Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 969.

DATED 6th Dec: 1895.

INDEXED. 30/34

[Despatch Abstract.]

BUDGET ESTIMATE.-

Accepting the ----for 1896-97 of charges under3.Land Revenue and all items under the control of the Board of Revenue (Land Revenue).

[F 19]
400—20-9-95.

Entered in Budget Register.

19/12/95 Date.

P C. 19/12/95.

B C. 19/12/ 1895.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Fr	139-40		3-3-96				

No. 969, Financial, 6th December 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., No. 791, Revenue, dated 4th December 1895.

Read—Proceedings of the Board of Revenue (Land Revenue), No. 355, dated 30th September 1895.

Abstract.—Submitting to Government the revised estimate of charges for the current year and the budget estimate for 1896–97 for all items under its control.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5171, dated 12th October 1895.

Abstract.—Submitting to Government certain corrections to be made in the Board's budget estimates of charges for 1896–97 in Board's Proceedings, No. 355, dated 30th September 1895.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5354, dated 23rd October 1895.

Abstract.—Submitting to Government certain corrections to be made in the Board's budget estimate of charges for 1896–97.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5640, dated 12th November 1895.

Abstract.—Requesting Government to make certain corrections in the budget estimate for charges for 1896–97.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5727, dated 16th November 1895.

Abstract.—Reporting to Government why no certificate regarding the actuals of 1894–95 was appended to the budget estimates submitted with Board's Proceedings, Nos. 351 and 355 of 30th September 1895, as required in paragraph 10 of the instructions circulated with G.O., Mis. No. 3577, Revenue, dated 3rd September 1895.

Order—No. 791, Revenue, dated 4th December 1895.

Land Revenue No. 37.

The estimates submitted by the Board of Revenue (Land Revenue), with its Proceedings read above, are approved subject to the following remarks, and will be transferred to the Financial Department :—

(*a*) The details promised by the Board for "Other items" of contingencies under 3-A. General establishments, and 18-J. should be expedited.

(*b*) Details should also be furnished for "Other miscellaneous charges" under "3-A. General establishment—Supplies and Services."

(*c*) As a comparison of the figures entered under "Local and Special Fund Establishments" with those reported in the Board's budget under "Cattle pounds" (Board's Proceedings, No. 368, dated 9th October 1895) shows that the amount entered under the former head as debitable to 20-G. Police, Cattle pounds, requires revision, the Board will be requested to report the correct figure and the consequent alterations to be made in the other figures entered in the budget. The Accountant-General is requested to state why he transferred the charges on account of Special Fund clerks to 3. *Land Revenue* without reference to Government.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Land Revenue).
„ the Financial Department.
„ the Accountant-General.

Order—No. 969, Financial, dated 6th December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Accountant-General.
„ Revenue Department.
Editors' Table.

Exd. A. Raitt.

APPENDIX.

APPENDIX.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
DIVIDED HEAD, IMPERIAL SHARE.	Rs.	Rs.	Rs.	Rs.
Land Revenue	61,500	61,500	58,500	82,481
DIVIDED HEAD, PROVINCIAL SHARE.				
Land Revenue	20,500	20,500	19,500	27,493

3.—LAND REVENUE.*

Provincial.	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
		Rs.	Rs.	Rs.	Rs.
Charges of District Administration	3A	40,02,200	39,63,400	39,09,600	38,62,079
Charges on account of Fishery Collections	3B	6,000	6,000	5,900	3,990
Total Provincial ..		40,08,200	39,69,400	39,15,500	38,66,069

* Excludes Survey, Settlement, Land Records and Agriculture and Inam Commissioner.

Detailed Account No. 3A.—LAND REVENUE—Charges of District Administration. (*a*)

Vide Appendix D, page .

Summary.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
	Rs. Rs.	Rs. Rs.	Rs. Rs.	Rs. Rs.
GENERAL ESTABLISHMENTS	26,72,800	26,84,000	26,63,535	26,11,756
SUB-DIVISIONAL ESTABLISHMENTS	12,21,700	11,76,300	11,64,960	11,80,813
AMINDIVI COIR ESTABLISHMENT	34,900	32,900	33,600	21,105
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	63,000	63,000	38,300	40,880
HOSPITAL CHARGES	9,800	7,200	9,205	7,525
TOTAL ..	40,02,200	39,63,400	39,09,600	38,62,079

Numbers. 1895–96.	Numbers. 1896–97.	Details.				
		GENERAL ESTABLISHMENTS.				
		Collectors and Magistrates—				
Salaries— 3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4]	86,400		86,400	
16	16	1st Grade (2,333⅓)[4]	4,30,080		4,30,080	
1	1	2nd „ (1,800)[4]	20,736	5,65,000	20,736	5,6
1	1	Collector of Nilgiris (2,000)[4] (*b*)	23,040		23,040	
13	13	Sub-Collectors (1,166⅔)[4] ..	1,74,720		1,74,720	,26,172
2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4] ..	26,880		28	
18	18	Head Assistant Collectors (768⅓)[4]	1,59,322	3,71,000	,880	1,87,797
2	2	Special Assistant Collectors (768⅓)[4]	17,702		1,59,322	
2	2	Senior Assistant Collectors (768⅓)[4]	17,702		17,702	1,79,014
		Assistant Collectors (560)[4], (385)[4], (358)	75,000		17,702	
		Carried over ..	10,31,582	,66,000	75,000	62,408
				,000	10,31,582	9,55,391

(*a*) Under the control of the Commissioners of Land Revenue.

(*b*) Also Persian and Hindustani Translator to Government.

Explanatory Remarks.

The actuals of 1894–95 were swollen by the refund of a portion of the water-cess imposed in the Kistna district, in consequence of the cancellation of the enhanced water-rate. As explained in the reports of previous years, excess collections are refunded only when applications are made otherwise the collections are taken to the credit of future kists (instalments). The Board has adopted the Collector's revised estimates, the total of which amounts to thrice the actuals of the first four months of the current year. The same figure is repeated for 1896–97.

The *revised* estimate 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 as shown below :—

	Actuals of four months.	Average expenditure during three years.	Two-thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,93,003	5,57,758	3,71,838	5,64,841	5,65,000
Sub and Head Assistant Collectors	1,21,124	3,75,225	2,50,150	3,71,274	3,71,000
Assistant and Temporary Deputy Collectors	21,298	67,196	44,798	66,096	66,000
Deputy Collectors	1,12,279	3,21,713	2,14,476	3,26,755	
Add (i) for Additional Deputy Collector in Tanjore for 8 months (G.O., No. 593, dated 2nd September 1895) ..				2,000	
(ii) For two Probationary Deputy Collectors to be entertained in accordance with Notification, dated 11th March 1895, No. 15 at page 115 of Part I-B of the *Fort St. George Gazette* of 12th March 1895, assuming that they will be entertained from 1st November next				2,000	3,36,000
(iii) Addition to be made to average expenditure owing to the gradual increase in the sanctioned scale up to present strength				4,800	

EXPENDITURE.

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

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97. Rs.	Rs.	Revised Estimate, 1895-96. Rs.	Rs.	Budget Estimate, 1895-96. Rs.	Rs.	Accounts, 1894-95. Rs.	Rs.
			GENERAL ESTABLISHMENTS—*cont.*								
			Brought forward ..	10,31,582		10,02,000		10,31,582		9,55,391	
Salaries—cont.	1	1	Deputy Collectors (*a*)— 1st Class (700)					8,400			
	4	4	2nd ,, (600)	8,400				28,800			
	11	11	3rd ,, (500)	28,800				66,000			
	22	22	4th ,, (400)	66,000				1,05,600			
	17	17	5th ,, (300)	1,05,600		3,36,000		61,200		3,38,436	
	17	20	6th ,, (250)	61,200				51,000			
			Local allowance to one at Wynaad ..	60,000				1,800			
			Exchange compensation allowance ..	1,800				1,70,962		1,800	
				1,72,384		1,72,000				1,50,006	
			Deduct—Probable Savings ..	15,35,766		15,10,000		15,25,344		14,45,633	
				23,892		..		*392*		..	
			Deduct—One-fifth (after deducting Rs. 4,800 for Madras District) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page)	15,11,874		15,10,000		15,24,952		14,45,633	
				3,01,415		*3,01,040*		*3,04,030*		*2,88,166*	
				12,10,459		12,08,960		12,20,922		11,57,467	
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9. Customs" (p.) (*b*) ..	10,669		10,805		10,669		10,649	
			Add—One-fifth salary of two Special Assistant Agents in the Hill Tracts transferred from "19A. Law and Justice — Courts of Law, Criminal Courts" (page)	4,250		4,260		4,248		4,043	
Establishment—	8	8	Clerks (225)		12,25,378		12,24,025		12,35,839		11,72,159
	49	49	Do. 14 (200), 20 (150), 15 (125) ..	21,600				21,600			
	148	148	Do. (100), 35 (85), 2 (80), 67 (70), 43 (60)	92,100				92,100			
	1224	1236	Do. 59 (50), 124 (45), 18 (40), 104 (35), 86 (30), 157 (25), 235 (20), 453 (15)	1,26,060				1,26,060			
	1512	1514	Servants—	3,70,680				3,70,680			
			Gollahs 15 (10), 26 (8), 30 (7) .. Attenders (14), 2 (12), 42 (10), 199 (8), 160 (7) .. .. .. Muchees 21 (15), 21 (12), 56 (10). Duffadars 21 (14), 16 (10), (8) .. Peons 6 (11), 6 (10), 231 (8), 473 (7) .. .. Masalchis (7), 119 (6), (5) .. .. Lascars 3 (7) .. .. .. Gardener 1 (9) .. .. .. Sweepers 58 (6) .. .. .. Scavengers (7), 2 (5), (3½) .. .. Increase of pay to 1 Huzur and 1 Sub-divisional Sheristadar	1,40,838		7,50,000		1,40,622		7,46,963		
			Local allowance for Wynaad * ..	1,080				1,080		1,840	
			Temporary Establishment for Assistant Collectors, &c.	1,896				1,896		18,019	
				30,000				18,000			
			Deduct—Probable Savings ..	7,84,254		33,785		7,72,038		7,66,822	
				4,254		7,83,785		*4,038*		..	
			Deduct—One-fifth (except on Rs. 16,956 for Madras District) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page)	7,80,000		7,83,785		7,68,000		7,66,822	
				1,52,609		*1,53,731*		*1,50,845*		*1,50,815*	
			Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law—Criminal Courts" (page).	6,27,391		6,30,054		6,17,155		6,16,007	
				1,000		1,000		1,000		931	
			Carried over ..		6,28,391		6,31,054		6,18,155		6,16,938
					18,53,769		18,55,079		18,53,994		17,89,097

(*a*) 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.

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

* Head Assistant Collector's establishment, Nilgiris—Clerks 1 (35), 1 (15), 1 (10); Servants 2 (4), 2 (3½), 1 (3), 1 (2½).
Deputy Collector's establishment, Wynaad—Clerks 1 (25), 1 (15), 2 (10); Servants 1 (4), 3 (3½), 1 (3).

EXPLANATORY REMARKS.

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

REVISED ESTIMATE—

	Rs.	
Actuals of the first four months ..	61,395	
Probable expenditure in August and September 1895.	26,568	at the percentage (17 $\frac{13}{17}$ of salary) worked out with reference to the actuals of the first three months.
Third quarter of 1895-96 ..	40,529	at the percentage (18 $\frac{12}{141}$ of salary) worked out with reference to the actuals of the first three months.
Fourth do. ..	43,096	at the percentage (19 $\frac{3}{13}$ of salary) worked out with reference to the actuals of the first three months.
	171,588	

The budget estimate has been fixed at Rs. 43,096 × 4 or 172,384, the percentage being 19 $\frac{3}{13}$ as in the last quarter of the current year (*vide* Accountant-General's circular, No. 2387, dated 6th September 1895.

Probable savings in the budget estimate under salaries.—A saving of Rs. 23,892 has resulted on an average during the last five years as under. *This figure* has been adopted :—

—	Pay as per scale.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1890-91	13,43,982	13,02,574	— 41,408
1891-92	13,61,382	13,45,193	— 16,189
1892-93	13,46,382	13,71,903	+ 25,521
1893-94	13,33,982	12,96,352	— 37,630
1894-95	13,45,382	12,95,627	— 49,755
		Average saving ..	23,892

Establishment—Servants.—The sanctioned scale has been increased by two hands in number and by Rs. 216 in cost.

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*cont.*	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Brought forward ..		18,53,769		18,55,079		18,53,994		17,89,097
	Tentage of officers *	35,000		35,000		35,000		33,801	
	Travelling allowance of officers	1,10,000		1,08,000		1,03,000		1,07,572	
	Do. do. of Establishment ..	1,48,000		1,48,000		1,48,000		1,47,096	
	Conveyance allowance †	1,200		1,200		..		918	
		2,94,200		2,92,200		2,86,000		2,89,387	
	Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page) after deducting 1,200 for Madras ..	*58,600*		*58,200*		*56,960*		*57,689*	
		2,35,600		2,34,000		2,29,040		2,31,698	
Supplies and Services—	Elephant charges	1,560		1,560		1,560		1,636	
	Cost of Europe stores	3,000	2,37,160	3,000	2,35,560	3,000	2,30,600	2,139	2,33,334
	Telephone charges	1,600		1,600		1,250		1,609	
	Petty construction and repairs	..		62,000		..		43	
	Cost of land	60,000		..		65,000		58,927	
	Charges for remittance of treasure within the district	..		..		..		7,416	
	Law charges	21,000		21,000		..		..	
	Charges for the service of revenue processes ..	5,300		5,300		21,000		20,301	
	Fees for searches in Registration offices ..	23,000		23,000		5,300		4,726	
	Remuneration to copyists	6,000		6,000		23,000		21,247	
	Supplies from Public Works Workshops ..	1,07,000		1,07,000		6,000		5,402	
	Management of Konde Estate, South Canara ..	5,000		5,000		1,00,000		1,06,743	
	Acquisition of land for the Nilgiri Railway by Revenue Department	6,250		6,250		5,000		4,236	
	Management of other estates	1,000		1,000		6,250		5,712	
	Cost of stones for survey of non-Government villages commanded by Periyar project ..	..		..		1,000		..	
	Other miscellaneous charges	..		..		..		..	
	Stone quarry charges	..		9,000		..		..	
		6,271		6,241		..		..	
	Add—One-fifth of the charges of the Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (page)	50		50		6,250		16,047	
		2,45,471		2,56,441		2,43,050		35	
Contingencies—	*Deduct*—Probable savings	..		..		..		2,54,583	
	Purchase and repair of furniture	2,500		2,900		2,200		..	
	Rents, rates and taxes	..	2,47,971	..	2,59,341	*779*	2,44,471	2,909	2,57,492
	Hot and cold weather charges	4,000		4,000		6,000		..	
	Other items	20,000		20,000		19,000		3,951	
		4,300		4,300		4,300		19,770	
		1,600		1,600		3,700		4,069	
								1,539	
	Charges for binding books	6,400		6,400		6,400			
	Purchase of furniture	24,000		24,000		24,000		3,124	
	Purchase of stationery and records	36,000		36,000		39,000			
	Carriage of stationery and records	3,400		3,400		3,400		1,16,296	
	Peons' belts and badges	50,200		50,200		57,200			
	Other items								
	Deduct—One-fifth (except on Rs. 2,400 for Madras district) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page)	1,49,900		1,49,906		1,63,000		1,48,749	
	Add—One-fifth of the contingencies of the Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (page)	*29,500*		*29,380*		*32,120*		*30,365*	
		1,20,400		1,20,520		1,30,880		1,18,384	
	Telegram charges	1,500		1,500		1,500		1,410	
	Postage charges	1,21,900		1,22,020		1,32,380		1,19,794	
		15,000		15,000		15,090		15,402	
		1,97,000		1,97,000		1,87,000		1,96,637	
	TOTAL GENERAL ESTABLISHMENTS ..		3,33,900		3,34,020		3,34,470		3,31,833
			26,72,800		26,84,000		26,63,535		26,11,756

* Collectors and Magistrates 21 (50), Sub-Collectors 15 (35), Head Assistant Collectors 22 (35), and Deputy Collectors 53 (11-1-9). Assistant Collectors (11-1-9), but their number varies from year to year.

