Date taken out.	For what purpose.	Initials of clerk taking the pap of atte	Date returned	Initials of
	...ment.			

Financial (1897) Department.

ORDINARY PRINTED.

G.O., No. 46-47

DATED 19. 1. 97

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(Bound)

[Despatch Abstract.]

Civil Budget Estimates. Reviewing the — ~~this Province~~ for 1897-8 and addressing ~~the~~ Govt of India ~~—~~ ~~the~~ in regard thereto.

Letter Abstract

— Forwarding, with remarks, ~~extract~~ ~~of~~ ~~proceedings~~ ~~enclosure~~ ~~in~~ ~~the~~ — of the (Presidency Madras) for 1897-8.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDIAN TELEGRAPHS. Monthly Number.

Office. Telephone From (Office)

Words.	Day.	Hour.	Minute.	Official Instructions.
	15	11	55	

To (Person) The Chief Secy.

From (Person) The Resident

The relations between our Native States & the Imperial Govt are in the charge of the Chief Secy to Govt & many questions matters which do not affect Offices should then be referred to the Chief Secy. Only in exceptional cases should the Resident address the Govt of India direct. Should however a difference of opinion arise between the Resident & the Chief Secy the former can if he thinks necessary give any explanation that may be necessary.

(Signed)

Resident

Sent to Hrs. Mts. by

Telegraph Master

54 Word Form.

addressing the Government of India in regard thereto.

INDIAN TELEGRAPHS. Monthly Number.

Code Class.

TO (Office) Telephone

From (Office)

Words.	Day.	Hour.	Minute.	Official Instructions.
	15	13	37	

TO (Person) Chief Secretary

From (Person) Accts Genl

The Board of Revenue informed me that reduction of Rs on account of travelling allowance under Charges of District Administration subordinate to 3 Land Revenue was not feasible as no provision had been made on this account and asked me to restore Rs to that estimate pending the sanction of Rs2 restored the original provision by adding 13 Land Revenue and ⅓ of Rs or 3 to Land Justice and Courts of Law -

Sent to Hrs. Mts. by

Received from Hrs. Mts. by Telegraph

Civil Budget Estimates.

Reviewing the — for 1897-98 and addressing the Government of India in regard thereto.

Government {1897} of Madras.

FINANCIAL

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 46, 19th January 1897.

JANUARY.

Civil Budget Estimates.

Reviewing the — for 1897-98 and addressing the Government of India in regard thereto.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 15th January 1897, No. 121.

I have the honour to forward the Civil budget estimate of this Presidency for 1897–98 and to observe that, according to the present figures, the Provincial balance, which stood at Rs. 43,01,000 on the 31st March last, will be reduced to Rs. 23,25,000 at the close of the current year and to Rs. 3,92,000 at the end of 1897–98. As this balance is considerably below the prescribed minimum of Rs. 20,00,000, I presume that the previous sanction of the Government of India has been obtained to its reduction. If not, I respectfully request that sanction be applied for as soon as possible.

2. The following alterations have been made in the estimates passed by Government:—

3. Land Revenue.—The provision of Rs. 16,000 for the travelling allowance of establishment has been restored, the estimates under "3. Land Revenue" and "19-A. Law and Justice—Courts of Law" have been raised by Rs. 13,000 and Rs. 3,000, respectively. It was found that the previous elision of this figure was incorrect.

5. Salt.—The estimates for Orissa have been retained pending the decision of the Government of India to the transfer of the Orissa Salt department to Bengal. But the charges for "*Salt purchase and freight*" have been treated as wholly *Imperial* and shown wholly under this head.

19. A. Law and Justice—Courts of Law.—The provision, aggregating Rs. 7,000 for diet and road money to accused persons under *Criminal Courts*, was omitted as the necessary provision was made under "*Charges for Police Custody—Jails.*"

21. Marine.—As the orders of the Government of India have not been received, I have kept the estimates for the "Pearl fishery vessels" under this head.

29. Superannuation Allowances and Pensions.—As the charges for "*Imperial Marine Department Pensions*" will be provincialised from 1st April 1897, I have raised the Provincial figure by Rs. 2,000.

