [illegible]

Enclosures

Spare copies

SUBJECT.

Requesting the Accountant-General, to report direct to Government the number of officers who will draw exchange compensation allowance during the year 1900-1901 for insertion in the budget estimates of charges.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

57

Proceedings of the Board of Revenue

(Land Revenue)

No.3495 Routine, dated 5th October '99.

Resolution

The Accountant-General is requested to be so good as to report direct to Government the number of officers who will draw exchange compensation allowance during the year 1900-1901 for insertion in column 3 at page 6 of Board's Proceedings No. 251, dated 23rd September 1899.

(True Extract)

Sd/- Secretary.

To

The Accountant-General, Madras.

Copy to the Secretary to Government, ✓

Revenue Department.

R.H.

19th 5.10.99

189 .

Board of Revenue

(Land Revenue),

MADRAS.

To

Proceedings, dated
No. Mis. / Routine 189 ,
Enclosures.

Subject.

Revenue (1899) Department.

CURRENT No. 6723
59

From

The Accountant Genera
to the Govt of Madras

No. G 1003
7821

C.R.
18/10/99

Dated 17th October 1899

Received 18/10

Registered 20/10

Enclosures —

Spare copies —

Order

SUBJECT.

Stating that 97 officers will draw Exchange Compensation allowance during 1900-1901.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Gazetted Asst. Department.

Fort St. George,
Accountant-General's Office,
17th October 1899.

No. G 1003
7821

60

From

J. Herbert Biggs Esqr.,
ACCOUNTANT-GENERAL to the
GOVERNMENT OF MADRAS,

To

The Secretary to Government,
Revenue Department.

Sir,

21 Collectors
14 Sub Collectors.
1 Spl: Asstt: Collector
2 Senior Asstt Collectors
13 Head Asstt Collectors
4 Asstt. Collectors.
2 Dy. Collectors
97 *

With reference to Board's Proceedings No. 2495 Revenue (Land Revenue) dated the 5th of October 1899, I have the honour to state that 97* officers will draw Exchange Compensation allowance during the year 1900-1901.

I have the honour to be,
Sir,
Your most obedient Servant,

Asst. Accountant General.

61

Revenue (1899) Department.

CURRENT No. 6850

UNDER SECY. TO GOVT.
23 OCT 1899
REVENUE DEPT.

Order

From

The Board of Revenue,
Land Revenue, Madras.

No. 3426 Misc.

Dated 20th October 1899

Received 23/10

Registered 24/10

Enclosures —

Spare copies —

SUBJECT.

Requesting Government to carry out certain corrections in the Land Revenue budget estimate of charges for 1900-1901.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department	Date.

201

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Land Revenue)

No.3426 Misc.,dated 20th October 1899

Resolution

With reference to the footnote at pages 20 and 22 of Board's Proceedings No.231, dated 23rd September 1899, the Board requests that the following corrections be made in column 5 of the budget estimate for 1900-1901---under 5 A-Land Revenue charges of District Administration - Local and Special Fund establishments in Collectors' offices-

Special Local and Audit establishments in Collectors offices	For	Read
Deduct-Probable savings	128	95
	29800	29833
Total	34200	34233
Deduct-Amount chargeable to "20-Police-Cattle Pounds"	300	333
Special Fund Audit clerks' establishments.		
Deduct-Probable savings --	330	292
Total	39900	39938
carried over	39900	39938
Brought forward	39900	39938
Supplies and services	Rs	Rs
Rewards for impounding cattle contingencies	300	500
Telegram charges	20	50
Total	3092	3102
Total	43795	44040
Deduct Amount chargeable to "20-Police-Cattle Pounds"	8792	9040

/True Extract/

Lane C Dawson

Acting Secretary.

To The Secretary to Govt. R. D.

C.M. 29 R.H.

Revenue (189) Department.

CURRENT No.

Land 0.38 23-11-99

L

From The Board of Revenue
(Land Revenue)
Madras

Order

Forwarded (with) to the
Financial Dept. with reference
to Go. No. 1236 Financial 11-11-99.

No. 3711 M/6

Dated 18th November 1899

Received 22/11

Registered 23/11

Enclosures

Spare copies

1st
23/11/99

G.O. No. 759
23-11-99

To the F.D.

Note. The Land Rev Budget of
Charges for 1900-1901 is sent
to the Financial Dept.

2d
23-11-99
RJ
23-11-99

SUBJECT.