† Tahsildar, Madras (40), and Revenue Inspectors 3 (20).

Accounts. Average.	1892-93.	1893-94.	1894-95.	Explanatory Remarks.
Rs.	Rs.	Rs.	Rs.	
33,859	34,643	33,135	33,801	*Travelling allowance of officers.*—The Collectors' estimates have been adopted. For the current year, their figure agrees with the actuals of 1894-95. In the estimate for the next year, provision is made for the travelling allowance of the Special Deputy Collectors who have been appointed for the registration of janmam lands, &c.
1,06,493	1,08,958	1,02,969	1,07,572	
1,48,386	1,51,186	1,45,876	1,47,096	*Conveyance allowance.*—This detailed head is separately exhibited as required in paragraph 75 of the instructions for the preparation of the budget estimates. The provision of Rs. 1,48,000 under "Travelling allowance of establishment" is, however, retained unaltered, as some increased allowance will be required for the clerks of the Special Deputy Collectors referred to above and of the Deputy Collectors to be appointed.
799	..	680	918	
1,546	1,491	1,511	1,636	
2,117	2,170	2,043	2,139	*Supplies and services—Petty construction and repairs.*—In distributing the budget allotment for the current year, the Board reserved Rs. 2,625 for which no applications have yet been made. This amount will now be surrendered and the revised estimate fixed at Rs. 62,000 in round numbers. For 1896-97, Collectors require Rs. 56,840. Adding Rs. 3,160 as reserve, the budget estimate will be entered as Rs. 60,000.
1,595	1,790	1,387	1,609	
186	304	211	43	
58,152	58,260	57,270	58,927	
3,197	1,317	859	7,416	
23,322	26,911	22,753	20,301	
6,405	10,723	3,767	4,726	
22,400	23,719	22,234	21,247	
41,741	1,11,934	7,888	5,402	*Remuneration to copyists.*—The system of granting copies on copy-stamped papers has been in force for two complete years and the expenditure during the latter of the two years was Rs. 7,799 in excess of that of the other. Hence the actuals of 1894-95 are adopted.
91,651	67,466	98,944	1,06,743	
5,123	7,073	4,061	4,236	
6,203	20,052	6,694	5,712	
19,093		21,181	16,047	
44	52	44	35	
2,586	2,563	2,286	2,909	*Hill Tract Agency.*—The estimates are those framed by Collectors.
4,021	4,934	3,178	3,951	*Contingencies—Purchase and repair of furniture.*—The average expenditure during the last three years being only Rs. 4,021, a provision of Rs. 4,000 is sufficient.
19,264	18,694	19,327	19,770	*Rents, Rates and Taxes.*—The expenditure under this head has been gradually increasing, the highest figure being Rs. 19,770. Hence the estimates are fixed at Rs. 20,000.
4,195	4,001	4,515	4,069	*Other items.*—These consist of—
1,586	592	2,628	1,539	
3,435	4,032	3,149	3,124	
1,21,180	1,33,971	1,13,272	1,16,296	
17,385	22,388	14,367	15,402	
1,89,156	1,33,179	1,87,653	1,96,637	

	Budget.	Revised estimate.
	Rs.	Rs.
i. Repair of boats	1,000	1,000
ii. Examination of female gosha pensioners ..	100	100
iii. Purchase of periodicals, newspapers and railway guides	500	500
Total ..	1,600	1,600

Contingencies—Charges for binding books.—The estimates are based on the Collectors' figures. The actual expenditure shown by the Accountant-General relates only to the Collectors' offices and cannot therefore be taken as a guide.

Carriage of stationery and records.—The Board has adopted the Collectors' revised estimates and has entered the same amount for the budget estimate also.

Other items.—The Board considers that the total expenditure under "1-b—charges admissible without detailed audit" will not exceed the actuals of the past year and that a provision of Rs. 1,20,000 is therefore sufficient. The average expenditure during the last three years is not a safe guide, as the charges of 1892-93 were increased abnormally by the supply of chairs and tables for taluk clerks for the first time during that year. From this total the provision under the four detailed heads appearing over "other items" has been deducted and the remainder has been entered opposite to the last-mentioned head. This provision is less than the Collector's estimates by about Rs. 10,000. Details for the Rs. 50,200 will be furnished later on.

Postage charges.—The Board fixed the sanctioned estimate for the current year at Rs. 7,000 more than the average of the three years ending with 1893-94. But the expenditure has continued to increase the actuals of the past year being Rs. 1,96,637. The Board has therefore provided Rs. 1,97,000.

EXPENDITURE.

Detailed Account No. 3A.—LAND REVENUE—Charges of District Administration—*cont.*

	Numbers. 1895-96.	Numbers. 1896-97.	SUB-DIVISIONAL ESTABLISHMENTS.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
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		5,77,451	
	4	4	Deputy Tahsildars (150)	7,200				7,200			
	1	1	Do. (125)	1,500				1,500			
	50	48	Do. (120)	69,120				72,000			
	105	106	Do. (100)	1,27,200				1,26,000			
			Local allowance for Wynaad for 2 Deputy Tahsildars	1,200				1,200			
				5,64,420		5,79,000		5,66,100		1,947	
			Deduct—One-fifth (except on Rs. 2,400 for Madras district) transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (p.) ..	*1,12,404*		*1,15,320*		*1,12,740*		5,79,398 *1,15,879*	
				4,52,016		4,63,680		4,53,360		4,63,519	
			Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77)	4,600		4,600		4,500		4,644	
			Add—One-fifth cost of Sub-Magistrates, Stationary, &c., transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (p.) ..	50,000		50,000		50,000		50,073	
Establishment—	159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	99,960	5,06,616		5,18,280		5,07,860		5,18,286
			Local allowance (Sheristadar, Wynaad, 30; Gudalur, 25)	660				1,00,080			
	1,958	1,956	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), (17), 1,500 (15), (12½), (12), 80 (10) ..	3,71,568				660		8,16,766	
			Local allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)	2,340				3,71,604			
			Revenue Inspectors					2,340			
			Local allowance					} (*a*)			
	4,651	4,648	Servants—Dufterbunds (10), 15 (9), (8); Dufterbunds 301 (7); Duffadars (10), 156 (8), 2 (7); Peons (15), 2 (9), 15 (8), 27 (7), 3,648 (6), (3); Masalchi 4 (7), (6), 308 (5); Sweepers 157 (5); Gollahs (10), (7); Scavengers (6); (5), 2 (2½), (2)	3,37,908						5,400	
			Local allowance (4), 3 (3½), 28 (3), 4 (2½), 6 (2)	1,446				3,37,980			
								1,446			
	310	318	Tirvajasti Village establishment in Kistna—	8,13,882							
			Karnams 31 (10), 11 (8), 19 (6), 35 (5)	8,244				8,14,110			
			Monigars 28 (6), 28 (5), 27 (4) ..	4,992							
			Mohatads 43 (3)	1,548				8,004			
			Vettis 96 (3)	3,456				4,848			
								1,476			
				18,240				3,384			
			Deduct—Probable Savings ..	8,32,122 ..				17,712			
				8,32,122				8,31,822			
			Deduct—One-fifth (except on Rs. 10,608 for Madras district) transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (p.) ..	*1,64,303*		8,17,000 *1,61,278*		*15,822* 8,16,000 *1,61,100*		8,22,166 *1,61,855*	
			Add—One-fifth of establishment of Hill Tract Magistrates (p.) ..	6,67,819 2,265		6,55,722 2,298		6,54,900		6,60,311	
Allowances—			Horse allowance to Tahsildars and Deputy Tahsildars 312 (15)	56,000	6,70,084	..	6,58,020	2,200	6,57,100	2,266	6,62,577
			Deduct—One-fifth transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts"	*11,000*		..		..		..	
			TOTAL SUB-DIVISIONAL ESTABLISHMENT ..		45,000 12,21,700	..	.. 11,76,300	..	.. 11,64,960	..	.. 11,80,813

(*a*) Shown under Land Records and Agriculture—District Charges, page .

Explanatory Remarks.

Salaries.—Following the actuals of the past year, the revised estimate has been fixed at Rs. 5,79,000. The actuals of the first four months of the current year, Rs. 1,91,908, are in excess of the cost of the sanctioned scale by Rs. 3,768. During the remaining months of the year, the excess will be more than double this amount, owing to absence of Taluk officers on privilege leave which is generally taken at this period. The estimate agrees also with the average actuals of the past two years, after making allowance for decrease in the cost of the sanctioned scale.

Stationary Sub-Magistrates.—The monthly cost at the sanctioned scale is Rs. 19,160. The annual cost is Rs. 2,29,920, of which one-fifth debitable to Land Revenue is Rs. 45,984. To this amount has to be added a fifth of the total allowances, supplies and services and contingencies, for which no particulars are available in this office. Following the actuals of the past year, the estimates will be fixed at Rs. 50,000.

Establishment.—The revised estimate is the average expenditure of the last two years and is also equal to thrice the actuals of the first four months of the current year.

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

—	Salaries. Scale.	Salaries. Actuals.	Salaries. Excess.	Establishment. Scale.	Establishment. Actuals.	Establishment. Saving.
	In thousands of rupees					
1892-93 ..	521	555	34	841	802	39
1893-94 ..	566	587	21	824	811	13
1894-95 ..	566	579	13	832	822	10
Average ..	..	..	+ 23	..	..	— 21
	Net excess expenditure Rs. 2,000.					

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

EXPENDITURE.

Detailed Account No. 3A.—LAND REVENUE—Charges of District Administration—*cont.*

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
			AMINDEVI COIR ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Manager	1,020				840			
	2	2	Clerks (Rs. 15)..	360				306			
	13	13	Servants—weigher (7); peons 10 (8), 2 (6)	1,188				1,140			
Allowance—			Travelling allowance	350	* 2,568	350	2,520		2,286		2,484
Supplies and Services—			Coir charges	..	350		350			18,621	
			TOTAL AMINDEVI COIR ESTABLISHMENT ..		31,982		30,030	31,314	31,314		18,621
					34,900		32,900		33,600		21,105
			LOCAL AND SPECIAL FUND ESTABLISHMENTS IN COLLECTORS' OFFICES.								
Establishment—	65	59	District Audit Clerks (75), 4 (70), 5 (65), 6 (60), 5 (55), 4 (30), 8 (25), 6 (20) and 20 (15)	24,660				25,152		27,787	
		7	Attenders (10), (8), 5 (7)	636				..			
		1	Peon (7)	84				..			
			Personal allowance 1 (5)	60				..			
			Contingencies	25,440				..			
	40	40	Special Fund Audit Clerks (35), 6 (30), 9 (25), 5 (20) and 19 (15) ..	2,560	28,000		28,000	2,848	28,000		
			Allowance to District Audit Clerk, Nilgiris, for doing Special Fund work	9,900				9,900			
		145	Special Fund Audit Clerks in Taluk offices, 145 (15)	..				120			
		20	Special Fund Audit Clerks in Deputy Tahsildar's offices (15), (12) and 18 (10)	26,100				..			
				2,484				10,020			
Contingencies—			Contingencies	38,484				980			
				1,696				11,000			
				40,180				700			
			Deduct—Amount chargeable to "20. Police—Cattle Pounds"	*5,180*				10,300	10,300	13,093	
			Land Revenue share	35,000	35,000		35,000				
			TOTAL LOCAL AND SPECIAL FUND ESTABLISHMENTS ..		63,000		63,000		38,300		40,880
			HOSPITAL CHARGES.								
Establishment—	3	3	Apothecaries	5,100				4,500		6,497	
	7	7	Hospital Assistants	5,004		6,300		4,800			
			Travelling allowance of Hospital Assistants	1,020				1,190		1,233	
Contingencies—			Medical contingencies	276		1,190		210		648	
				11,400		610		10,700		8,378	
			Deduct—One-fifth transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (page) ..	*2,280*		8,100					
				9,120		*1,620*		*2,140*		*1,676*	
			Add—One-fifth salaries, &c., of Medical Subordinates of Hill Tract Agency transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (page).	680		6,480		8,560		6,702	
			Add—For rounding ..	..		720					
			TOTAL HOSPITAL CHARGES ..		9,800	..	7,200	640	9,200	823	7,525
									5		
									9,205		7,525

* G.O., No. 5076, Revenue Department, 7th August 1894.

Explanatory Remarks.

Amindivi Coir Establishment.—Owing to the prevalence of cholera during the past year, much coir was withheld. It is anticipated that this cause will not occur during the current year.

Special Fund Audit Clerks.—These clerks in taluk offices were paid till recently directly from Special Funds; but from October last under instructions from the Accountant-General their pay is debited to Land Revenue in the first instance, and is subsequently recovered from the Special funds. Provision is accordingly made in the estimates.

Amount debitable to 20. *Police.*—The pay of two taluk clerks (Nuzvid and Bhadrachalam) and of all the clerks in Deputy Tahsildar's offices is debited to "20. Police." Of the remainder (Rs. 40,180—2,844) 6·3 per cent. has been deducted, that figure representing the percentage of the receipts of the Cattle Pound fund in 1892-93 to the total receipts under that and the Village Service fund for the same year. The suspension of the village-cess in fasli 1303 unduly diminished the receipts of the latter fund during the official years 1893-94 and 1894-95 (*vide* Board's Proceedings, No. 117, dated 23rd April 1895).

	Rs.
Amount debitable wholly to 20. Police	2,844
Percentage of the balance	2,352
Total ..	5,196
Deduct for rounding ..	16
	5,180

Hospital charges.—The revised estimate is based on the actuals of the first four months of the year and the budget estimate is that fixed by the Surgeon-General with the Government of Madras. The variations between the estimates and actuals is due to different grades of medical subordinates being employed at different times.

EXPENDITURE.

Detailed Account No. 3B.—LAND REVENUE—Charges on account of Fishery Collections.