Order—No. 46, Financial, dated 19th January 1897.

An analysis of the civil estimates for 1897–98 shows the following results:—

Revised Estimates, 1896–97.

2. The current year opened with a Provincial balance of 43·01 lakhs—the highest on record since 1891–92. The receipts are estimated by the Accountant-General at 321·30, or 6·37 less than in the sanctioned budget, notwithstanding anticipated increases under several heads, *e.g.*, V. Excise (·93) and IX. Forest (1·17). The falling off occurs mainly under Land Revenue collections (8·00).

3. The charges are placed at 341·06, or 1·87 less than the sanctioned estimate.

4. There are marked differences in some cases between the revised estimates as framed by the Accountant-General and those framed by heads of departments. These differences are explained by the Accountant-General as being due to the fact that his estimates are based on the later actuals of eight months. The attention of heads of departments is specially drawn to the alterations in view to the necessary surrenders being made or applications for additional allotments being submitted with reference to paragraph 14 of G.O., No. 139, Financial, dated 3rd March 1896, and paragraph 4 of G.O., No. 777, dated 14th November 1896. The Honourable the Judges of the High Court and the heads of departments concerned will be requested to report, at a very early date, as regards the undermentioned amounts shown against the heads under their control:—

Heads.	Budget, 1896–97.	Revised estimate, departmental.	Accountant-General's revised estimate.
	Lakhs.	Lakhs.	Lakhs.
Receipts.			
III.—Salt	1·71	1·12	1·24
XVII.—Police (Proper)	1·03	·91	1·04
XX.—Medical	1·22	1·21	1·28
XXI.—Scientific, &c., Departments—Cinchona Plantations	1·00	1·00	1·10
Expenditure.			
3. Land Revenue—			
Charges of District Administration (*Contingencies*)	3·34	3·92	3·32
Revenue Surveys—Professional Survey Parties	3·99	3·90	3·66
Revenue Settlement—Settlement Parties	2·66	2·37	2·18
5. Salt	7·09	6·62	6 36
7. Excise	1·94	1·87	1·81
11. Forest—Conservancy and Works	4·46	4·45	3·75
19-A. Law and Justice—Courts of Law	47·05	46·33	45·92
19-B. Law and Justice—Jails	10·51	10·90	10·24
20. Police—Pounds	2·81	2·84	2·56
22. Education	17·41	16·61	16·49
24. Medical—			
Medical Establishment	5·20	5·44	5·34

Budget Estimates for 1897–98.

5. The opening balance on the 1st April 1897 is estimated at 23·25 lakhs. The receipts, excluding the adjusting contribution from Imperial revenues, are estimated at 302·94, against 296·11 in the original estimates of the current year, the increase occurring chiefly under *V. Excise* (2·13) and *IX. Forest* (1·79). Excluding the provision of 2·00 for Famine relief and omitting "Salt purchase and freight" and "Orissa Salt charges" from the Provincial section of the estimate, the expenditure is placed at 327·96 lakhs, against the sanctioned grant for the current year of 340·93. The difference is accounted for by the reductions of 8·15 and 9·05 in the assignments under *43. Minor Works and Navigation* and *45. Civil Works*, respectively, which have been necessitated by the curtailment proposed by the Government of India in the adjusting contribution from Imperial revenues from 32·54 in the present quinquennium to 8·43 in the next contract period.

6. The transactions of 1897–98 are expected, under the above conditions, to result in a deficit of 19·33 lakhs, the closing balance being brought down to 3·92 lakhs. The Accountant-General has drawn attention to this low figure and has requested that the sanction of the Government of India should be sought immediately, if it has not already been obtained, to the reduction below the prescribed minimum of 20 lakhs. The Government does not consider this course necessary for the reason that its estimate of the adjusting assignment from Imperial revenues, as indicated in its letter to the Government of India, No. 905, Financial, dated 29th December 1896, is 28·60 lakhs. Were this figure adopted in the present estimates, the closing balance of 1897–98 would stand at 24·09 lakhs.

7. It is observed that the total estimate for 1897–98 under *I. Land Revenue* (545·04) includes collections postponed from the current year to the extent of 18·32 and that the outstanding balance on 1st April 1897 has been computed at 36·36 lakhs against 21·45 on the same day in the previous year.