Requesting Govt to carry out certain alterations in the estimates under "the Land Revenue charges of Dt. Administration" by the deduction of the " of the charges relating to 26 -Scientific and other Departts-Registration of Rain Gauges" to 3 Land Revenue

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 46.

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue

(Land Revenue)

No. 2717 Mad., dated 20th December 1900.

The Honourable Mr. J. Sturrock.

Read official memorandum from Addl. Under Secretary to Government, Revenue Department, dated 6th November 1900, No. 3624.

Resolution.

With reference to the official memorandum read above, the Board submit that the proposal to tr- Land Revenue of the charges relating to "Registration of Rain gauges" involves the carrying out of the following amendments to the budget estimates of charges for 1900-1901 under 3-A Land Revenue charges of District Administration, which was submitted to Government with Board's Proceedings No. 211, dated 23rd September 1899.

Additions.

Registration of Rain Gauges.

		Budget estimate 1900-1901 Rs.
Supplies and Services	Cost of land	500
	Petty works of construction and repairs	1250
	Rain gauges for villages	50
	Purchase and Repair of Instruments	100

2017

continued

209

Budget estimate
1900 – 1901

Contingencies

	Rs.
Tour charges } office expenses }	2073-50
Deduct one fifth transferred to "19 -A-Law and Justice- Courts of Law, Criminal Courts "	-10
	40
	2113
deduct for rounding	13
	2100

Alterations

	Rs.	Revd Rs.
Charges of District Administration } at page 4 column 3 of Boards } Proceedings No. 221, dated 5th September 1899	4137200	4133300
Under detailed Account 2-A 2a Column 1 (Summary) and 2 (Budget estimate 1900-1901)	"	Registration of Rain Gauges Rs. 2100
Total (columns)	4137200	4135400

(True Extract)

Ag. Secretary.

To the Secretary to Government, Revenue Department.

C.B.M.

W.P.H. 20.11.99

Bc

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

Printed October th.

Proceedings, No. 330, 13th October 1899.

OCTOBER.

Budget Estimate.—Submitting — under "26-L. Provincial Statistics—Rain Gauges" for 1900-1901.

PROCEEDINGS OF THE BOARD OF REVENUE

(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

Mr. A. W. B. HIGGENS.

RESOLUTION—No. 330, dated 13th October 1899.

The following estimates of expenditure under "26-L. Provincial Statistics—Rain Gauges" will be submitted to Government:—

DETAILED ACCOUNT No. 26-L.—SCIENTIFIC, &c., DEPARTMENTS.—Provincial Statistics—Rain Gauges.

	Numbers. 1899-1900.	Numbers. 1900-1901.		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
			REGISTRATION RAINFALL	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			Meteorological Reporter's Allowance (150).						1,800		
Establishments—			Clerk (30)						360		
Contingencies—			Meteorological Reporter—		(a)		(a)				3,644
			Service Postage ..					40			
			Service Telegrams ..					5			
			Rents, Rates and Taxes					1,200			
			Tour Charges ..					40			
			Miscellaneous ..					20			
			Office Expenses ..					55			
									1,360		3,544
Supplies and Services—			Cost of Land	(b) 800		300		300			
			Petty Works of Construction and Repairs.	(c) 1,123		230		230			
			Bottle Gauges for Villages	(d) 50		..		..			
			Purchase and Repair of Instruments ..	100		(e) 770		100		225	225
					2,073		1,300		630		
Contingencies—			Tour Charges	50		50		10			
			Office Expenses ..					40			
					50		50		50		
			Total Registration of Rain Gauges ..		2,123		1,350				
			Add for rounding ..		27		50				
					2,150		1,400		4,200		3,769

EXPLANATORY REMARKS.

(a) *Meteorological Reporter (Revised and Budget).*—No provision has been made as the control and funds of the Astronomical and Solar Physics Observatories in Madras have been transferred to the Government of India from 1st April 1899—*vide* G.O., No. 369, Public, dated 23rd March 1899.

Items.	Average.	Accounts, 1898-99.	Accounts, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Cost of Land	271	225	312	277
Petty Works of Construction and Repairs.				
Bottle Gauges for Villages				
Purchase and Repair of Instruments ..				
Tour Charges, &c.				

(b) *Cost of Land (Budget).*—Increase due to provision made for acquiring land for fixing a rain-gauge at Madurántakam in Chingleput district.