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.	Explanatory Remarks.
			Chank Fisheries.									
Establishments—	1	1	Clerk (14)	168								
	1	1	Peon (7)	84					372			
			Temporary Establishment for eight months—									
			Canacapillai (10)									
			Peon (7)	192								
			Counter (7)									
					444		392					
Supplies and Services—	1	1	250,000 chanks	4,948		5,000		..		..	..	
	2	2	Divers and Thodais for preparing ropes and stones for 11 canoes at Rs. 6-8-0 each	72		72		..		..		
	3	3	Hire of 11 canoes for fishing chanks for 8 months at Rs. 5 each per mensem	440		440		..	5,528	..		
					5,460		5,512				..	
Contingencies—	4	4	Batta to establishment boat hire for taking water to island, cost of advertisements and charges for recounting	56		56		..		..		
	5	5	White-washing godown, &c. ..	40		40		..		..		
					96		96				..	
			Total Chank Fisheries ..	..	6,000	..	6,000	..	5,900	..	3,990	

Detailed Account No. 3D.—LAND REVENUE—Land Records and Agriculture.

			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		District Charges.									
630	630	Revenue Inspectors (60), 4 (50), 257 (40), 362 (35), 3 (30), and 3 (25)	2,80,500				2,80,500				*Revenue Inspectors.*—From the actuals of the first four months of the current year Rs. 94,506 it appears that either all the unpassed men have been got rid of, and the full pay allowed by the scale is disbursed or that some other charges have been included under this head by the Accountant-General. Hence the provision made last year is retained.
		Local allowance (30), 2 (25), 2 (20), and (10)	1,560				1,566				
			2,82,060				2,82,060				
		Deduct—Probable Savings ..	60				60				
		Total ..	..	2,82,000		2,82,000	..	2,82,000		2,82,000	

EXPENDITURE.

Detailed Account No. 18J.—GENERAL ADMINISTRATION—Board of Revenue, Financial Commissioner and Establishments.

	Numbers 1895-96.	Numbers 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
Salaries—	4	4	Commissioners of Land Revenue (3,750),[4] (3,500),[4] (3,000)[4] and (3,000)[4]	1,52,640		1,62,240		1,52,640		1,63,484	
			Deduct—Portion debitable to—								
			"3. Land Revenue—Survey and Settlement" (page 36)	*38,160*		*40,560*		*38,160*		*40,871*	
			"5. Salt" (page)	*38,160*		*40,560*		*38,160*		*40,871*	
				76,320		81,120		76,320		81,742	
	1	1	Secretary (1,500—60—1,800)[4] ..	18,720		21,920		18,030		17,338	
			Officers on special duty	..		5,492		..		..	
			Assistant Secretary	3,000		..		..		..	
			Local allowance to Assistant Secretary	2,400		..		..		..	
			Exchange compensation allowance.	13,856		14,824		13,865		12,997	
					1,14,296		1,23,356		1,08,215		1,12,077
			Under Commissioners of Land Revenue—								
Establishment—	1	1	First Assistant (500)	6,000							
	1	1	2nd do. (300)	3,600							
			Registrar (300)	..							
			Head Accountant (250)	..							
		5	Clerks (200), (175), (150) and 2 (125)	9,300							
		12	Clerks 3 (100), 3 (80), 3 (70), and 3 (60)	11,160							
		28	Clerks 3 (50), 6 (40), 5 (35), 5 (30), 3 (25), 2 (20), 2 (17½) and 2 (15)	10,740							
			Servants—								
	97	3	Muchis (15), (12) and (10) ..			46,200					
		10	Attenders 2 (14), 2 (12), 2 (10) and 4 (8)							50,110	
		1	Jamadar (15)								
		1	Duffadar (12)								
		25	Peons 12 (8) and 13 (7)	4,512							
		1	Masalchi (6)								
		2	Sweepers 2 (5)								
		1	Toti (5)								
			Temporary establishment—								
	1	1	Clerk (300)	3,600							
	1	4	Clerks (70), (60) and 2 (55) ..	2,880		..					
	13	12	Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15) and 2 (10) ..	3,720		..					
	15	15	Attenders 15 (8)	1,440		..				..	
						11,140				..	
			Total Establishment		56,952		57,340		62,652		60,614
Allowances—			Travelling allowance and tentage of officers	1,500		1,500		1,500		1,430	
					1,500		1,500		1,500		1,430
Supplies and Services—			Telephone charges	203		203		300		203	
					203		203		300		203
Contingencies—			Service postage			3,300		3,300		3,285	
			Service telegrams	3,300		600		600		537	
			Hot and cold weather charges ..	600		500		500			
			Periodicals and newspapers ..	500		100		100			
			Purchase and repair of furniture ..	100		500		500			
			Other items	500		2,201		3,403		3,127	
				3,049							
					8,049		7,201		8,403		6,949
			TOTAL ..		1,81,000		1,89,600		1,81,070		1,81,273

Detailed Account No. 30B.—STATIONERY AND PRINTING—Stationery purchased in the Country.

			Land Revenue	6,000		6,000		6,000		5,643	

Explanatory Remarks.

Salaries.—The increase in the revised estimate as compared with the sanctioned estimate for the current year is due to the absence on privilege leave of the third (acting second) member of the Board and the Land Revenue Secretary, and to the entertainment of a special officer. The budget estimate provides for the appointment of an Assistant Secretary (*vide* Board's Proceedings, No. 332, dated 10th September 1895), and for the increment of Rs. 60 to the Secretary's pay accruing on 1st February 1896.

Establishment.—The revised estimate under permanent establishment has been arrived at by adding to the actuals of the first four months of the current year two-thirds of the annual cost of the sanctioned scale, leaving out of account the appointments of the Registrar and Head Accountant which are vacant. The budget estimate is based on the proposition statement submitted to Government in Board's Proceedings, No. 332, dated 10th September 1895. Under 'Temporary establishment,' the estimates have been framed with reference to the revision of establishment sanctioned on G.O., No. 427, dated 5th July 1895, and to the grant of increased pay to Mr. Doutre sanctioned in G.O., No. 523, dated 7th August 1895.

Average.	Accounts. 1892-93.	1893-94.	1894-95.
Rs.	Rs.	Rs.	Rs.
1,856	1,260	2,877	1,430
203	203	203	203
40	22	59	..
3,435	3,616	3,404	3,285
550	708	406	537
6,807	13,873	3,422	3,127

Other items.—Provision is made in the budget estimate for the renewal of liveries of the peons of this office. Details of the lump sum will be reported later on.

EXPENDITURE.

Detailed Account No. 30C.—STATIONERY AND PRINTING—Government Presses.

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
			COLLECTORATE PRESSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	128	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236				34,056			
	40	40	Apprentices (7)	3,360				3,360			
	45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748				5,748			
	44	44	Ballmen 20 (8), 22 (7), (6), (5)	3,900		48,700		3,960		47,455	
	10	10	Wheelers 4 (7), 2 (6), 4 (5)	720				720			
		1	Waterman	84				..			
			Temporary Establishment	732				600		..	
				48,780				48,384		47,923	
			Deduct—Probable Savings ..	..				*84*		..	
Supplies and Services—			Cost of materials and stock	10,500	48,780	10,400	48,700	6,500	48,300	10,201	47,923
Contingencies—			Rents, rates and taxes	125	10,500	150	10,400	125	6,500	50	10,201
			Other charges	6,895	7,020	6,850	7,000	5,775	5,900	7,137	7,185
			TOTAL COLLECTORATE PRESSES ..		66,300		66,100		60,700		65,309

Detailed Account No. 30D.—STATIONERY AND PRINTING—Printing at Private Presses.

Charges of District Administration (Nilgiris)			2,500		2,500		2,500		2,384		
General Administration			200		200		200		77		
TOTAL ..				2,700		2,700		2,700		2,461	

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Imperial.		Rs.	Rs.	Rs.	Rs.
Charges for remittance of Treasure	..	30,000	30,000	31,600	17,306
Charges on account of Pearl Fishery	32D	4,000	3,200	4,800	4,358
Total Imperial ..		34,000	33,200	36,400	21,664
Provincial.					
Rewards for Destruction of Wild Animals	..	24,000	24,000	24,000	22,084
Charges on account of Pearl Fishery	32D	3,000	3,100	4,800	4,357
Total Provincial ..		27,000	27,100	28,800	26,441
TOTAL ..		61,000	60,300	65,200	48,105

Explanatory Remarks.

Cost of materials and stock.—During the past year, owing to the fall in exchange and the higher prices charged in consequence for Europe-made articles, the actual expenditure was Rs. 9,757 including Rs. 1,410, the charge incurred within that year, but paid for in the next; adopting this figure as the basis and adding Rs. 700 for numbering machines and Rs. 800 for a printing press for the Ganjám district, the estimates have been fixed in round figures at Rs. 10,400 and Rs. 10,500, respectively.

Contingencies—other items.—Details will be furnished later on.

Accounts.			
Average.	1892-93.	1893-94.	1894-95.
Rs.	Rs.	Rs.	Rs.
6,294	4,098	4,582	10,201
96	112	125	50
6,391	6,163	5,873	7,137

Charges for remittance of Treasure.—The usual provision has been made, though the expenditure during the past year fell very far short of it. The estimates have been entered in round figures at Rs. 30,000.

Detailed Account No. 32D.—MISCELLANEOUS—Charges on account of Pearl Fishery.

	Numbers. 1895-96.	Numbers. 1896-97.	Details.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
Salaries—	1	1	Superintendent (300)	3,600		3,600		3,600			
			Exchange compensation allowance ..	692		680		692			
Allowances—	1	1	Pay of the Port Clerk (20)	240	4,292	240	4,280	(a) 120	4,292		
			Travelling allowance	300		122		122			
Supplies and Services—			Coals for the new steamer	1,500	540	1,000	362	1,000	242		
			Cost of examining Pearl Banks	600		600		600			
Contingencies—			Service postage	15	2,100	15	1,600		1,600		
			Service telegrams	15		12					
			Whitewashing office buildings and store rooms and repairs	28		20					
			Cloths for records, cost of books and furniture and repairs	10		11					
					68		58		3,466		
			TOTAL ..		7,000		6,300		9,600		8,715
			IMPERIAL SHARE ..	4,000		3,200		4,800		4,358	
			PROVINCIAL SHARE ..	3,000		3,100		4,800		4,357	

(a) A moiety has hitherto been provided under Land Revenue Charges on account of Chank Fishery Collections, page.

Explanatory Remarks.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., No. 969, 6th December 1895.

DECEMBER.

Budget Estimate.

Accepting the — of charges under 3. *Land Revenue* and all items under the control of the Board of Revenue (Land Revenue).

Jul 9 1896

CURRENT No. 3233

No. 791, Revenue, 4th December 1895.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—Proceedings of the Board of Revenue (Land Revenue), No. 355, dated 30th September 1895.

Abstract.—Submitting to Government the revised estimate of charges for the current year and the budget estimate for 1896–97 for all items under its control.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5171, dated 12th October 1895.

Abstract.—Submitting to Government certain corrections to be made in the Board's budget estimates of charges for 1896–97 in Board's Proceedings, No. 355, dated 30th September 1895.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5354, dated 23rd October 1895.

Abstract.—Submitting to Government certain corrections to be made in the Board's budget estimate of charges for 1896–97.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5640, dated 12th November 1895.

Abstract.—Requesting Government to make certain corrections in the budget estimate for charges for 1896–97.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5727, dated 16th November 1895.

Abstract.—Reporting to Government why no certificate regarding the actuals of 1894–95 was appended to the budget estimates submitted with Board's Proceedings, Nos. 351 and 355 of 30th September 1895, as required in paragraph 10 of the instructions circulated with G.O., Mis. No. 3577, Revenue, dated 3rd September 1895.

Order—No. 791, Revenue, dated 4th December 1895.

Land Revenue No. 37.

The estimates submitted by the Board of Revenue (Land Revenue), with its Proceedings read above, are approved subject to the following remarks, and will be transferred to the Financial Department:—

(*a*) The details promised by the Board for "Other items" of contingencies under 3-A. General establishments, and 18-J. should be expedited.

(*b*) Details should also be furnished for "Other miscellaneous charges" under "3-A. General establishment—Supplies and Services."

(*c*) As a comparison of the figures entered under "Local and Special Fund Establishments" with those reported in the Board's budget under "Cattle pounds" (Board's Proceedings, No. 368, dated 9th October 1895) shows that the amount entered under the former head as debitable to 20-G. Police, Cattle pounds, requires revision, the Board will be requested to report the correct figure and the consequent alterations to be made in the other figures entered in the budget. The Accountant-General is requested to state why he transferred the charges on account of Special Fund clerks to 3. *Land Revenue* without reference to Government.

(True Extract.)

Secretary to Government.

To the Board of Revenue (Land Revenue).
„ the Financial Department.
„ the Accountant-General.

Exd. C. M. Brisson.

60 Copies.

APPENDIX.

APPENDIX.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
DIVIDED HEAD, IMPERIAL SHARE.				
Land Revenue	Rs. 61,500	Rs. 61,500	Rs. 58,500	Rs. 82,481
DIVIDED HEAD, PROVINCIAL SHARE.				
Land Revenue	20,500	20,500	19,500	27,493

3.—LAND REVENUE.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
Charges of District Administration	3A	Rs. 40,02,200	Rs. 39,63,400	Rs. 39,09,600	Rs. 38,62,079
Charges on account of Fishery Collections	3B	6,000	6,000	5,900	3,990
TOTAL PROVINCIAL ..					

DETAILED ACCOUNT No. 3A.—LAND REVENUE—Charges of District Administration. (*a*)

Vide APPENDIX D, PAGE .

SUMMARY.	Budget Estimate, 1896–97.		Revised Estimate, 1895–96.		Budget Estimate, 1895–96.		Accounts, 1894–95.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	26,72,800		26,84,000		26,63,535		26,11,756	
SUB-DIVISIONAL ESTABLISHMENTS	12,21,700		11,76,300		11,64,960		11,80,813	
AMINDIVI COIR ESTABLISHMENT	34,900		32,900		33,600		21,105	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	63,000		63,000		38,300		40,880	
HOSPITAL CHARGES	9,800		7,200		9,205		7,525	
TOTAL ..		40,02,200		39,63,400		39,09,600		38,62,079

Numbers. 1895–96.	Numbers. 1896–97.	DETAILS.				
		GENERAL ESTABLISHMENTS.				
Salaries—		Collectors and Magistrates—				
3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4]	86,400		86,400	
16	16	1st Grade (2,333⅓)[4]	4,30,080		4,30,080	
1	1	2nd „ (1,800)[4]	20,736		20,736	
1	1	Collector of Nilgiris (2,000)[4] (*b*)	23,040	5,65,000	23,040	5,26,172
13	13	Sub-Collectors (1,166⅔)[4] ..	1,74,720		1,74,720	
2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4] ..	26,880		26,880	
18	18	Head Assistant Collectors (768½)[4]	1,59,322	3,71,000	1,59,322	1,87,797
2	2	Special Assistant Collectors (768½)[4]	17,702		17,702	
2	2	Senior Assistant Collectors (768½)[4]	17,702		17,702	
		Assistant Collectors (560)[4], (385)[4], (358)	75,000	66,000	75,000	1,79,014
						62,408

(*a*) Under the control of the Commissioners of Land Revenue.