8. The grants under *15. Post Office* and *22. Education* are subject to the condition that the Government of India admits the contract assignments which have been proposed by His Excellency the Governor in Council under those heads.

9. The lump provision of ·66 for the reorganization of the Department of Land Records will be retained subject to the final orders of the Government of India on the proposed scheme.

10. The following letter will be despatched to the Government of India:—

[Here enter letter, No. 47, Financial, dated 19th January 1897.]

(True Extract.)

Chief Secretary.

To the Educational Department.
„ the Revenue Department.
„ the Local and Municipal Department.
„ the Marine Department.
„ the Public Works Department.
„ the Honourable the Chief Justice (with C.L.).
„ the Accountant-General.
„ all heads of departments under the Chief Secretary.
Editors' Table.

APPENDIX.

Heads of Revenue.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
Principal Heads of Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I.—Land Revenue—				
Collections	136·26	126·50	134·50	133·16
Adjustments	8·01	31·57	31·56	35·30
III.—Salt	1·27	1·24	1·71	1·61
IV.—Stamps	59·64	59·62	59·85	59·76
V.—Excise	38·25	37·05	36·12	35·96
VII.—Customs	·73	·70	·76	·83
VIII.—Assessed Taxes	11·75	11·75	11·45	11·43
IX.—Forest	11·87	11·25	10·08	10·55
X.—Registration	6·30	5·95	6·20	6·11
Total ..	274·08	285·63	292·23	294·71
XII.—Interest	1·80	1·69	1·48	1·57
Post Office, Telegraph, and Mint.				
XIII.—Post Office	..	..	..	..
Receipts by Civil Departments.				
XVI.—Law and Justice—				
A.—Courts of Law	7·62	6·73	7·70	7·42
B.—Jails	4·81	4·58	4·26	4·84
XVII.—Police—				
Police	·86	1·04	1·03	1·20
Pounds	3·55	3·46	3·54	3·60
XVIII.—Marine	·01	..	..	1·13
XIX.—Education	2·03	2·05	1·93	1·95
XX.—Medical	1·31	1·28	1·22	1·33
XXI.—Scientific and other Minor Departments.	2·20	2·25	2·13	2·17
Total ..	22·39	21·39	21·81	23·64
Miscellaneous.				
XXII.—Receipts in aid of Superannuation ..	·55	·51	·47	·46
XXIII.—Stationery and Printing	1·51	1·32	1·38	1·33
XXV.—Miscellaneous	1·71	1·68	1·54	1·75
Total ..	3·77	3·51	3·39	3·54
Railways.				
XXVI.—State Railways (Gross Traffic Receipts).	2·70	2·70	2·71	2·47
Irrigation.				
XXX.—Minor Works and Navigation—				
Civil Officers	·12	·12	·16	·11
Public Works Department	1·60	1·60	1·70	1·56
Total ..	1·72	1·72	1·86	1·67
Buildings and Roads.				
XXXII.—Civil Works—				
Civil Officers	·09	·09	·08	·26
Public Works Department	1·67	1·67	1·25	1·70
Total ..	1·76	1·76	1·33	1·96
Contributions from Local Funds.				
Ordinary	2·73	2·43	2·26	2·40
Máyavaram-Muttupet Railway	..	·47	·60	·63
Total ..	2·73	2·90	2·86	3·03
Total Revenue and Receipts ..	310·95	321·30	327·67	332·59
Opening Balance ..	23·25	43·01	41·88	38·60
Grand Total ..	334·20	364·31	369·55	371·19