(c) *Petty Works of Construction and Repairs (Budget).*—Increased provision made with reference to G.O., Mis. No. 645, Revenue, dated 11th February 1899, for repairs to rain-gauges by the Revenue Department.

(d) *Bottle gauges for villages (Budget).*—It is proposed to supply bottle gauges to some more villages.

(e) *Purchase and Repair of Instruments (Revised).*—Increase due to inclusion of provision (Rs. 670) for the cost, including packing and conveyance, of Symons' rain gauges to 45 Sub-Registrars' stations—*vide* G.O., No. 3881, Revenue, dated 29th September 1898). Though provision for this expenditure was made in the revised estimate submitted last year, no charge was incurred during that year.

Certified that the actuals as entered above are those shown in the departmental accounts and that they have been verified with the statements furnished by the Accountant-General.

(True Extract.)

(Signed) C. BENSON
Deputy Director
for Secretary.

To the Secretary to Government, Revenue Department.
" Accountant-General.

Ex. Md. Pahilwan.

Financial Report

Revenue (189) Department.

CURRENT No. 7663.

Through The Revenue Post

Order

From

The Secretary,
Land Commission,
Land Registry Office,
Dublin.

No. 3787 M1°6.

Dated 27th November 1899

Received 29/11

Registered 9/9/11.

Enclosures

Spare copies

SUBJECT.

Recording with re-estimate
estimates of receipts and charges for Registrar
1900-1901 received from the High Court
under XVI & 19-Law & Justice.

9/8/11

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE BOARD OFFICE
MADRAS.

Proceedings of the Board of Revenue

(Land Revenue)

No.3780/Misc., dated 27th November 1899

Budget
Read estimates of Receipts and charges received from the Registrar, High Court, dated 15th November 1899.

-------:O:-------

Resolution

Reported with the remark that the estimates on account of one fifth cost of Hill tract Agency establishments in Ganjam and Vizagapatam and of Stationary Sub-registrars as given in the budget estimates of receipts and charges for 1900-1901 under "19-A Law and Justice" now submitted to Government by the High Court correspond with those reported to this office by the Registrar with his letter Referee on Periodical No.138 dated 6th September 1899 except in the case of the items noted in the margin. The Board presumes that the necessary alterations will be made by Government in the Financial Department in the Board's estimates of charges for 1900-1901 under 3-A-Land Revenue charges of District Administration-(Board's Proceedings No.251, dated

	Revised Estimate 1899-1900. Rs.	Budget estimate 1900-1901 Rs.
One fifth-cost Stationary Sub-Registrars-		
their establishments &c.		
As originally reported -----	53440	---- 53,600
As given in the budget estimate	53680	---- 53,840
Sub-divisional establishments		
Contingencies-one fifth of contingencies as originally reported	"	---- 500
do.-- as now given in the budget estimate----------	"	---- 340

23rd September 1899).

2. The estimates will require further revision if the proposed entertainment of new Stationary Sub-Magistrates for Palnad and Ambasamudram taluks were sanctioned. Vide Board's Proceedings No. 3611 Misc., dated 8th November 1899.

(True Extract)

Ag. Secretary.

To

Jail Dept.

The Chief Secretary to Government, through the Revenue Department.

R.H.

28-11-99

Revenue Department.

Read the following papers:-

(1) Proceedings of the Board of Revenue, Land Rev., No.921 dated 23rd September 1899.

(2) Proceedings of the Board of Rev., Land Rev., No.3405, dated 5th October 1899 (G. No.3474)

(3) Proceedings of the Board of Rev., Land Rev., No.3426, dated 20th October 1899 (G.No.3550)

(4) Letter from the Accountant-Genl., No.1003/Genl, dated 17th October 1899 (G.No.3788)

Resolved that Revenue Charges - Under Land Revenue -

to the Budget Estimates -

the Budget and the revised estimates for the current year as follows:-

for Land Rev - Charges of dest. Admn

	Budget Estimate for 1899-1900.	Revised Estimate for 1899-1900.	Budget Estimate for 1900-1901.	Difference between columns 3 and 2	Difference between columns 4 and 2.
	1	2	3	4	5
	in Rs Lakhs.	in Rs Lakhs.	in Rs Lakhs.	in Rs Lakhs.	in Rs Lakhs.
I General Establishments.	* 22.14	* 22.22	* 22.27	+ .08	+ .13
II. Sub. Divisional do	* 17.09	* 17.32	* 17.95	+ .23	+ .86.
III. Administration Cess Establishment	.33	.29	.29	- .04	- .04
IV. Local and Special Fund Audit Establishments in Collectors' Offices	.70	.69	.69	- .01	- .01
V. Hospital Charges.	.12	.08	.11	- .04	- .01
Total	40.38	40.60	41.31	+ .22	+ .93

* Exclusive of the plague charges.