(*b*) Also Persi[illegible]an and Hindustani Translator to Government.

EXPLANATORY REMARKS.

The actuals of 1894–95 were swollen by the refund of a portion of the water-cess imposed in the Kistna district, in consequence of the cancellation of the enhanced water-rate. As explained in the reports of previous years, excess collections are refunded only when applications are made otherwise the collections are taken to the credit of future kists (instalments) The Board has adopted the Collector's revised estimates, the total of which amounts to thrice the actuals of the first four months of the current year. The same figure is repeated for 1896–97.

The *revised* estimate 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 as shown below :—

	Actuals of four months.	Average expenditure during three years.	Two-thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,93,003	5,57,758	3,71,838	5,64,841	5,65,000
Sub and Head Assistant Collectors	1,21,124	3,75,225	2,50,150	3,71,274	3,71,000
Assistant and Temporary Deputy Collectors	21,298	67,196	44,798	66,096	66,000
Deputy Collectors	1,12,279	3,21,713	2,14,476	3,26,755	
Add (i) for Additional Deputy Collector in Tanjore for 8 months (G.O., No. 593, dated 2nd September 1895) ..				2,000	
(ii) For two Probationary Deputy Collectors to be entertained in accordance with Notification, dated 11th March 1895, No. 15 at page 115 of Part I-B of the *Fort St. George Gazette* of 12th March 1895, assuming that they will be entertained from 1st November next					3,36,000
(iii) Addition to be made to average expenditure owing to the gradual increase in the sanctioned scale up to present strength				2,000	
				4,800	

EXPENDITURE.

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

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
			GENERAL ESTABLISHMENTS—*cont.*								
Salaries—cont.	1	1	Deputy Collectors (*a*)— 1st Class (700)								
	4	4	2nd ,, (600)	8,400				8,400			
	11	11	3rd ,, (500)	28,800				28,800			
	22	22	4th ,, (400)	66,000				66,000			
	17	17	5th ,, (300)	1,05,600		3,36,000		1,05,600		3,38,436	
	17	20	6th ,, (250)	61,200				61,200			
			Local allowance to one at Wynaad	60,000				51,000			
			Exchange compensation allowance ..	1,800				1,800			1,800
				1,72,384				1,70,962			1,50,006
				15,35,766		1,72,000					
			Deduct—Probable Savings ..	*23,892*							
				15,11,874		15,10,000		15,25,344		14,45,633	
			Deduct—One-fifth (after deducting Rs. 4,800 for Madras District) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page 76)					*392*			
				3,01,415		*3,01,040*		15,24,952		14,45,633	
				12,10,459		12,08,960		*304,030*		*2,88,166*	
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9. Customs" (p. 46) (*b*) ..					12,20,922		11,57,467	
			Add—One-fifth salary of two Special Assistant Agents in the Hill Tracts transferred from "19A. Law and Justice — Courts of Law, Criminal Courts" (page 77)	10,669		10,805		10,669		10,649	
				4,250		4,260		4,248		4,043	
Establishment—	8	8	Clerks (225)		12,25,378		12,24,025		12,35,839		11,72,159
	49	49	Do. 14 (200), 20 (150), 15 (125) ..	21,600				21,600			
	148	148	Do. (100), 35 (85), 2 (80), 67 (70), 43 (60)	92,100				92,100			
	1224	1230	Do. 59 (50), 124 (45), 18 (40), 104 (35), 86 (30), 157 (25), 235 (20), 453 (15)	1,26,060				1,26,060			
	1512	1514	Servants—	3,70,680				3,70,680			
			Gollahs 15 (10), 26 (8), 30 (7) .. Attenders (14), 2 (12), 42 (10), 199 (8), 160 (7) .. .. .. Muchees 21 (15), 21 (12), 56 (10). Duffadars 21 (14), 16 (10), (8) Peons 6 (11), 6 (10), 231 (8), 473 (7) .. .. .. Masalchis (7), 119 (6), (5) .. .. Lascars 3 (7) .. .. .. Gardener 1 (9) .. .. .. Sweepers 58 (6) .. .. .. Scavengers (7), 2 (5), (3½) .. .. Increase of pay to 1 Huzur and 1 Sub-divisional Sheristadar .. .. Local allowance for Wynaad * .. Temporary Establishment for Assistant Collectors, &c.	1,40,838		7,50,000		1,40,622		7,46,963	
				1,080				1,080			
				1,896				1,896			
				30,000		33,785		18,000		1,840	
				7,84,254		7,83,785		7,72,038		18,019	
			Deduct—Probable Savings ..	*4,254*				*4,038*			
				7,80,000		7,83,785		7,68,000		7,66,822	
			Deduct—One-fifth (except on Rs. 16,956 for Madras District) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page 76)	*1,52,609*		*1,53,731*				7,66,822	
				6,27,391		6,30,054		*1,50,845*		*1,50,815*	
			Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law—Criminal Courts" (page 77).	1,000		1,000		6,17,155		6,16,007	
					6,28,391		6,31,054	1,000	6,18,155	931	6,16,938

(*a*) 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.

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

* Head Assistant Collector's establishment, Nilgiris—Clerks 1 (35), 1 (15), 1 (10); Servants 2 (4), 2 (3½), 1 (3), 1 (2½). Deputy Collector's establishment, Wynaad—Clerks 1 (25), 1 (15), 2 (10); Servants 1 (4), 3 (3½), 1 (3).

EXPLANATORY REMARKS.

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

REVISED ESTIMATE—

	Rs.	
Actuals of the first four months ..	61,395	
Probable expenditure in August and September 1895.	26,568	at the percentage (17 $\frac{13}{17}$ of salary) worked out with reference to the actuals of the first three months.
Third quarter of 1895-96 ..	40,529	at the percentage (18 $\frac{12}{141}$ of salary) worked out with reference to the actuals of the first three months.
Fourth do. ..	43,096	at the percentage (19 $\frac{3}{15}$ of salary) worked out with reference to the actuals of the first three months.
	171,588	

The budget estimate has been fixed at Rs. 43,096 × 4 or 172,384, the percentage being 19 $\frac{3}{15}$ as in the last quarter of the current year (*vide* Accountant-General's circular, No. 2387, dated 6th September 1895.

Probable savings in the budget estimate under salaries.—A saving of Rs. 23,892 has resulted on an average during the last five years as under. *This figure* has been adopted :—

—	Pay as per scale.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1890-91	13,43,982	13,02,574	— 41,408
1891-92	13,61,382	13,45,193	— 16,189
1892-93	13,46,382	13,71,903	+ 25,521
1893-94	13,33,982	12,96,352	— 37,630
1894-95	13,45,382	12,95,627	— 49,755
		Average saving ..	23,892

Establishment—Servants.—The sanctioned scale has been increased by two hands in number and by Rs. 216 in cost.

Temporary establishments. For the alteration made here—*vide* Appendix F.

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*cont.*	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Tentage of officers *	35,000		35,000		35,000		33,801	
	Travelling allowance of officers	1,10,000		1,08,000		1,03,000		1,07,572	
	Do. do. of Establishment ..	1,48,000		1,48,000		1,48,000		1,47,096	
	Conveyance allowance †	1,200		1,200		..		918	
		2,94,200		2,92,200		2,86,000		2,89,387	
	Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page 76) after deducting 1,200 for Madras ..	*58,600*		*58,200*		*56,960*		*57,689*	
		2,35,600		2,34,000		2,29,040		2,31,698	
	Add—One-fifth travelling allowance of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (page 77)	1,560		1,560		1,560		1,636	
		2,37,160		2,35,560		2,30,600		2,33,334	
Supplies and Services—	Elephant charges	3,000		3,000		3,000		2,139	
	Cost of Europe stores	1,600		1,600		1,250		1,609	
	Telephone charges	..		..		..		43	
	Petty construction and repairs	60,000		62,000		65,000		58,927	
	Cost of land	..		..		..		7,416	
	Charges for remittance of treasure within the district	21,000		21,000		21,000		20,301	
	Law charges	5,300		5,300		5,300		4,726	
	Charges for the service of revenue processes ..	23,000		23,000		23,000		21,247	
	Fees for searches in Registration offices ..	6,000		6,000		6,000		5,402	
	Remuneration to copyists	1,07,000		1,07,000		1,00,000		1,06,743	
	Supplies from Public Works Workshops ..	5,000		5,000		5,000		4,236	
	Management of Konde Estate, South Canara ..	6,250		6,250		6,250		5,712	
	Acquisition of land for the Nilgiri Railway by Revenue Department	1,000		1,000		1,000		..	
	Management of other estates	..		..		..		..	
	Cost of stones for survey of non-Government villages commanded by Periyar project ..	6,271		9,000		6,241		16,047	
	Other miscellaneous charges	50		6,241		50		35	
	Stone quarry charges	2,45,471		2,56,441		2,43,050		2,54,583	
		2,500		2,900		2,200		2,909	
	Add—One-fifth of the charges of the Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (page 78)	..		..		779		..	
	Deduct—Probable savings	2,47,971		2,59,341		2,44,471		2,57,492	
Contingencies—	Purchase and repair of furniture	4,000		4,000		6,000		3,951	
	Rents, rates and taxes	20,000		20,000		19,000		19,770	
	Hot and cold weather charges	4,300		4,300		4,300		4,069	
	Other items	1,600		1,600		3,700		1,539	
		29,900		29,900		33,000		29,329	
	Charges for binding books	6,400		6,400		6,400		3,124	
	Purchase of furniture	24,000		24,000		24,000			
	Carriage of stationery and records	36,000		36,000		39,000		1,16,296	
	Peons' belts and badges	3,400		3,400		3,400			
	Other items	50,200		50,200		57,200			
		1,20,000		1,20,000		1,30,000		1,19,420	
	Deduct—One-fifth (except on Rs. 2,400 for Madras district) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page 76)	1,49,900		1,49,900		1,63,000		1,48,749	
		29,500		*29,380*		*32,120*		*30,365*	
	Add—One-fifth of the contingencies of the Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (page 78)	1,20,400		1,20,520		1,30,880		1,18,384	
		1,500		1,500		1,500		1,410	
	Telegram charges	1,21,900		1,22,020		1,32,380		1,19,794	
	Postage charges	15,000		15,000		15,090		15,402	
		1,97,000		1,97,000		1,87,000		1,96,637	
			3,33,900		3,34,020		*3,34,470		3,31,833
	TOTAL GENERAL ESTABLISHMENTS ..		26,72,800		26,84,000		26,63,535		26,11,756

* Collectors 21 (21), Assistant Collectors (11–3 and Magistrates 21 (50), Sub-Collectors 15 (35), Head Assistant Collectors 22 (35), and Deputy Collectors 53 (11–1–9). Assistant Collectors (11–3–9), but their number varies from year to year.

† Tahsildar, Madras (40), and Revenue Inspectors 3 (20).

Accounts. Average.	1892-93.	1893-94.	1894-95.	Explanatory Remarks.
Rs.	Rs.	Rs.	Rs.	
33,859	34,643	33,135	33,801	*Travelling allowance of officers.*—The Collectors' estimates have been adopted. For the current year, their figure agrees with the actuals of 1894-95. In the estimate for the next year, provision is made for the travelling allowance of the Special Deputy Collectors who have been appointed for the registration of janmam lands, &c.
1,06,499	1,08,958	1,02,969	1,07,572	
1,48,386	1,51,186	1,46,876	1,47,096	
799	..	680	918	*Conveyance allowance.*—This detailed head is separately exhibited as required in paragraph 75 of the instructions for the preparation of the budget estimates. The provision of Rs. 1,48,000 under "Travelling allowance of establishment" is, however, retained unaltered, as some increased allowance will be required for the clerks of the Special Deputy Collectors referred to above and of the Deputy Collectors to be appointed.
1,546	1,491	1,511	1,636	
2,117	2,170	2,043	2,139	*Supplies and services—Petty construction and repairs.*—In distributing the budget allotment for the current year, the Board reserved Rs. 2,625 for which no applications have yet been made. This amount will now be surrendered and the revised estimate fixed at Rs. 62,000 in round numbers. For 1896-97, Collectors require Rs. 56,840. Adding Rs. 3,160 as reserve, the budget estimate will be entered as Rs. 60,000.
1,595	1,790	1,387	1,609	
186	304	211	43	
58,152	58,260	57,270	58,927	
3,197	1,317	859	7,416	
23,322	26,911	22,753	20,301	
6,405	10,723	3,767	4,726	
22,400	23,719	22,234	21,247	
41,741	1,11,934	7,888	5,402	*Remuneration to copyists.*—The system of granting copies on copy-stamped papers has been in force for two complete years and the expenditure during the latter of the two years was Rs. 7,799 in excess of that of the other. Hence the actuals of 1894-95 are adopted.
91,651	67,466	98,944	1,06,743	
5,123	7,073	4,061	4,236	
6,203	20,052	6,694	5,712	
19,093		21,181	16,047	
44	52	44	35	
2,586	2,563	2,286	2,909	*Hill Tract Agency.*—The estimates are those framed by Collectors.
4,021	4,934	3,178	3,951	*Contingencies—Purchase and repair of furniture.*—The average expenditure during the last three years being only Rs. 4,021, a provision of Rs. 4,000 is sufficient.
19,264	18,694	19,327	19,770	*Rents, Rates and Taxes.*—The expenditure under this head has been gradually increasing, the highest figure being Rs. 19,770. Hence the estimates are fixed at Rs. 20,000.
4,195	4,001	4,515	4,069	
1,586	592	2,623	1,539	*Other items.*—These consist of—
3,435	4,032	3,149	3,124	
1,21,180	1,33,971	1,13,272	1,16,296	
17,385	22,388	14,367	15,402	
1,89,156	1,33,179	1,87,653	1,96,637	

	Budget.	Revised estimate.
	Rs.	Rs.
i. Repair of boats	1,000	1,000
ii. Examination of female gosha pensioners ..	100	100
iii. Purchase of periodicals, newspapers and railway guides	500	500
Total ..	1,600	1,600

Contingencies—Charges for binding books.—The estimates are based on the Collectors' figures. The actual expenditure shown by the Accountant-General relates only to the Collectors' offices and cannot therefore be taken as a guide.

Carriage of stationery and records.—The Board has adopted the Collectors' revised estimates and has entered the same amount for the budget estimate also.

Other items.—The Board considers that the total expenditure under "1-b—charges admissible without detailed audit" will not exceed the actuals of the past year and that a provision of Rs. 1,20,000 is therefore sufficient. The average expenditure during the last three years is not a safe guide, as the charges of 1892-93 were increased abnormally by the supply of chairs and tables for taluk clerks for the first time during that year. From this total the provision under the four detailed heads appearing over "other items" has been deducted and the remainder has been entered opposite to the last-mentioned head. This provision is less than the Collector's estimates by about Rs. 10,000. Details for the Rs. 50,200 will be furnished later on.

Postage charges.—The Board fixed the sanctioned estimate for the current year at Rs. 7,000 more than the average of the three years ending with 1893-94. But the expenditure has continued to increase the actuals of the past year being Rs. 1,96,637. The Board has therefore provided Rs. 1,97,000.