Heads of Expenditure.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
Direct Demands on the Revenue.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1.—Refunds and Drawbacks	1·18	1·34	1·22	1·16
Charges in respect of Collections.				
3.—Land Revenue	52·98	51·61	53·03	52·00
5.—Salt	6·06	6·36	7·09	6·19
6.—Stamps	2·61	2·67	2·63	2·67
7.—Excise	1·67	1·81	1·94	1·75
9.—Customs	2·46	2·39	2·39	2·32
10.—Assessed Taxes	·13	·13	·13	·12
11.—Forest	9·13	7·64	8·35	7·23
12.—Registration	4·42	4·13	4·30	4·08
Total ..	80·64	78·08	81·08	77·52
Interest.				
13.—Interest on ordinary debt	1·96	1·69	1·72	1·59
Post Office, Telegraph, and Mint.				
15.—Post Office	1·07	1·02	1·07	·88
Salaries and Expenses of Civil Departments.				
18.—General Administration	10·18	9·88	9·73	10·27
19.—Law and Justice—				
A.—Courts of Law	47·06	45·92	47·05	46·70
B.—Jails	11·19	10·24	10·51	10·35
20.—Police—				
Police	43·20	43·99	43·01	43·20
Pounds	2·84	2·56	2·81	2·64
21.—Marine	·19	1·19	·40	·15
22.—Education	17·57	16·49	17·41	16·71
24.—Medical	12·96	12·96	13·07	13·00
25.—Political	·83	·86	·84	·83
26.—Scientific and other Minor Departments ..	4·51	4·10	4·39	4·05
Total ..	150·53	148·19	149·22	147·90
Miscellaneous Civil Charges.				
29.—Superannuation Allowances and Pensions ..	16·32	15·59	15·60	14·85
30.—Stationery and Printing	9·32	9·00	8·39	9·48
32.—Miscellaneous	1·56	1·50	1·52	1·44
Total ..	27·20	26·09	25·51	25·77
Famine Relief and Insurance.				
33.—Famine Relief	2·00	2·15	..	·02
Construction of Railways.				
37.—Construction of Railways, &c.	..	·40	·40	·53
Railway Revenue Accounts.				
38.—State Railway—Working Expenses	1·77	1·63	1·68	1·53
41.—Miscellaneous Railways	..	..	..	..
Total ..	1·77	1·63	1·68	1·53
Irrigation.				
43.—Minor Works and Navigation—				
Civil Officers	4·50	4·20	4·20	3·72
Public Works Department	30·50	38·02	38·95	31·83
Total ..	35·00	42·22	43·15	35·55
Buildings and Roads.				
45.—Civil Works—				
Civil—Agency Works	·92	·95	1·11	
Civil—Municipal Works	3·00	5·89	5·85	8·56
Miscellaneous Public Improvements ..	·09	·41	·09	
Mount Capper Jail and other jail buildings.	1·08	1·00	1·00	
Public Works Department	21·91	27·76	28·00	25·31
Total ..	27·00	36·01	36·05	33·87
Contribution to Local Funds.				
Ordinary	2·65	3·05	2·55	2·55
Máyavaram-Muttupet Railway	·46	·53	·50	·47
Total ..	3·11	3·58	3·05	3·02
Total Expenditure ..	330·28	341·06	342·93	328·18
Closing Balance ..	3·92	23·25	26·62	43·01
Grand Total ..	334·20	364·31	369·55	371·19
Surplus ..	..	..	..	4·41
Deficit ..	19·33	— 19·76	— 15·26	..

Nil. D. — error (typographical) error in

Government {1897} of Madras.

FINANCIAL.

Read. / *Regd.* } 1897. *Enclosures* / *Spare copies*

Letter, No. 47, 19th January 1897.

JANUARY.

Civil Budget Estimates.

Forwarding, with remarks, the — of the Madras Presidency for 1897–98.

FINANCIAL DEPARTMENT.

Letter—from

The CHIEF SECRETARY to the GOVERNMENT of FORT ST. GEORGE,

To

The SECRETARY to the GOVERNMENT of INDIA, Finance and Commerce Department.

Sir,

I am directed to forward the Civil budget estimates of this Presidency for 1897–98, together with a copy of the proceedings of this Government, of this day, No. 46, briefly reviewing the same.