1. General Establishments.

The increase under this head is made up of the following items:-

		R.E.	S.E.
(1)	Salaries	-.07	-.04
(2)	Estabt.	-.07	+.02
(3)	Allowances	-.01	..
(4)	Supplies & Services.	+.17	+.10
(5)	Contingencies	+.08	+.03
		+.09	+.15

Establishments.- The increase of Rs.3000 in the budget estimates under this head occurs in the "Temporary Establishments" some of which have yet to be sanctioned. Vide- items marked with red ink in Appendix E.

Supplies and Services.-

	R.E.	S.E.
(1) Law Charges	7,800	16,700
(2) Fees for searches in the Registration Offices.	9800	11,2004

The provision in the Budget estimate under these two items is stated to be the total of the Collector's figures, but no specific reason is adduced for the increase as compared with the sanctioned estimate for 1899-1900. The provision is however less than the average of the actuals

Sanction Actuals.
-ed.
6000 8793

5500 16699

of 1897-98 and 1898-99.

Contingencies.- The estimates under this head are generally based on the actuals of the past two years.

II. Sub-Divisional Establishments.-

The increase under this head comprises the following items.-

	R.E.	S.E.
(1) Salaries	+.12	+.01
(2) Establishment	..	+.00
(3) Allowances. . .	-.01	-.01
(4) Supplies and Services.	+.02	+.01
(5) Contingencies	+.10	+.02
	+.23	+.03

(1) Salaries.- The provision in the Budget estimate under this head corresponds to the actuals of the past two years.

(2) Establt.- The large increase in Budget estimate under this head for the next year is accounted for by the provision for the increased cost of Taluk establishments under the new scheme sanctioned in G.O. no.-74, dated 14th June 1899, the amount entered under this head also includes provision for temporary establishment the retention or entertainment of which has yet to be sanctioned- vide- items marked with black ink in Appendix E.

J

B 3

Supplies and Services.- The estimates have been fixed either with reference to the Collector's requirements or the actuals of 1897-98 and 1898-99; but in the following two items the provision in the Budget Estimate fixed with reference to Collectors' requirements exceeds the average of these two years.

	B.E.
(1) Cost of treasure bags.	2200
(2) Purchase of demarcation stones	1400

Contingencies.-

	B.E.
(1) Purchase of furniture	15,000
(2) Petty repairs to buildings	20000

(1) The average of the actuals of the past two years under this item amounts to Rs.7966 and no specific reason is adduced for the increased provision under Budget Estimate and Revised Estimate. Some reduction therefore seems feasible.

(2) The figure entered in this item includes a lump sum provision of Rs.20,000 for petty repairs to Civil buildings hereinbefore executed by the P.W.D. (Vide- G.O. 2178 F. d/18.8.'99). Apart from this, the estimate for the ensuing year is large viz., Rs.20000 against an actual of Rs.12,12 of the last year.

III. Amindivi Coir Establishment IV and V.

No remarks are called for.

	Sanctioned estimate	Actuals.	Average of two years
B.E. 2200	2500	663	831
1570	2800	1315	1,292

(1) Probably a large new requirement
(2) Cost worth reducing with eye to past actuals

	Sanctioned estimate	Actuals	
B.E. 15700	15,750	6000	7,966
25000	25000	19,12	20,39

Plague charges have not been provided in this Budget as arrangements will be made for them by the Financial Department.

RB
6-11-99

2 Asst

A. Was there any special reason for fixing the Sanctioned Estimate for the current year at Rs 15,750?

B. Has not the Govt whether or not Govt is to provide the funds for works formerly done by P.W.D been raised?

7/11/99

Jo U.S

A. No special reason was adduced. The provision was made with reference to the anticipated requirements of Collectors. vide page flagged 10.

B. The question was raised by the Secy. in connection with C.no. 6651 now under disposal. The reply put up by the Office & the Secretary's query was that the point was not settled yet.