EXPENDITURE.

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

	Numbers. 1895-96.	Numbers. 1896-97.	SUB-DIVISIONAL ESTABLISHMENTS.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
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		5,77,451	
	4	4	Deputy Tahsildars (150)	7,200				7,200			
	1	1	Do. (125)	1,500				1,500			
	50	48	Do. (120)	69,120				72,000			
	105	106	Do. (100)	1,27,200				1,26,000			
			Local allowance for Wynaad for 2 Deputy Tahsildars	1,200				1,200		1,947	
				5,64,420		5,79,000		5,66,100		5,79,398	
			Deduct—One-fifth (except on Rs. 2,400 for Madras district) transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77) ..	1,12,404		1,15,320		1,12,740		1,15,879	
				4,52,016		4,63,680		4,53,360		4,63,519	
			Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77)	4,600		4,600		4,500		4,644	
			Add—One-fifth cost of Sub-Magistrates, Stationary, &c., transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77) ..	50,000		50,000		50,000		50,072	
Establishment—	159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	99,960	5,06,616		5,18,280		5,07,860		5,18,236
			Local allowance (Sheristadar, Wynaad, 30; Gudalur, 25)	660				1,00,080			
	1,958	1,956	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), (17), 1,500 (15), (12½), (12), 50 (10) ..	3,71,568				660			
			Local allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)	2,340				3,71,604		8,16,766	
	4,651	4,648	Revenue Inspectors					2,340 (a)			
			Local allowance							5,400	
			Servants—Dufterbunds (10), 15 (9), (8); Dufterbunds 301 (7); Duffadars (10), 156 (8), 2 (7); Peons (15), 2 (9), 15 (8), 27 (7), 3,648 (6), (3); Masalchi 4 (7), (6), 308 (5); Sweepers 157 (5); Gollahs (10), (7); Scavengers (6); (5), 2 (2½), (2)	3,37,908				3,37,980			
			Local allowance (4), 3 (3½), 28 (3), 4 (2½), 6 (2)	1,446				1,446			
	310	318	Tirvajasti Village establishment in Kistna—								
			Karnams 31 (10), 11 (8), 19 (6), 35 (5)	8,244				8,004			
			Monigars 28 (6), 28 (5), 27 (4) ..	4,992				4,848			
			Mohatads 43 (3)	1,548				1,476			
			Vettis 96 (3)	3,456				3,384			
				18,240							
			Deduct—Probable Savings	8,32,122				17,712			
				8,32,122		8,17,000		8,16,000		8,22,166	
			Deduct—One-fifth (except on Rs. 10,608 for Madras district) transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77) ..	1,64,303		1,61,278		1,61,100		1,61,855	
				6,67,819		6,55,722		6,54,900		6,60,311	
			Add—One-fifth of establishment of Hill Tract Magistrates (p. 77) ..	2,265		2,298		2,200		2,266	
Allowances—			Horse allowance to Tahsildars and Deputy Tahsildars 312 (15)	56,000	6,70,084	..	6,58,020	..	6,57,100	..	6,62,577
			Deduct—One-fifth transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts"	11,000		..		..		..	
			TOTAL SUB-DIVISIONAL ESTABLISHMENT ..		45,000	..		..		..	
					12,21,700		11,76,300		11,64,960		11,80,813

(a) Shown under Land Records and Agriculture—District Charges, page 38.

EXPLANATORY REMARKS.

Salaries.—Following the actuals of the past year, the revised estimate has been fixed at Rs. 5,79,000. The actuals of the first four months of the current year, Rs. 1,91,908, are in excess of the cost of the sanctioned scale by Rs. 3,768. During the remaining months of the year, the excess will be more than double this amount, owing to absence of Taluk officers on privilege leave which is generally taken at this period. The estimate agrees also with the average actuals of the past two years, after making allowance for decrease in the cost of the sanctioned scale.

Stationary Sub-Magistrates.—The monthly cost at the sanctioned scale as per Appendix C is Rs. 19,160. The annual cost is Rs. 2,29,920, of which one-fifth debitable to Land Revenue is Rs. 45,984. To this amount has to be added a fifth of the total allowances, supplies and services and contingencies, for which no particulars are available in this office. Following the actuals of the past year, the estimates will be fixed at Rs. 50,000.

Establishment.—The revised estimate is the average expenditure of the last two years and is also equal to thrice the actuals of the first four months of the current year.

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

—	Salaries. Scale.	Salaries. Actuals.	Salaries. Excess.	Establishment. Scale.	Establishment. Actuals.	Establishment. Saving.
	In thousands of rupees					
1892-93 ..	521	555	34	841	802	39
1893-94 ..	566	587	21	824	811	13
1894-95 ..	566	579	13	832	822	10
Average ..	..	..	+ 23	..	..	— 21
Net excess expenditure Rs. 2,000.						

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

EXPENDITURE.

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

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
			AMINDEVI COIR ESTABLISHMENT.								
Establishment—	1	1	Manager								
	2	2	Clerks (Rs. 15)	1,020				840			
	13	13	Servants—weigher (7); peons 10 (8), 2 (6)	360				306			
Allowance—			Travelling allowance	1,188				1,140			
Supplies and Services—			Coir charges	350	2,568	350	2,520		2,286		2,484
			TOTAL AMINDEVI COIR ESTABLISHMENT		2,918		2,870		2,286		2,484
					31,982		30,030	31,314	18,621		
			LOCAL AND SPECIAL FUND ESTABLISHMENTS IN COLLECTORS' OFFICES.		34,900		32,900		33,600		21,105
Establishment—	65	59	District Audit Clerks (75), 4 (70), 5 (65), 6 (60), 5 (55), 4 (30), 8 (25), 6 (20) and 20 (15)	24,660				25,152		27,787	
		7	Attenders (10), (8), 5 (7)	636				..			
		1	Peon (7)	84				..			
			Personal allowance 1 (5)	60				..			
			Contingencies	25,440							
	40	40	Special Fund Audit Clerks (35), 6 (30), 9 (25), 5 (20) and 19 (15) ..	2,560	28,000		28,000	2,848	28,000		
			Allowance to District Audit Clerk, Nilgiris, for doing Special Fund work	9,900				9,900			
	145		Special Fund Audit Clerks in Taluk offices, 145 (15)	..				120			
		20	Special Fund Audit Clerks in Deputy Tahsildar's offices (15), (12) and 18 (10)	26,100				..			
Contingencies—			Contingencies	2,484				..			
				38,484							
			Deduct—Amount chargeable to 20. Police—Cattle Pounds	1,696				..			
				40,180				10,020			
			Land Revenue share	5,180				980			
				35,000				11,000			
			TOTAL LOCAL AND SPECIAL FUND ESTABLISHMENTS ..		35,000	35,000	35,000	700			
					63,000		63,000	10,300	10,300	13,093	
			HOSPITAL CHARGES.						38,300		40,880
Establishment—	3	3	Apothecaries ..	5,100				4,500			
	7	7	Hospital Assistants	5,004				4,800			
			Travelling allowance of Hospital Assistants	1,020	6,300					6,497	
Contingencies—			Medical contingencies	276		1,190		1,190			
				11,400		610		210		1,233	
			Deduct—One-fifth transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (page 77) ..	2,280	8,100			10,700		648	
				9,120		1,620				8,378	
			Add—One-fifth salaries, &c., of Medical Subordinates of Hill Tract Agency transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (page 77).	680	6,480			2,140		1,676	
								8,560		6,702	
			Add—For rounding ..	..	720						
			TOTAL HOSPITAL CHARGES ..		9,800		7,200	640	9,200	823	7,525
								5			
								9,205			7,525

* G.O., No. 5076, Revenue Department, 7th August 1894.

EXPLANATORY REMARKS.

Amindivi Coir Establishment.—Owing to the prevalence of cholera during the past year, much coir was withheld. It is anticipated that this cause will not occur during the current year.

Special Fund Audit Clerks.—These clerks in taluk offices were paid till recently directly from Special Funds; but from October last under instructions from the Accountant-General their pay is debited to Land Revenue in the first instance, and is subsequently recovered from the Special funds. Provision is accordingly made in the estimates.

Amount debitable to 20. Police.—The pay of two taluk clerks (Nuzvid and Bhadrachalam) and of all the clerks in Deputy Tahsildar's offices is debited to "20. Police." Of the remainder (Rs. 40,180—2,844) 6·3 per cent. has been deducted, that figure representing the percentage of the receipts of the Cattle Pound fund in 1892-93 to the total receipts under that and the Village Service fund for the same year. The suspension of the village-cess in fasli 1303 unduly diminished the receipts of the latter fund during the official years 1893-94 and 1894-95 (*vide* Board's Proceedings, No. 117, dated 23rd April 1895).

	Rs.
Amount debitable wholly to 20. Police	2,844
Percentage of the balance	2,352
Total ..	5,196
Deduct for rounding ..	16
	5,180

Hospital charges.—The revised estimate is based on the actuals of the first four months of the year and the budget estimate is that fixed by the Surgeon-General with the Government of Madras. The variations between the estimates and actuals is due to different grades of medical subordinates being employed at different times.

EXPENDITURE.

Detailed Account No. 3B.—LAND REVENUE—Charges on account of Fishery Collections.

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.		Explanatory Remarks.
			Chank Fisheries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishments—	1	1	Clerk (14)	168								
	1	1	Peon (7)	84		..		..	372	..		
			Temporary Establishment for eight months :—									
			Canacapillai (10)									
			Peon (7)	192								
			Counter (7)			..		..		..		
					444		392					
Supplies and Services—	1	1	250,000 chanks	4,948		5,000		..		..		
	2	2	Divers and Thodais for preparing ropes and stones for 11 canoes at Rs. 6-8-0 each	72		72		..		..		
	3	3	Hire of 11 canoes for fishing chanks for 8 months at Rs. 5 each per mensem	440		440		..	5,528	..		
					5,460		5,512					
Contingencies—	4	4	Batta to establishment boat hire for taking water to island, cost of advertisements and charges for recounting	56		56						
	5	5	White-washing godown, &c. ..	40		40		..		..		
					96		96	..		..		
				..	6,000	..	6,000	..	5,900	..		3,990

Revenue Inspectors.—From the actuals of the first four months of the current year Rs. 94,506 it appears that either all the unpassed men have been got rid of, and the full pay allowed by the scale is disbursed or that some other charges have been included under this head by the Accountant-General. Hence the provision made last year is retained.

Detailed Account No. 3D.—LAND REVENUE—Land Records and Agriculture.

			District Charges.									
630	630		Revenue Inspectors (60), 4 (50), 257 (40), 362 (35), 3 (30), and 3 (25)	2,80,500				2,80,500		..		
			Local allowance (30), 2 (25), 2 (20), and (10)	1,560				1,566		..		
			Probable Savings	60		..		60		..		
					2,82,000	..	2,82,000		2,82,000	..		2,82,000

EXPENDITURE.

Detailed Account No. 18J.—GENERAL ADMINISTRATION—Board of Revenue, Financial Commissioner and Establishments.

	Numbers 1895-96.	Numbers 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
Salaries—	4	4	Commissioners of Land Revenue (3,750),[4] (3,500),[4] (3,000)[4] and (3,000)[4]	1,52,640		1,62,240		1,52,640		1,63,484	
			Deduct—Portion debitable to—								
			"3. Land Revenue—Survey and Settlement" (page 36)	*38,160*							
			"5. Salt" (page 41)	*38,160*		*40,560*		*38,160*		*40,871*	
						40,560		*38,160*		*40,871*	
	1	1	Secretary (1,500—60—1,800)[4]	76,320		81,120		76,320		81,742	
			Officers on special duty	18,720		21,920		18,030		17,338	
			Assistant Secretary	..		5,492		..		..	
			Local allowance to Assistant Secretary	3,000		..		..		..	
			Exchange compensation allowance.	2,400		..		..		..	
				13,856		14,824		13,865		12,997	
					1,14,296		1,23,356		,08,215		1,12,077
Establishment—	1	1	Under Commissioners of Land Revenue— First Assistant (500)	6,000							
	1	1	2nd do. (300)	3,600							
			Registrar (300)	..							
			Head Accountant (250)	..							
		5	Clerks (200), (175), (150) and 2 (125)	9,300							
		12	Clerks 3 (100), 3 (80), 3 (70), and 3 (60)	11,160							
		28	Clerks 3 (50), 6 (40), 5 (35), 5 (30), 3 (25), 2 (20), 2 (17½) and 2 (15)	10,740							
	97	3	Servants— Muchis (15), (12) and (10) ..			46,200					
		10	Attenders 2 (14), 2 (12), 2 (10) and 4 (8) ..								
		1	Jamadar (15)							50,110	
		1	Duffadar (12)								
		25	Peons 12 (8) and 13 (7)	4,512							
		1	Masalchi (6)								
		2	Sweepers 2 (5)								
		1	Toti (5)								
			Temporary establishment—								
	1	1	Clerk (300)								
	1	4	Clerks (70), (60) and 2 (55) ..	3,606							
	13	12	Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15) and 2 (10) ..	2,880		..		..		..	
	15	15	Attenders 15 (8)	3,720		..		..		..	
				1,440		..		..		..	
			Total Establishment			11,140		..		..	
					56,952		57,340		62,652		60,614
Allowances—			Travelling allowance and tentage of officers	1,500		1,500		1,500		1,430	
					1,500		1,500		1,500		1,430
Supplies and Services—			Telephone charges	203		203		300		203	
					203		203		300		203
Contingencies—			Service postage	3,300		3,300		3,300		3,285	
			Service telegrams	600		600		600		537	
			Hot and cold weather charges ..	500		500		500			
			Periodicals and newspapers ..	100		100		100			
			Purchase and repair of furniture ..	500		500		500			
			Other items	3,049		2,201		3,403		3,127	
					8,049		7,201		8,403		6,949
			TOTAL ..		1,81,000		1,89,600		1,81,070		1,81,273

Detailed Account No. 30B.—STATIONERY AND PRINTING—Stationery purchased in the Country.

			Land Revenue	6,000		6,000		6,000		5,643	

Explanatory Remarks.

Salaries.—The increase in the revised estimate as compared with the sanctioned estimate for the current year is due to the absence on privilege leave of the third (acting second) member of the Board and the Land Revenue Secretary, and to the entertainment of a special officer. The budget estimate provides for the appointment of an Assistant Secretary (*vide* Board's Proceedings, No. 332, dated 10th September 1895), and for the increment of Rs. 60 to the Secretary's pay accruing on 1st February 1896.

Establishment.—The revised estimate under permanent establishment has been arrived at by adding to the actuals of the first four months of the current year two-thirds of the annual cost of the sanctioned scale, leaving out of account the appointments of the Registrar and Head Accountant which are vacant. The budget estimate is based on the proposition statement submitted to Government in Board's Proceedings, No. 332, dated 10th September 1895. Under 'Temporary establishment,' the estimates have been framed with reference to the revision of establishment sanctioned on G.O., No. 427, dated 5th July 1895, and to the grant of increased pay to Mr. Doutre sanctioned in G.O., No. 523, dated 7th August 1895.