2. The estimates have been worked out on the basis of the adjusting contribution of 8·43, proposed in your letter, No. 4420-A, dated 15th October 1896, and the closing balance of 1897–98 has been placed at 3·92 lakhs. His Excellency the Governor in Council, whilst regretting the necessity for adopting this course, has, I am to state, found it impossible, with the adjusting contribution proposed by the Government of India for the next contract, to frame estimates which would preserve the prescribed minimum balance of 20 lakhs. The grants under *43. Minor Works and Navigation* and *45. Civil Works* have been restricted to the amounts (35 and 27 lakhs respectively) specified in this Government's letter, No. 905 Financial, dated 29th December 1895, as the minimum assignments considered necessary for the next contract period. The requirements of the Public Works Department in 1897–98 under the former head were estimated at 35·35 lakhs and under the latter at 28·70 lakhs; it has been necessary, however, to reduce these amounts to 30·50 and 21·91 lakhs, respectively.

3. I am directed to request that the attention of the Government of India may be drawn to the following points in connection with the settlement of the terms of the approaching Provincial Contract:—

(i) The estimate for 1897–98 under *I. Land Revenue* includes collections postponed from the current year to the extent of 18·32 lakhs; and the Accountant-General's explanation that the estimate is based on the *normal demand* is therefore misleading.

(ii) *IX.* and *11. Forest.*—The figures under these heads compare as follows:—

Provincial share.	Budget, 1896-97.	Departmental revised estimate.	Accountant-General's revised 1896–97.	Contract figures.		Budget, 1897–98.
				Government of India.	Government of Madras.	
Receipts	10·08	11·71	11·25	10·25	10·25	11·87
Expenditure	8·35	8·33	7·64	7·75	7·75	9·13
Surplus ..	1·73	3·38	3·61	2·50	2·50	2·74

The Accountant-General's revised estimate of expenditure appears to have been placed too low. The average surplus during the past four years has amounted to 2·52 lakhs as shown in the margin, and, if the figure of receipts is raised for the purposes of the contract, that under charges should be altered correspondingly.

1892–93	1·27
1893–94	2·95
1894–95	2·54
1895–96	3·32
Average ..	2·52

(iii) *XVI-A—Law and Justice—Courts of Law.*—The receipts from magisterial fines fluctuate considerably and if the Accountant-General's anticipations are justified by the actuals of later months, both the budget estimate (7·62) for 1897–98 and the contract figure (7·40) proposed in paragraph 36 of Appendix B to this Government's letter, No. 905 Financial, dated 29th December 1896, should be reduced to about 7 lakhs.

(iv) *3. Land Revenue.*—The budget estimate for 1897–98 includes a provision of ·66 on account of the reorganization of the Department of Land Records. This amount has been entered pending the final disposal of the question by the Government of India, but it is not included in the figure 49·14 in column 4 of the expenditure statement in Appendix C to my letter, No. 905 Financial, of the 29th December last.

(v) *5. Salt and 7. Excise.*—The figures as given in the estimates include Orissa charges under Provincial, but exclude "Salt purchase and freight".

(vi) The Accountant-General's revised estimates of expenditure under several heads are placed at much lower figures than in the departmental estimates approved by Government and cannot, therefore, be accepted as representing the normal standard of expenditure during the ensuing contract period.

e.g., 18. General Administration, 19-A. Law and Justice, 20. Police—Pounds, 24. Medical, 26. Scientific and other Minor Departments, 30. Stationery and Printing.

4. In conclusion I am to draw attention to the fact that, even after assuming that the Provincial share of the collections under *I. Land Revenue* in 1897–98 will exceed the normal standard by 5·76 lakhs and after providing the minimum grants only under *43. Minor Works* and *45. Civil Works*, nearly the whole of the estimated opening balance of 1897–98 will be absorbed unless the adjusting assignment proposed by the Government of India is raised as suggested in this Government's letter of the 29th December last.

I have the honour to be,

Sir,

Your most obedient servant,

J. F. PRICE,
Chief Secretary.

Fort St. George,
19*th January* 1897.

Exd. A. Raitt.

Fd. 4th E SA

Fin'l Department.

C. No.

TELEPHONE MESSAGE

From

The Chief Secretary,

CHIEF SECRETARIAT,

To

The Accountant General

V.E

Dated 14 January 1897.