Secy
The B.E. for
Current year under
this item (Subsidiary
Contingencies-purchase of
furniture) may be
reduced from 15000 Rs.
by 6000 Rs. to Rs 9500.
The total B.E. will then
stand at 41,250 Rs.
Allen
8/11/99

(1)

in Gc. 2172 W / 15-8-99, but that as both the charges under 3. Land Rev, and 45-Civil Works were both Provincial it would be immaterial where the provision was made.

Ley
Financial settlement of this Gc. the provision may stand.
M
8/11/99

Ful no. 3197 8-11-99.

Ley
8/11
He may go with above notes & Ful no. for remarks!
M
8/11/99

Gc.
to Fin. for favour of remarks
8/11/99

U.O. No. 716
8-11-99

Financial Department.

U.O.No.547.

Sub

General Establishments.

Under Establishment a sum of only Rs.1390 has been deducted as "probable savings" against Rs.5462 in the current year. Seeing that the revised estimate is fixed at 7.74 lakhs against a grant of 7.82 lakhs, the latter figure being arrived at after the deduction of the probable savings of .05, and that taking the actuals of the past three years the probable savings on the budget figure proposed for next year should amount to .09 as shown in the margin, it is submitted that the probable savings may safely be raised by .08 lakh.

Years	Budget	Actuals
1898-99	7.67	7.73
1897-98	8.09	7.83
1896-97	8.04	7.95
	23.80	23.51

Savings = .29 lakh or 1.2 p.c.

1.2 p.c. of 7.86 lakhs = Rs.9,432.

Contingencies. The estimate under "Petty Repairs to Buildings" has been fixed at the same amount .18 lakh as the grant for the current year. The actuals for 1898-99 and for the previous year amounted to .15 & .14 respectively. A reduction of .03 appears possible in this case.

Sub-divisional Establishments.

2. Establishment. The probable savings may here be raised by .09 with reference to past actuals as shown in the

under the Board has provided Rs. upon a light-design building which will, under present orders, have to be carried out departmentally first apparently if has not done so - vide Bd Rev. No. 236 dt 26.9.28

.05

6

the margin.

Supplies & Services. The provisions for "Charges for the service of Revenue Processes" and "Cost of Treasure Bags" may each be reduced by R.1000 with reference to past actuals.

Contingencies. The reduction by R.6000 of the provision against "Purchase of Furniture" proposed by the Revenue Department may be accepted. The provision of R.20000 for petty repairs to Buildings constructed from type designs hitherto executed by the P.W.D. which is included in the estimate against "Petty repairs to buildings" may, it is submitted, be allowed to stand provisionally pending final orders on the question which is being reconsidered in the P.W.D. The estimate is however, apart from this provision, R.10000 higher than the average for the past two years and may be reduced by that amount.

3. As the debit of the share of the cost of the Special Fund Establishments hitherto charged to 20 POLICE CATTLE POUNDS will under orders now issuing in Revenue Dept. finally remain under LAND REVENUE, the transfers shown on pages 20 & 22 of the budget should be eliminated. The provisions for "Rewards for Impounding Cattle"(R.500) and for "Hospital Charges"(R.) at present included under "Miscellaneous" which properly appertain to Cattle pounds should also be

224

	Budget	Actuals
1898-99 -	8.33	8.28
1897-98 -	8.33	8.19
1896-97 -	8.32	8.25
	24.98	24.72

Savings .26 lakh or 1.04 p.c.

1.04 p.c. of 9.40 lakhs = R.9776

Pay 57 with

Final no. 3478-11-99

be eliminated as it has been decided that they are to be entered in the Cattle Pounds budget under 20 POLICE.

4. Provision for "Main Gauges" should, with reference to G.O.No.1253 Financial, dated 11th November 1899, be inserted in this office.

5. An estimate under 32 MISCELLANEOUS - SUBSCRIPTIONS TO PERIODICALS should be submitted by the Board.

6. The estimate under 3 C LAND REVENUE-LAND RECORDS & AGRICULTURE seems to call for no remarks.

Sent 23/11/99

Cmrs. 28.11.99

R.D. 24/11/99

To Under Secretary

Orders are requested whether the reductions proposed by the Financial Dept may be carried out.

Draft for approval 25/11/99

cl 27-11-99

To R.S

Please see draft order below.

Sent Please see draft for approval below

cl 29-11-99

Blocked 23/11/99

Secy

The H.E. has passed the draft which may now go to Fmd for issue if no objection

Hle 5/12/28

Fin Dept No. 780 5.12.28

Financial Dept

Note for the C.S.