Accounts.

Average.	1892-93.	1893-94.	1894-95.
Rs.	Rs.	Rs.	Rs.
1,856	1,260	2,877	1,430
203	203	203	203
40	22	59	..
3,435	3,616	3,404	3,285
550	708	406	537
6,807	13,873	3,422	3,127

Other items.—Provision is made in the budget estimate for the renewal of liveries o the peons of this office. Details of the lump sum will be reported later on.

EXPENDITURE.

Detailed Account No. 30C.—STATIONERY AND PRINTING—Government Presses.

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
			COLLECTORATE PRESSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	128	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236				34,056			
	40	40	Apprentices (7)	3,360				3,360			
	45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748				5,748			
	44	44	Ballmen 20 (8), 22 (7), (6), (5)	3,900		48,700		3,900		47,455	
	10	10	Wheelers 4 (7), 2 (6), 4 (5)	720				720			
		1	Waterman	84				..		..	
			Temporary Establishment	732				600		468	
			Deduct—Probable Savings ..	48,780				48,384		47,923	
Supplies and Services—				..	48,780	..	48,700	*84*	48,300	..	47,923
Contingencies—			Cost of materials and stock	10,500		10,400		6,500		10,201	
			Rents, rates and taxes	125	10,500	150	10,400	125	6,500	50	10,201
			Other charges	6,895	7,020	6,850	7,000	5,775	5,900	7,137	7,185
			TOTAL COLLECTORATE PRESSES ..		66,300		66,100		60,700		65,309

Detailed Account No. 30D.—STATIONERY AND PRINTING—Printing at Private Presses.

(Charges of District Administration (Nilgiris)				2,500		2,500		2,500		2,384	
General Administration				200		200		200		77	
			TOTAL ..								

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Imperial.		Rs.	Rs.	Rs.	Rs.
Charges for remittance of Treasure	..	30,000	30,000	31,600	17,306
Charges on account of Pearl Fishery	32D	4,000	3,200	4,800	4,358
Total Imperial ..					
Provincial.					
Rewards for Destruction of Wild Animals	..	24,000	24,000	24,000	22,084
Charges on account of Pearl Fishery	32D	3,000	3,100	4,800	4,357
Total Provincial ..					
TOTAL ..					

Explanatory Remarks.

Cost of materials and stock.—During the past year, owing to the fall in exchange and the higher prices charged in consequence for Europe-made articles, the actual expenditure was Rs. 9,757 including Rs. 1,410, the charge incurred within that year, but paid for in the next; adopting this figure as the basis and adding Rs. 700 for numbering machines and Rs. 800 for a printing press for the Ganjám district, the estimates have been fixed in round figures at Rs. 10,400 and Rs. 10,500, respectively.

Contingencies—other items.—Details will be furnished later on.

Accounts.			
Average.	1892-93.	1893-94.	1894-95.
Rs.	Rs.	Rs.	Rs.
6,294	4,098	4,582	10,201
96	112	125	50
6,391	6,163	5,873	7,137

Charges for remittance of Treasure.—The usual provision has been made, though the expenditure during the past year fell very far short of it. The estimates have been entered in round figures at Rs. 30,000.

Detailed Account No. 32D.—MISCELLANEOUS—Charges on account of Pearl Fishery.

	Numbers. 1895-96.	Numbers. 1896-97.	Details.	Budget Estimate, 1896-97. Rs.	Rs.	Revised Estimate, 1895-96. Rs.	Rs.	Budget Estimate, 1895-96. Rs.	Rs.	Accounts, 1894-95. Rs.	Rs.
Salaries—	1	1	Superintendent (300)	3,600		3,600		3,600			
			Exchange compensation allowance ..	692		680		692		..	
Allowances—	1	1	Pay of the Port Clerk (20)	240	4,292	240	4,280	(a) 120	4,292	..	
			Travelling allowance	300		122		122		..	..
Supplies and Services—			Coals for the new steamer	1,500	540	1,000	362	1,000	242	..	
			Cost of examining Pearl Banks	600		600		600		..	..
Contingencies—			Service postage	15	2,100	15	1,600	..	1,600	..	
			Service telegrams	15		12		..		..	..
			Whitewashing office buildings and store rooms and repairs	28		20		..	3,466	..	
			Cloths for records, cost of books and furniture and repairs	10		11		..		..	
			TOTAL ..		68		58			..	..
					7,000		6,300		9,600		8,715
			IMPERIAL SHARE ..	4,000		3,200		4,800		4,358	
			PROVINCIAL SHARE ..	3,000		3,100		4,800		4,357	

(a) A moiety has hitherto been provided under Land Revenue Charges on account of Chank Fishery Collections, page.

Explanatory Remarks.

CURRENT No. 3233

Govt. of {1895} Madras.

REVENUE.

CHIEF SECRETARY GOVERNMENT OF MADRAS -6 DEC 1895

Issued

Recd. 6/12 Encl. —

G.O., No. 791, 4th December 1895.

DECEMBER.

Budget Estimate of Charges.

Passing orders on the — for all items under the control of the Board of Revenue (Land Revenue).

WITH ORDER

V.E / N P.S.

ORDER 4/6 December 95 No. 969

The estimates are accepted

Cmd
Imes
6/12/95

5JC 19/XI
Acct Genl. despd 6/12/95
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652 V.E

No. 969, Financial, 6th December 1895.

Correct + Shittie 88
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14/12/95

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., No. 791, Revenue, dated 4th December 1895.

Read—Proceedings of the Board of Revenue (Land Revenue), No. 355, dated 30th September 1895.

Abstract.—Submitting to Government the revised estimate of charges for the current year and the budget estimate for 1896–97 for all items under its control.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5171, dated 12th October 1895.

Abstract.—Submitting to Government certain corrections to be made in the Board's budget estimates of charges for 1896–97 in Board's Proceedings, No. 355, dated 30th September 1895.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5354, dated 23rd October 1895.

Abstract.—Submitting to Government certain corrections to be made in the Board's budget estimate of charges for 1896–97.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5640, dated 12th November 1895.

Abstract.—Requesting Government to make certain corrections in the budget estimate for charges for 1896–97.

Read—Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5727, dated 16th November 1895.

Abstract.—Reporting to Government why no certificate regarding the actuals of 1894–95 was appended to the budget estimates submitted with Board's Proceedings, Nos. 351 and 355 of 30th September 1895, as required in paragraph 10 of the instructions circulated with G.O., Mis. No. 3577, Revenue, dated 3rd September 1895.

Order—No. 791, Revenue, dated 4th December 1895.

Land Revenue No. 37.

The estimates submitted by the Board of Revenue (Land Revenue), with its Proceedings read above, are approved subject to the following remarks, and will be transferred to the Financial Department :—

(*a*) The details promised by the Board for "Other items" of contingencies under 3-A. General establishments, and 18-J. should be expedited.

(*b*) Details should also be furnished for "Other miscellaneous charges" under "3-A. General establishment—Supplies and Services."

(*c*) As a comparison of the figures entered under "Local and Special Fund Establishments" with those reported in the Board's budget under "Cattle pounds" (Board's Proceedings, No. 368, dated 9th October 1895) shows that the amount entered under the former head as debitable to 20-G. Police, Cattle pounds, requires revision, the Board will be requested to report the correct figure and the consequent alterations to be made in the other figures entered in the budget. The Accountant-General is requested to state why he transferred the charges on account of Special Fund clerks to 3. *Land Revenue* without reference to Government.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Land Revenue).
„ the Financial Department.
„ the Accountant-General.

Order—No. 969, Financial, dated 6th December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Accountant-General.
„ Revenue Department.
Editors' Table.

APPENDIX.

APPENDIX.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
DIVIDED HEAD, IMPERIAL SHARE.	Rs.	Rs.	Rs.	Rs.
Land Revenue	61,500	61,500	58,500	82,481
DIVIDED HEAD, PROVINCIAL SHARE.				
Land Revenue	20,500	20,500	19,500	27,493

3.—LAND REVENUE.*

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
		Rs.	Rs.	Rs.	Rs.
Charges of District Administration	3A	40,02,200	39,63,400	39,09,600	38,62,079
Charges on account of Fishery Collections	3B	6,000	6,000	5,900	3,990
TOTAL PROVINCIAL ..		40,08,200	39,69,400	39,15,500	38,66,069

* Excludes Survey, Settlement, Land Records and Agriculture and Inam Commissioner

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

Vide APPENDIX D, PAGE .

SUMMARY.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
	Rs. Rs.	Rs. Rs.	Rs. Rs.	Rs. Rs.
GENERAL ESTABLISHMENTS	26,72,800	26,84,000	26,63,535	26,11,756
SUB-DIVISIONAL ESTABLISHMENTS	12,21,700	11,76,300	11,64,960	11,80,813
AMINDIVI COIR ESTABLISHMENT	34,900	32,900	33,600	21,105
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	63,000	63,000	38,300	40,880
HOSPITAL CHARGES	9,800	7,200	9,205	7,525
TOTAL ..	40,02,200	39,63,400	39,09,600	38,62,079

Numbers. 1895–96.	Numbers. 1896–97.	DETAILS.				
		GENERAL ESTABLISHMENTS.				
Salaries—						
3	3	Collectors and Magistrates—Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4]	86,400			
16	16	1st Grade (2,333⅓)[4]	4,30,080		86,400	
1	1	2nd „ (1,800)[4]	20,736	5,65,000	4,30,080	5,26,172
1	1	Collector of Nilgiris (2,000)[4] (*b*)	23,040		20,736	
13	13	Sub-Collectors (1,166⅔)[4]	1,74,720		23,040	
2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4] ..	26,880		1,74,720	
18	18	Head Assistant Collectors (768⅓)[4]	1,59,322	3,71,000	26,880	1,87,797
2	2	Special Assistant Collectors (768⅓)[4]	17,702		1,59,322	
2	2	Senior Assistant Collectors (768⅓)[4]	17,702		17,702	
		Assistant Collectors (560)[4], (385)[4], (358)	75,000	66,000	17,702	1,79,014
					75,000	62,408

(*a*) Under the control of the Commissioners of Land Revenue.

(*b*) Also Persian and Hindustani Translator to Government.

EXPLANATORY REMARKS.

The actuals of 1894–95 were swollen by the refund of a portion of the water-cess imposed in the Kistna district, in consequence of the cancellation of the enhanced water-rate. As explained in the reports of previous years, excess collections are refunded only when applications are made otherwise the collections are taken to the credit of future kists (instalments) The Board has adopted the Collector's revised estimates, the total of which amounts to thrice the actuals of the first four months of the current year. The same figure is repeated for 1896–97.

The *revised* estimate 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 as shown below :—

	Actuals of four months.	Average expenditure during three years.	Two-thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,93,003	5,57,758	3,71,838	5,64,841	5,65,000
Sub and Head Assistant Collectors	1,21,124	3,75,225	2,50,150	3,71,274	3,71,000
Assistant and Temporary Deputy Collectors	21,298	67,196	44,798	66,096	66,000
Deputy Collectors	1,12,279	3,21,713	2,14,476	3,26,755	3,36,000
Add (i) for Additional Deputy Collector in Tanjore for 8 months (G.O., No. 593, dated 2nd September 1895) ..				2,000	
(ii) For two Probationary Deputy Collectors to be entertained in accordance with Notification, dated 11th March 1895, No. 15 at page 115 of Part I-B of the *Fort St. George Gazette* of 12th March 1895, assuming that they will be entertained from 1st November next				2,000	
(iii) Addition to be made to average expenditure owing to the gradual increase in the sanctioned scale up to present strength				4,800	

EXPENDITURE.

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

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
			GENERAL ESTABLISHMENTS—*cont.*								
Salaries—cont.			Deputy Collectors (*a*)—								
	1	1	1st Class (700)								
	4	4	2nd ,, (600)	8,400				8,400			
	11	11	3rd ,, (500)	28,800				28,800			
	22	22	4th ,, (400)	66,000				66,000			
	17	17	5th ,, (300)	1,05,600		3,36,000		1,05,600			
	17	20	6th ,, (250)	61,200				61,200		3,38,436	
			Local allowance to one at Wynaad ..	60,000				51,000			
			Exchange compensation allowance ..	1,800				1,800			
				1,72,384		1,72,000		1,70,962		1,800	
				15,35,766		15,10,000				1,50,006	
			Deduct—Probable Savings ..	*23,892*		..		15,25,344			
				15,11,874		15,10,000		*392*		14,45,633	
			Deduct—One-fifth (after deducting Rs. 4,800 for Madras District) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page 76)	*3,01,415*		*3,01,040*		15,24,952		..	
				12,10,459		12,08,960		*304,030*		14,45,633	
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9. Customs" (p. 46) (*b*) ..	10,669		10,805		12,20,922		*2,88,166*	
			Add—One-fifth salary of two Special Assistant Agents in the Hill Tracts transferred from "19A. Law and Justice — Courts of Law, Criminal Courts" (page 77)	4,250		4,260		10,669		11,57,467	
					12,25,378		12,24,025	4,248	12,35,839	4,043	
Establishment—	8	8	Clerks (225)	21,600				21,600			11,72,159
	49	49	Do. 14 (200), 20 (150), 15 (125) ..	92,100				92,100		10,649	
	148	148	Do. (100), 35 (85), 2 (80), 67 (70), 43 (60)	1,26,060				1,26,060			
	1224	1236	Do. 59 (50), 124 (45), 18 (40), 104 (35), 86 (30), 157 (25), 235 (20), 453 (15)	3,70,680				3,70,680		4,043	
	1512	1514	Servants—								
			Gollahs 15 (10), 26 (8), 30 (7) ..								
			Attenders (14), 2 (12), 42 (10), 199 (8), 160 (7)								
			Muchees 21 (15), 21 (12), 56 (10).								
			Duffadars 21 (14), 16 (10), (8) .								
			Peons 6 (11), 6 (10), 231 (8), 473 (7)	1,40,838							
			Masalchis (7), 119 (6), (5)			7,50,000				7,46,963	
			Lascars 3 (7)								
			Gardener 1 (9)					1,40,622			
			Sweepers 58 (6)								
			Scavengers (7), 2 (5), (3½)								
			Increase of pay to 1 Huzur and 1 Sub-divisional Sheristadar ..	1,080				1,080			
			Local allowance for Wynaad* ..	1,896				1,896			
			Temporary Establishment for Assistant Collectors, &c.	30,000							
				7,84,254		33,785					
			Deduct—Probable Savings ..	*4,254*				18,000		1,840	
				7,80,000		7,83,785		7,72,038		18,019	
			Deduct—One-fifth (except on Rs. 16,956 for Madras District) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page 76)	*1,52,609*		*1,53,731*		*4,038*		7,66,822	
				6,27,391		6,30,054		7,68,000		..	
			Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law—Criminal Courts" (page 77).	1,000		1,000		*1,50,845*		7,66,822	
								6,17,155		*1,50,815*	
										6,16,007	
					6,28,391		6,31,054	1,000	6,18,155	931	6,16,938

(*a*) 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.