From H m's personal orders
on 13.1.97
Aud
14.1.97

With reference
~~the~~ abstract of ~~the~~ budge
estimates received yeste
please let me have as
early as possible explo
of ~~the~~ variations betwee
your revised estimates a
~~the~~ departmental ~~figures~~ revised
~~the~~ following heads :-

Receipts

III Salt, ~~XVI~~ A Law
Courts of Law

GOVERNMENT PRESS, MADRAS. 50—14-1-97.

(Proper) & Bounds,
cation, 26 Scientific &c
30 Stationery & Printing,
ial Works, Miscellaneous
Improvements and
t Lapper Jail ~~&c~~.

Civil
Vol 6, 97
14.1.97

14/1/97

G
118

Nb. There are some typographical errors in
the vol. all of which will be readily
corrected in the Copper Despatched to
India
Civil

GOVERNMENT OF MADRAS.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1897-98.

GOVERNMENT PRESS, MADRAS. 50—14-1-97.

GOVERNMENT OF MADRAS.

CIVIL BUDGET ESTIMATE FOR THE YEAR 1897-98.

GENERAL ABSTRACT OF REVENUE AND RECEIPTS.

REVENUE & RECEIPTS.	Reference to Detailed Estimate.	Budget, 1897-98.				Revised, 1896-97.				Accounts, 8 months, 1896-97.	No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
CIVIL HEADS.	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Land Revenue	6	3,28,64,000	1,42,77,000	24,72,000	4,96,13,000	2,82,57,000	1,57,51,000	24,77,000	4,64,85,000	1,47,32,157	1
III.—Salt . .	7	1,83,77,000	1,27,000	...	1,85,04,000	1,78,12,000	1,24,000	...	1,79,36,000	1,16,20,343	2
IV.—Stamps . .	8	19,88,000	59,64,000	...	79,52,000	19,88,000	59,62,000	...	79,50,000	52,65,861	3
V.—Excise . .	9	1,14,75,000	38,25,000	...	1,53,00,000	1,11,17,000	37,05,000	...	1,48,22,000	94,01,087	4
VI.—Provincial Rates . .	10	...	...	78,33,000	78,33,000	...	...	77,77,000	77,77,000	23,38,458	5
VII.—Customs . .	11	32,63,000	73,000	...	33,36,000	35,79,000	70,000	...	36,49,000	24,83,381	6
VIII.—Assessed Taxes	12	11,75,000	11,75,000	...	23,50,000	11,75,000	11,75,000	...	23,50,000	13,40,575	7
IX.—Forest . .	*ib*	11,86,000	11,87,000	...	23,73,000	11,25,000	11,25,000	...	22,50,000	14,48,903	8
X.—Registration .	13	6,30,000	6,30,000	...	12,60,000	5,95,000	5,95,000	...	11,90,000	8,33,219	9
XI.—Tributes from Native States	*ib*	45,11,000	...	...	45,11,000	45,11,000	...	...	45,11,000	6,31,751	10
XII.—Interest .	14	3,02,000	1,80,000	42,000	5,24,000	2,89,000	1,69,000	43,000	5,01,000	3,82,667	11
XVIA.—Law and Justice—Courts of Law .	16	...	7,62,000	...	7,62,000	...	6,73,000	...	6,73,000	4,59,357	12
XVIB.—Law and Justice—Jails .	*ib*	...	4,81,000	...	4,81,000	...	4,58,000	...	4,58,000	2,64,177	13