It is submitted that the draft order below may issue with the omission of the portion in para 1. III bracketted in pencil as the provision of Rs 20,000 for petty repairs is made under the ~~existing~~ order of August 1926 and the explanatory order which is now in force in P.W.D will not affect it necessitate any reduction of the provision

Fin Dept 5/12/28 C.W.S. 5.12.28

for the C.S.

The provision of 20,000 is retained, and the total provision of Rs 50,000 under Petty Repairs is reduced by Rs 10,000 with reference to last sentence of para 1 III of the Revenue draft. C.W.S. 6/12/28

Revise the para as suggested

H.E. 6/12/28

U.O. no. 385.

NOTE FOR THE C. S.

It is submitted that this case may be re-transferred to the Revenue Dept with reference to the Financial Dept note on the Land Revenue budget which has since been returned to the Revenue Dept.

Fin Dept 27/11/28 C.W.S. 27.11.28

U.O. no.

27-11-28

Encl. Dept.

Note

Para I, III of the draft below are revised in pencil as submitted for approval. The draft may then issue.

Taft 6/14/09

Cml. 6.14.09

Let draft issue as corrected.

Hoyle

Rev Dept.

Read B.P. 231 2.R (Cir 6300)
23-9-99
" " 21925 Rmd: (Cir 6474)
5-10-99
" Letter from the Adj. Gen 10039 & 17-10-99
7871 (Cir 6723)
" B.P. 3426 Rev (Cir 6850)
28-10-99
" " 3717 (Cir 7506)
18-11-99
" " 3782 (Cir 7663)
27-11-99

G.O. (Financial) No. 1337 dated 22-12-99

Re: The estimates are accepted subject to the following alterations:—

I The provision made by the Board under the heads mentioned below will be reduced to the amounts noted against each head, with reference to the actuals of past years:—

	Budget provision for Rs	Provision as altered by Govt Rs
(a) General Establt.— Contingencies		
Petty repairs to buildings	18,000	16,000
(b) Subs. Div^l Establt.		
Supplies & Services		
(1) Serving of Rev. Processes	20,000	19,000
(2) Cost of Treasure bags	2,200	1,200
Contingencies		
Purchase of furniture	15,500	9,500

for 3. Land Revenue — Charges of district administration,

II. The deduction on account of probable savings under Establishments — General and Sub Divl — will be raised by Rs 8,000 and 9,000 respectively with reference to the actuals of past years.

III. Petty repairs to buildings — Sub. Divl Establishments — The Board's estimate under this head is Rs 50,000, and it is stated that this amount includes a provision of Rs 2,000 for petty repairs to Civil Buildings, formerly executed by the P.W.D. but which were which will now to be carried out by the Rev. Dept. The provision will be retained, but apart from ~~pending the issue of orders on the question as to whether the cost of such repairs should be debited to the P.W.D or to 3 A Land Revenue, pending this, the provision made by the Board for petty repairs is still in excess of~~

PRESS. Print ~~in extenso~~ Current only in proceedings and treat the Estimate as an appendix to the order

of the average of the actuals of the past two years and will be reduced by Rs 40,000 ~~by Rs 40,000~~.

IV. Local & Special Funds Establishments — The transfers to 20. Police. Cattle-Pounds — shown on pages 20 and 22 of the Board's budget will be eliminated with reference to G.O. 813 Rev 28-11-99 and the provision of Rs 500 on account of "Rewards for suppressing cattle" will be omitted with reference to G.O. 1301 Fin as also the provision of Rs 300 for Hospital charges included in Special Fund Establishment — Contingencies Miscellaneous —

2. The Estimates as altered by Govt are shown as appendix to these Progs.

24/11/99

To the Rev. Dept
" Bd of Rev (L.R)
" Accountant-Genl
Editor's Table
RS
2-12-99

Copied 14-12-99

First copy read to Press.

Returned for signature.

Despatched in print.

Read again (2d.), No. 1894

Cheque No.

Expenses re O. No.

Order of Government " " "

Letter of Government

Statement with ditto.

Papers not filed to being kept for purpose in drawing.

N.B.—
A = Print in full
B = Print to be omitted
C = Print another copy
Q = Print heading only

13-6-11

[F. B. 4]
300—20-8-06.

Entered in Budget Register.

Date.

A-3. 12/11/ 1899.

A-2. ____ 189 .

B. ____ 189 .