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

* Head Assistant Collector's establishment, Nilgiris—Clerks 1 (35), 1 (15), 1 (10); Servants 2 (4), 2 (3½), 1 (3), 1 (2½). Deputy Collector's establishment, Wynaad—Clerks 1 (25), 1 (15), 2 (10); Servants 1 (4), 3 (3½), 1 (3).

EXPLANATORY REMARKS.

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

REVISED ESTIMATE—	Rs.	
Actuals of the first four months ..	61,395	
Probable expenditure in August and September 1895.	26,568	at the percentage (17 $\frac{13}{17}$ of salary) worked out with reference to the actuals of the first three months.
Third quarter of 1895-96 ..	40,529	at the percentage (18 $\frac{12}{141}$ of salary) worked out with reference to the actuals of the first three months.
Fourth do. ..	43,096	at the percentage (19 $\frac{3}{13}$ of salary) worked out with reference to the actuals of the first three months.
	171,588	

The budget estimate has been fixed at Rs. 43,096 × 4 or 172,384, the percentage being 19 $\frac{3}{13}$ as in the last quarter of the current year (*vide* Accountant-General's circular, No. 2387, dated 6th September 1895.

Probable savings in the budjet estimate under salaries.—A saving of Rs. 23,892 has resulted on an average during the last five years as under. *This figure* has been adopted :—

—	Pay as per scale.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1890-91	13,43,982	13,02,574	— 41,408
1891-92	13,61,382	13,45,193	— 16,189
1892-93	13,46,382	13,71,903	+ 25,521
1893-94	13,33,982	12,96,352	— 37,630
1894-95	13,45,382	12,95,627	— 49,755
		Average saving ..	23,892

Establishment—Servants.—The sanctioned scale has been increased by two hands in number and by Rs. 216 in cost.

EXPENDITURE.

Detailed Account No. 3A.—LAND REVENUE—Charges of District Administration—*cont.*

	GENERAL ESTABLISHMENTS—*cont.*	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Tentage of officers *	35,000		35,000		35,000		33,801	
	Travelling allowance of officers	1,10,000		1,08,000		1,03,000		1,07,572	
	Do. do. of Establishment ..	1,48,000		1,48,000		1,48,000		1,47,096	
	Conveyance allowance †	1,200		1,200		..		918	
		2,94,200		2,92,200		2,86,000		2,89,387	
	Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page 76) after deducting 1,200 for Madras ..	*58,600*		*58,200*		*56,960*		*57,689*	
		2,35,600		2,34,000		2,29,040		2,31,698	
	Add—One-fifth travelling allowance of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (page 77)	1,560		1,560		1,560		1,636	
		2,37,160		2,35,560		2,30,600		2,33,334	
Supplies and Services—	Elephant charges	3,000		3,000		3,000		2,139	
	Cost of Europe stores	1,600		1,600		1,250		1,609	
	Telephone charges	..		..		..		43	
	Petty construction and repairs	60,000		62,000		65,000		58,927	
	Cost of land	..		..		..		7,416	
	Charges for remittance of treasure within the district	21,000		21,000		21,000		20,301	
	Law charges	5,300		5,300		5,300		4,726	
	Charges for the service of revenue processes ..	23,000		23,000		23,000		21,247	
	Fees for searches in Registration offices ..	6,000		6,000		6,000		5,402	
	Remuneration to copyists	1,07,000		1,07,000		1,00,000		1,06,743	
	Supplies from Public Works Workshops ..	5,000		5,000		5,000		4,236	
	Management of Konde Estate, South Canara ..	6,250		6,250		6,250		5,712	
	Acquisition of land for the Nilgiri Railway by Revenue Department	1,000		1,000		1,000		..	
	Management of other estates	..		..		..		..	
	Cost of stones for survey of non-Government villages commanded by Periyar project ..	..		9,000		..		..	
	Other miscellaneous charges	6,271		6,241		..		..	
	Stone quarry charges	50		50		6,250		..	
		2,45,471		2,56,441		2,43,050		2,54,583	
	Add—One-fifth of the charges of the Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (page 78)	2,500		2,900		2,200		2,909	
	Deduct—Probable savings	..		..		779		..	
		2,47,971		2,59,341		2,44,471		2,57,492	
Contingencies—	Purchase and repair of furniture	4,000		4,000		6,000		3,951	
	Rents, rates and taxes	20,000		20,000		19,000		19,770	
	Hot and cold weather charges	4,300		4,300		4,300		4,069	
	Other items	1,600		1,600		3,700		1,539	
		29,900		29,900		33,000		29,329	
	Charges for binding books	6,400		6,400		6,400		3,124	
	Purchase of furniture	24,000		24,000		24,000			
	Carriage of stationery and records	36,000		36,000		39,000			
	Peons' belts and badges	3,400		3,400		3,400			
	Other items	50,200		50,200		57,200			
		1,20,000		1,20,000		1,30,000		1,16,296	
	Deduct—One-fifth (except on Rs. 2,400 for Madras district) transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (page 76)	1,49,900		1,49,900		1,63,000		1,19,420	
		29,500		*29,380*		*32,120*		*30,365*	
		1,20,400		1,20,520		1,30,880		1,18,384	
	Add—One-fifth of the contingencies of the Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (page 78)	1,500		1,500		1,500		1,410	
		1,21,900		1,22,020		1,32,380		1,19,794	
	Telegram charges	15,000		15,000		15,000		15,402	
	Postage charges	1,97,000		1,97,000		1,87,000		1,96,637	
			3,33,900		3,34,020		3,34,476		3,31,833
	TOTAL GENERAL ESTABLISHMENTS ..		26,72,800		26,84,000		26,63,535		26,11,756

* Collectors and Magistrates 21 (50), Sub-Collectors 15 (35), Head Assistant Collectors 22 (35), and Deputy Collectors 53 (11-1-9). Assistant Collectors (11-1-9), but their number varies from year to year.

† Tahsildar, Madras (40), and Revenue Inspectors 3 (20).

Accounts. Average.	1892-93.	1893-94.	1894-95.	Explanatory Remarks.
Rs.	Rs.	Rs.	Rs.	
33,859	34,643	33,135	33,801	*Travelling allowance of officers.*—The Collectors' estimates have been adopted. For the current year, their figure agrees with the actuals of 1894-95. In the estimate for the next year, provision is made for the travelling allowance of the Special Deputy Collectors who have been appointed for the registration of janmam lands, &c.
1,06,499	1,08,958	1,02,969	1,07,572	
1,48,386	1,51,186	1,46,876	1,47,096	*Conveyance allowance.*—This detailed head is separately exhibited as required in paragraph 75 of the instructions for the preparation of the budget estimates. The provision of Rs. 1,48,000 under "Travelling allowance of establishment" is, however, retained unaltered, as some increased allowance will be required for the clerks of the Special Deputy Collectors referred to above and of the Deputy Collectors to be appointed.
799	..	680	918	
1,546	1,491	1,511	1,636	*Supplies and services—Petty construction and repairs.*—In distributing the budget allotment for the current year, the Board reserved Rs. 2,625 for which no applications have yet been made. This amount will now be surrendered and the revised estimate fixed at Rs. 62,000 in round numbers. For 1896-97, Collectors require Rs. 56,840. Adding Rs. 3,160 as reserve, the budget estimate will be entered as Rs. 60,000.
2,117	2,170	2,043	2,139	
1,595	1,790	1,387	1,609	
186	304	211	43	
58,152	58,260	57,270	58,927	
3,197	1,317	859	7,416	
23,322	26,911	22,753	20,301	
6,405	10,723	3,767	4,726	
22,400	23,719	22,234	21,247	*Remuneration to copyists.*—The system of granting copies on copy-stamped papers has been in force for two complete years and the expenditure during the latter of the two years was Rs. 7,799 in excess of that of the other. Hence the actuals of 1894-95 are adopted.
41,741	1,11,934	7,888	5,402	
91,651	67,466	98,944	1,06,743	
5,123	7,073	4,061	4,236	
6,203	20,052	6,694	5,712	
19,093		21,181	16,047	
44	52	44	35	
2,586	2,563	2,286	2,909	*Hill Tract Agency.*—The estimates are those framed by Collectors.
4,021	4,934	3,178	3,951	*Contingencies—Purchase and repair of furniture.*—The average expenditure during the last three years being only Rs. 4,021, a provision of Rs. 4,000 is sufficient.
19,264	18,694	19,327	19,770	*Rents, Rates and Taxes.*—The expenditure under this head has been gradually increasing, the highest figure being Rs. 19,770. Hence the estimates are fixed at Rs. 20,000.
4,195	4,001	4,515	4,069	
1,586	592	2,628	1,539	*Other items.*—These consist of—
3,435	4,032	3,149	3,124	
1,21,180	1,33,971	1,13,272	1,16,296	
17,385	22,388	14,367	15,402	*Postage charges.*—The Board fixed the sanctioned estimate for the current year at Rs. 7,000 more than the average of the three years ending with 1893-94. But the expenditure has continued to increase the actuals of the past year being Rs. 1,96,637. The Board has therefore provided Rs. 1,97,000.
1,89,156	1,83,179	1,87,653	1,96,637	

	Budget.	Revised estimate.
	Rs.	Rs.
i. Repair of boats	1,000	1,000
ii. Examination of female gosha pensioners ..	100	100
iii. Purchase of periodicals, newspapers and railway guides	500	500
Total ..	1,600	1,600

Contingencies—Charges for binding books.—The estimates are based on the Collectors' figures. The actual expenditure shown by the Accountant-General relates only to the Collectors' offices and cannot therefore be taken as a guide.

Carriage of stationery and records.—The Board has adopted the Collectors' revised estimates and has entered the same amount for the budget estimate also.

Other items.—The Board considers that the total expenditure under "1-b—charges admissible without detailed audit" will not exceed the actuals of the past year and that a provision of Rs. 1,20,000 is therefore sufficient. The average expenditure during the last three years is not a safe guide, as the charges of 1892-93 were increased abnormally by the supply of chairs and tables for taluk clerks for the first time during that year. From this total the provision under the four detailed heads appearing over "other items" has been deducted and the remainder has been entered opposite to the last-mentioned head. This provision is less than the Collector's estimates by about Rs. 10,000. Details for the Rs. 50,200 will be furnished later on.

EXPENDITURE.

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

	Numbers. 1895-96.	Numbers. 1896-97.	SUB-DIVISIONAL ESTABLISHMENTS.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
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			
	4	4	Deputy Tahsildars (150)	7,200				7,200		5,77,451	
	1	1	Do. (125)	1,500				1,500			
	50	48	Do. (120)	69,120				69,120			
	105	106	Do. (100)	1,27,200				72,000			
			Local allowance for Wynaad for 2 Deputy Tahsildars	1,200				1,26,000			
				5,64,420		5,79,000		1,200		1,947	
			Deduct—One-fifth (except on Rs. 2,400 for Madras district) transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77) ..	1,12,404		1,15,320		5,66,100		5,79,398	
				4,52,016		4,63,680		*1,12,740*		1,15,879	
			Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77)	4,600		4,600		4,53,360		4,63,519	
			Add—One-fifth cost of Sub-Magistrates, Stationary, &c., transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77) ..	50,000				4,500		4,644	
					5,06,616	50,000	5,18,280	50,000	5,07,860	50,072	5,18,286
Establishment—	159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	99,960				1,00,080			
			Local allowance (Sheristadar, Wynaad, 30; Gudalur, 25)	660				660			
	1,958	1,956	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), (17), 1,500 (15), (12½), (12), 50 (10) ..	3,71,568				3,71,604		8,16,766	
			Local allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)	2,340				2,340			
			Revenue Inspectors					(a)		5,400	
			Local allowance								
	4,651	4,648	Servants—Dufterbunds (10), 15 (9), (8); Dufterbunds 301 (7); Duffadars (10), 156 (8), 2 (7); Peons (15), 2 (9), 15 (8), 27 (7), 3,648 (6), (3); Masalchi 4 (7), (6), 308 (5); Sweepers 157 (5); Gollahs (10), (7); Scavengers (6); (5), 2 (2½), (2)	3,37,908				3,37,980			
			Local allowance (4), 3 (3½), 28 (3), 4 (2½), 6 (2)	1,446				1,446			
	310	318	Tirvajasti Village establishment in Kistna—								
			Karnams 31 (10), 11 (8), 19 (6), 35 (5)	8,244				8,004			
			Monigars 28 (6), 28 (5), 27 (4) ..	4,992				4,848			
			Mohatads 43 (3)	1,548				1,476			
			Vettis 96 (3)	3,456				3,384			
				18,240				17,712			
			Deduct—Probable Savings	8,32,122				8,31,822			
				8,32,122		8,17,000		*15,822*		8,22,166	
			Deduct—One-fifth (except on Rs. 10,608 for Madras district) transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (p. 77) ..	1,64,303		1,61,278		8,16,000		1,61,855	
				6,67,819		6,55,722		*1,61,100*		6,60,311	
			Add—One-fifth of establishment of Hill Tract Magistrates (p. 77) ..	2,265		2,298		6,54,900		2,266	
					6,70,084		6,58,020	2,200	6,57,100		6,62,577
Allowances—			Horse allowance to Tahsildars and Deputy Tahsildars 312 (15)	56,000		..		..		..	
			Deduct—One-fifth transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts"	11,000		..		..		..	
			TOTAL SUB-DIVISIONAL ESTABLISHMENT ..		45,000		..	..	..	..	..
					12,21,700		11,76,300		11,64,960		11,80,813

(a) Shown under Land Records and Agriculture—District Charges, page 38.

EXPLANATORY REMARKS.

Salaries.—Following the actuals of the past year, the revised estimate has been fixed at Rs. 5,79,000. The actuals of the first four months of the current year, Rs. 1,91,908, are in excess of the cost of the sanctioned scale by Rs. 3,768. During the remaining months of the year, the excess will be more than double this amount, owing to absence of Taluk officers on privilege leave which is generally taken at this period. The estimate agrees also with the average actuals of the past two years, after making allowance for decrease in the cost of the sanctioned scale.

Stationary Sub-Magistrates.—The monthly cost at the sanctioned scale is Rs. 19,160. The annual cost is Rs. 2,29,920, of which one-fifth debitable to Land Revenue is Rs. 45,984. To this amount has to be added a fifth of the total allowances, supplies and services and contingencies, for which no particulars are available in this office. Following the actuals of the past year, the estimates will be fixed at Rs. 50,000.

Establishment.—The revised estimate is the average expenditure of the last two years and is also equal to thrice the actuals of the first four months of the current year.

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

—	Salaries. Scale.	Salaries. Actuals.	Salaries. Excess.	Establishment. Scale.	Establishment. Actuals.	Establishment. Saving.
	In thousands of rupees					
1892-93 ..	521	555	34	841	802	39
1893-94 ..	566	587	21	824	811	13
1894-95 ..	566	579	13	832	822	10
Average ..	..	..	+ 23	..	..	— 21

Net excess expenditure Rs. 2,000.

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

EXPENDITURE.