XVII.—Police . .	17	...	4,41,000	...	4,41,000	...	4,50,000	...	4,50,000	2,98,661	14
XVIII.—Marine . .	18	...	1,000	...	1,000	...	...	...	...	...	15
XIX.—Education .	*ib*	...	2,03,000	2,37,000	4,40,000	...	2,05,000	2,33,000	4,38,000	2,54,578	16
XX.—Medical . .	20	...	1,31,000	21,000	1,52,000	...	1,28,000	23,000	1,51,000	49,611	17
XXI.—Scientific and other Minor Departments	*ib*	...	2,20,000	...	2,20,000	...	2,25,000	...	2,25,000	1,77,458	18
XXII.—Receipts in aid of Superannuation, etc.	22	1,02,000	55,000	1,000	1,58,000	1,11,000	51,000	1,000	1,63,000	98,308	19
XXIII.—Stationery and Printing .	23	22,000	1,51,000	...	1,73,000	25,000	1,32,000	...	1,57,000	82,627	20
XXV.—Miscellaneous	24	25,000	1,71,000	6,31,000	8,27,000	30,000	1,68,000	6,47,000	8,45,000	4,09,028	21
XXIX.—Irrigation: Major Works: Portion of Land Revenue due to Irrigation . .	26	67,63,000	...	...	67,63,000	63,68,000	...	...	63,68,000	...	22
XXX.—Minor Works and Navigation	*ib*	...	12,000	...	12,000	...	12,000	...	12,000	7,579	23
XXXII.—Civil Works .	*ib*	...	9,000	10,46,000	10,55,000	...	9,000	10,41,000	10,50,000	6,35,842	24
TOTAL CIVIL HEADS.		8,26,83,000	3,00,75,000	1,22,83,000	12,50,41,000	7,69,82,000	3,11,87,000	1,22,42,000	12,04,11,000	5,32,15,628	25
DEPARTMENTAL HEADS.											
For Details, see separate Estimates.											
VIII.—Assessed Taxes .		...	...	...	...	...	...	...	...	...	26
XXVI.—State Rys.: Gross Receipts . .		...	2,70,000	...	...	...	2,70,000	...	...	...	27
XXVIII.—Subsidised Companies . .		...	...	...	...	...	...	...	...	...	28
XXIX.—Irrigation: Major Works: Direct Receipts .		...	...	...	...	...	...	...	...	...	29
XXX.—Irrigation—Minor Works and Navigation . .		...	1,60,000	...	...	...	1,60,000	...	...	...	30
XXXI.—Military Works .		...	...	...	...	...	...	...	...	...	31
XXXII.—Civil Works .		...	1,67,000	4,000	...	...	1,67,000	4,000	...	...	32
XXXIII.—Army: Effective . .		...	...	...	...	...	...	...	...	...	33
Non-Effective .		...	...	...	...	...	...	...	...	...	34
TOTAL DEPARTMENTAL HEADS.		...	5,97,000	4,000	...	...	5,97,000	4,000	...	...	35
TOTAL REVE. & RECEIPTS .		...	3,06,72,000	1,22,87,000	...	...	3,17,84,000	1,22,46,000	...	...	36
Contributions . . .		...	2,73,000	3,11,000	...	...	2,90,000	3,58,000	...	...	37
Opening Balance (excluding Local Fund Debt Account) .		...	22,69,000	40,94,000	...	...	43,01,000	41,48,000	...	...	38
GRAND TOTAL .		...	3,32,14,000	1,66,92,000	...	..	3,63,75,000	1,67,52,000	...	...	39