Detailed Account No. 3A.—LAND REVENUE—Charges of District Administration—*cont.*

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
			AMINDEVI COIR ESTABLISHMENT.								
Establishment—	1	1	Manager	1,020							
	2	2	Clerks (Rs. 15)	360				840			
	13	13	Servants—weigher (7); peons 10 (8), 2 (6)	1,188				306			
Allowance—			Travelling allowance	350	* 2,568	350	2,520	1,140			2,484
Supplies and Services—			Coir charges		350		350		2,286	18,621	
			TOTAL AMINDEVI COIR ESTABLISHMENT ..		31,982		30,030	31,314	31,314		18,621
					34,900		32,900		33,600		21,105
			LOCAL AND SPECIAL FUND ESTABLISHMENTS IN COLLECTORS' OFFICES.								
Establishment—	65	59	District Audit Clerks (75), 4 (70), 5 (65), 6 (60), 5 (55), 4 (30), 8 (25), 6 (20) and 20 (15)	24,660				25,152			
		7	Attenders (10), (8), 5 (7)	636				..			
		1	Peon (7)	81				..			
			Personal allowance 1 (5)	60				..		27,787	
			Contingencies	25,440				2,848			
	40	40	Special Fund Audit Clerks (35), 6 (30), 9 (25), 5 (20) and 19 (15) ..	2,560	28,000		28,000		28,000		
			Allowance to District Audit Clerk, Nilgiris, for doing Special Fund work	9,900				9,900			
		145	Special Fund Audit Clerks in Taluk offices, 145 (15)	..				120			
		20	Special Fund Audit Clerks in Deputy Tahsildar's offices (15), (12) and 18 (10)	26,100				..			
Contingencies—			Contingencies	2,484				..			
				38,484				10,020			
			Deduct—Amount chargeable to 20. Police—Cattle Pounds	1,696				980			
				40,180				11,000			
			Land Revenue share	5,180				700			
			TOTAL LOCAL AND SPECIAL FUND ESTABLISHMENTS ..	35,000	35,000	35,000	35,000	10,300	10,300	13,093	
					63,000		63,000		38,300		40,880
			HOSPITAL CHARGES.								
Establishment—	3	3	Apothecaries	5,100				4,500			
	7	7	Hospital Assistants	5,004				4,800			
			Travelling allowance of Hospital Assistants		6,300					6,497	
Contingencies—			Medical contingencies	1,020				1,190			
				276				210			
					1,190					1,233	
				11,400				10,700		648	
			Deduct—One-fifth transferred to "19-A. Law and Justice—Courts of Law, Criminal Courts" (page 77) ..	2,280						8,378	
				9,120	1,620			2,140			
			Add—One-fifth salaries, &c., of Medical Subordinates of Hill Tract Agency transferred from "19-A. Law and Justice—Courts of Law, Criminal Courts" (page 77).	680	6,480			8,560		1,676	
			Add—For rounding ..	..	720					6,702	
			TOTAL HOSPITAL CHARGES ..		9,800		7,200	640	9,200	823	7,525
									5		
									9,205		7,525

* G.O., No. 5076, Revenue Department, 7th August 1894.

Explanatory Remarks.

Amindivi Coir Establishment.—Owing to the prevalence of cholera during the past year, much coir was withheld. It is anticipated that this cause will not occur during the current year.

Special Fund Audit Clerks.—These clerks in taluk offices were paid till recently directly from Special Funds; but from October last under instructions from the Accountant-General their pay is debited to Land Revenue in the first instance, and is subsequently recovered from the Special funds. Provision is accordingly made in the estimates.

Amount debitable to 20. Police.—The pay of two taluk clerks (Nuzvid and Bhadrachalam) and of all the clerks in Deputy Tahsildar's offices is debited to "20. Police." Of the remainder (Rs. 40,180—2,844) 6·3 per cent. has been deducted, that figure representing the percentage of the receipts of the Cattle Pound fund in 1892–93 to the total receipts under that and the Village Service fund for the same year. The suspension of the village-cess in fasli 1303 unduly diminished the receipts of the latter fund during the official years 1893–94 and 1894–95 (*vide* Board's Proceedings, No. 117, dated 23rd April 1895).

	Rs.
Amount debitable wholly to 20. Police	2,844
Percentage of the balance	2,352
Total ..	5,196
Deduct for rounding ..	16
	5,180

Hospital charges.—The revised estimate is based on the actuals of the first four months of the year and the budget estimate is that fixed by the Surgeon-General with the Government of Madras. The variations between the estimates and actuals is due to different grades of medical subordinates being employed at different times.

EXPENDITURE.

Detailed Account No. 3B.—LAND REVENUE—Charges on account of Fishery Collections.

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.	Explanatory Remarks.
			Chank Fisheries.									
Establishments—	1	1	Clerk (14)	168								
	1	1	Peon (7)	84								
			Temporary Establishment for eight months :—			..		..	372	..		
			Canacapillai (10)									
			Peon (7)									
			Counter (7)	192								
						..		..		..		
Supplies and Services—	1	1	250,000 chanks	4,948	444	5,000	892	..		..	..	
	2	2	Divers and Thodais for preparing ropes and stones for 11 canoes at Rs. 6-8-0 each	72		72		..		..		
	3	3	Hire of 11 canoes for fishing chanks for 8 months at Rs. 5 each per mensem	440		440		..	5,528	..		
					5,460		5,512					
Contingencies—	4	4	Batta to establishment boat hire for taking water to island, cost of advertisements and charges for recounting	56		56		..		..		
	5	5	White-washing godown, &c. ..	40		40		..		..		
					96		96					
				..	6,000	..	6,000	..	5,900	..	3,996	

Detailed Account No. 3D.—LAND REVENUE—Land Records and Agriculture.

			District Charges.									
	630	630	Revenue Inspectors (60), 4 (50), 257 (40), 362 (35), 3 (30), and 3 (25)	2,80,500				2,80,500				— *Revenue Inspectors.*—From the actuals of the first four months of the current year Rs. 94,506 it appears that either all the unpassed men have been got rid of, and the full pay allowed by the scale is disbursed or that some other charges have been included under this head by the Accountant-General. Hence the provision made last year is retained.
			Local allowance (30), 2 (25), 2 (20), and (10)	1,560				1,560				
			Probable Savings	60				60				
					2,82,000	..				..		
							2,82,000		2,82,000	..		
										..	2,82,000	

EXPENDITURE.

Detailed Account No. 18J.—GENERAL ADMINISTRATION—Board of Revenue, Financial Commissioner and Establishments.

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
Salaries—	4	4	Commissioners of Land Revenue (3,750),[4] (3,500),[4] (3,000)[4] and (3,000)[4]	1,52,640		1,62,240		1,52,640		1,63,484	
			Deduct—Portion debitable to—								
			"3. Land Revenue—Survey and Settlement" (page 36)	*38,160*							
			"5. Salt" (page 41)	*38,160*		*40,560*		*38,160*			
						40,560		*38,160*			
				76,320		81,120		76,320		81,742	
	1	1	Secretary (1,500—60—1,800)[4] ..	18,720		21,920		18,030		17,338	
			Officers on special duty	..		5,492		..		..	
			Assistant Secretary	3,000		..		..		..	
			Local allowance to Assistant Secretary	2,400		14,824		..		..	
			Exchange compensation allowance.	13,856				13,865		12,997	
					1,14,296		1,28,356		1,08,215		1,12,077
			Under Commissioners of Land Revenue—								
Establishment—	1	1	First Assistant (500)	6,000							
	1	1	2nd do. (300)	3,600							
			Registrar (300)	..							
			Head Accountant (250)	..							
		5	Clerks (200), (175), (150) and 2 (125)	9,800							
		12	Clerks 3 (100), 3 (80), 3 (70), and 3 (60)	11,160							
		28	Clerks 3 (50), 6 (40), 5 (35), 5 (30), 3 (25), 2 (20), 2 (17½) and 2 (15)	10,740							
	97		Servants—			46,200				50,110	
		3	Muchis (15), (12) and (10) ..								
		10	Attenders 2 (14), 2 (12½), 2 (10) and 4 (8)								
		1	Jamadar (15)								
		1	Duffadar (12)	4,512							
		25	Peons 12 (8) and 13 (7)								
		1	Masalchi (6)								
		2	Sweepers 2 (5)								
		1	Toti (5)								
			Temporary establishment—								
	1	1	Clerk (300)	3,600							
	1	4	Clerks (70), (60) and 2 (55) ..	2,880							
	13	12	Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15) and 2 (10) ..	3,720							
	15	15	Attenders 15 (8)	1,440							
			Total Establishment		56,952	11,140	57,340		62,652		60,614
Allowances—			Travelling allowance and tentage of officers	1,500		1,500		1,500		1,430	
					1,500		1,500		1,500		1,430
Supplies and Services—			Telephone charges	203		203		300		203	
					203		203		300		203
Contingencies—			Service postage	3,300		3,300		3,300		3,285	
			Service telegrams	600		600		600		537	
			Hot and cold weather charges ..	500		500		500			
			Periodicals and newspapers ..	100		100		100			
			Purchase and repair of furniture .	500		500		500			
			Other items	3,049		2,201		3,403		3,127	
					8,049		7,201		8,403		6,949
			TOTAL ..		1,81,000		1,89,600		1,81,070		1,81,273

Detailed Account No. 30B.—STATIONERY AND PRINTING—Stationery purchased in the Country.

			Land Revenue	6,000		6,000		6,000		5,643	

Explanatory Remarks.

Salaries.—The increase in the revised estimate as compared with the sanctioned estimate for the current year is due to the absence on privilege leave of the third (acting second) member of the Board and the Land Revenue Secretary, and to the entertainment of a special officer. The budget estimate provides for the appointment of an Assistant Secretary (*vide* Board's Proceedings, No. 332, dated 10th September 1895), and for the increment of Rs. 60 to the Secretary's pay accruing on 1st February 1896.

Establishment.—The revised estimate under permanent establishment has been arrived at by adding to the actuals of the first four months of the current year two-thirds of the annual cost of the sanctioned scale, leaving out of account the appointments of the Registrar and Head Accountant which are vacant. The budget estimate is based on the proposition statement submitted to Government in Board's Proceedings, No. 332, dated 10th September 1895. Under 'Temporary establishment,' the estimates have been framed with reference to the revision of establishment sanctioned on G.O., No. 427, dated 5th July 1895, and to the grant of increased pay to Mr. Doutre sanctioned in G.O., No. 523, dated 7th August 1895.

	Accounts.			
Average.	1892-93.	1893-94.	1894-95.	
Rs.	Rs.	Rs.	Rs.	
1,856	1,260	2,877	1,430	
203	203	203	203	
40	22	59	..	
3,435	3,616	3,404	3,285	
550	708	406	537	
6,807	13,873	3,422	3,127	

Other items.—Provision is made in the budget estimate for the renewal of liveries of the peons of this office. Details of the lump sum will be reported later on.

EXPENDITURE.

Detailed Account No. 30C.—STATIONERY AND PRINTING—Government Presses.

	Numbers. 1895–96.	Numbers. 1896–97.		Budget Estimate, 1896–97.		Revised Estimate, 1895–96.		Budget Estimate, 1895–96.		Accounts, 1894–95.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			COLLECTORATE PRESSES.								
	128	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236				34,056			
	40	40	Apprentices (7)	3,360				3,360			
	45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748		48,700		5,748		47,455	
	44	44	Ballmen 20 (8), 22 (7), (6), (5)	3,900				3,900			
	10	10	Wheelers 4 (7), 2 (6), 4 (5)	720				720			
		1	Waterman	84				..		..	
			Temporary Establishment	732				600		468	
			Deduct—Probable Savings ..	48,780				48,384		47,923	
Supplies and Services—			Cost of materials and stock	..		..		84		..	
Contingencies—			Rents, rates and taxes	10,500	48,780	10,400	48,700	6,500	48,300	10,201	47,923
			Other charges	125	10,500	150	10,400	125	6,500	50	10,201
			TOTAL COLLECTORATE PRESSES ..	6,895	7,020	6,850	7,000	5,775	5,900	7,137	7,185
					66,300		66,100		60,700		65,309

Detailed Account No. 30D.—STATIONERY AND PRINTING—Printing at Private Presses.

			(Charges of District Administration (Nilgiris)	2,500		2,500		2,500		2,384	
			General Administration	200		200		200		77	
			TOTAL ..		2700		2700		2700		2461

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Charges for remittance of Treasure	..	30,000	30,000	31,600	17,306
Charges on account of Pearl Fishery	32D	4,000	3,200	4,800	4,358
TOTAL IMPERIAL ..		34,000	33,200	36,400	21,664
PROVINCIAL.					
Rewards for Destruction of Wild Animals	..	24,000	24,000	24,000	22,084
Charges on account of Pearl Fishery	32D	3,000	3,100	4,800	4,357
TOTAL PROVINCIAL ..		27,000	27,100	28,800	26,441
TOTAL ..		61,000	60,300	65,200	48,105

EXPLANATORY REMARKS.

Cost of materials and stock.—During the past year, owing to the fall in exchange and the higher prices charged in consequence for Europe-made articles, the actual expenditure was Rs. 9,757 including Rs. 1,410, the charge incurred within that year, but paid for in the next; adopting this figure as the basis and adding Rs. 700 for numbering machines and Rs. 800 for a printing press for the Ganjám district, the estimates have been fixed in round figures at Rs. 10,400 and Rs. 10,500, respectively.

Contingencies—other items.—Details will be furnished later on.

Accounts.			
Average.	1892–93.	1893–94.	1894–95.
Rs.	Rs.	Rs.	Rs.
6,294	4,098	4,582	10,201
96	112	125	50
6,391	6,163	5,873	7,137

Charges for remittance of Treasure.—The usual provision has been made, though the expenditure during the past year fell very far short of it. The estimates have been entered in round figures at Rs. 30,000.

Detailed Account No. 32D.—MISCELLANEOUS—Charges on account of Pearl Fishery.

	Numbers. 1895-96.	Numbers. 1896-97.	Details.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.	Explanatory Remarks.
Salaries—	1	1	Superintendent (300)	3,600		3,600		3,600				
			Exchange compensation allowance ..	692	4,292	680	4,280	692	4,292	..	..	
Allowances—	1	1	Pay of the Port Clerk (20)	240		240		(a) 120		..		
			Travelling allowance	300	540	122	362	122	242	..	..	
Supplies and Services—			Coals for the new steamer	1,500		1,000		1,000		..		
			Cost of examining Pearl Banks	600	2,100	600	1,600	600	1,600	..	..	
Contingencies—			Service postage	15		15		..		..		
			Service telegrams	15		12		..		..		
			Whitewashing office buildings and store rooms and repairs	28		20		..	3,466	..		
			Cloths for records, cost of books and furniture and repairs	10		11		..		..		
					68		58					
			TOTAL ..		7,000		6,300		9,600		8,715	
			IMPERIAL SHARE ..	4,000		3,200		4,800		4,358		
			PROVINCIAL SHARE ..	3,000		3,100		4,800		4,357		

(a) A moiety has hitherto been provided under Land Revenue Charges on account of Chank Fishery Collections, page.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., No. 969, 6th December 1895.

DECEMBER.

Budget Estimate.

Accepting the — of charges under 3. *Land Revenue* and all items under the control of the Board of Revenue (Land Revenue).

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