No. of Item.	Budget, 1896-97.				Accounts, 1895-96.				Budget Estimate, 1897-98, compared with Revised, 1896-97.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,04,66,000	1,66,06,000	22,17,000	4,92,89,000	3,06,02,237	1,68,45,839	26,47,516	5,00,95,591	31,28,000	...
2	1,80,29,000	1,71,000	...	1,82,00,000	1,98,14,299	1,60,590	...	1,99,74,889	5,68,000	...
3	19,95,000	59,85,000	...	79,80,000	19,91,835	59,75,504	...	79,67,339	2,000	...
4	1,08,38,000	36,12,000	...	1,44,50,000	1,07,88,042	35,96,014	...	1,43,84,056	4,78,000	...
5	...	...	75,68,000	75,68,000	...	...	80,15,609	80,15,609	56,000	...
6	38,56,000	76,000	...	39,32,000	39,82,447	82,823	...	40,65,270	...	3,13,000
7	11,45,000	11,45,000	...	22,90,000	11,43,071	11,43,072	...	22,86,143	...	...
8	10,08,000	10,08,000	...	20,16,000	10,55,285	10,55,284	...	21,10,569	1,23,000	...
9	6,20,000	6,20,000	...	12,40,000	6,11,119	6,11,120	...	12,22,239	70,000	...
10	44,99,000	...	...	44,99,000	34,49,519	...	...	34,49,519	...	...
11	2,96,000	1,48,000	43,000	4,87,000	3,04,023	1,56,707	43,047	5,03,777	23,000	...
12	...	7,70,000	...	7,70,000	...	7,41,947	...	7,41,947	89,000	...
13	...	4,26,000	...	4,26,000	...	4,83,953	...	4,83,953	23,000	...
14	...	4,57,000	...	4,57,000	...	4,80,469	...	4,80,469	...	9,000
15	...	...	...	...	...	1,13,215	...	1,13,215	1,000	...
16	...	1,93,000	2,40,000	4,33,000	...	1,94,947	2,27,110	4,22,057	2,000	...
17	...	1,22,000	20,000	1,42,000	...	1,33,579	22,711	1,56,290	1,000	...
18	...	2,13,000	...	2,13,000	...	2,16,779	...	2,16,779	...	5,000
19	1,16,000	47,000	1,000	1,64,000	1,28,184	46,248	368	1,74,800	...	5,000
20	14,000	1,38,000	...	1,52,000	22,078	1,33,031	...	1,55,109	16,000	...
21	23,000	1,54,000	6,46,000	8,23,000	19,126	1,75,369	6,28,030	8,22,525	...	18,000
22	67,28,000	...	...	67,28,000	58,25,822	...	...	58,25,822	3,95,000	...
23	...	16,000	...	16,000	...	11,025	...	11,025	...	...
24	...	8,000	9,94,000	10,02,000	...	25,625	10,09,377	10,35,002	5,000	...
25	7,96,33,000	3,19,15,000	1,17,29,000	12,32,77,000	7,97,37,087	3,23,83,139	1,25,93,768	12,47,13,994	49,80,000	3,50,000
26	...	...	...	...	...	...	...	...	...	...
27	1,39,15,000	2,71,000	...	1,41,86,000	...	2,46,536	...	...	...	...
28	2,81,000	...	...	2,81,000	...	...	...	...	...	...
29	2,78,000	...	...	2,78,000	...	...	...	...	...	...
30	...	1,70,000	...	1,70,000	...	1,55,840	...	...	...	...
31	3,000	...	...	3,000	...	...	...	...	...	...
32	...	1,25,000	5,000	1,30,000	...	1,70,542	8,712	...	...	...
33	8,45,000	...	...	8,45,000	...	...	...	...	...	...
34	1,86,000	...	...	1,86,000	...	5,72,918	8,712	...	...	...
35	1,55,08,000	5,66,000	5,000	1,60,79,000	...	3,29,56,057	1,26,02,480	...	...	...
36	9,51,41,000	3,24,81,000	1,17,34,000	13,93,56,000	...	3,03,30	3,05,183 (b)	...		
37	...	2,86,000	3,05,000	5,91,000	...	38,59,531	37,71,885	...		
38	...	41,88,000	42,34,000	84,22,000	...					
39	9,51,41,000	3,69,55,000	1,62,73,000	14,83,69,000	...	3,71,18,978	1,66,79,548	...		

(b) Includes Rs. 2,504 transfers between Local and Local.

GOVERNMENT OF MADRAS.

CIVIL BUDGET ESTIMATE FOR THE YEAR 1897-98.

GENERAL ABSTRACT OF EXPENDITURE.

EXPENDITURE. *CIVIL HEADS.*	Reference to Detailed Estimate.	Budget, 1897-98. Imperial.	Budget, 1897-98. Provincial.	Budget, 1897-98. Local.	Budget, 1897-98. Total.	Revised, 1896-97. Imperial.	Revised, 1896-97. Provincial.	Revised, 1896-97. Local.	Revised, 1896-97. Total.	Accounts, 8 months, 1896-97.	No. of item.
	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	27	1,78,000	1,18,000	17,000	3,13,000	2,29,000	1,34,000	20,000	3,83,000	2,47,405	1
2.—Assignments and Compensations	28	11,60,000	...	...	11,60,000	11,69,000	...	...	11,69,000	7,91,021	2
3.—Land Revenue	29	...	52,98,000	48,45,000	1,01,43,000	...	51,61,000	45,41,000	97,02,000	64,48,133	3
5.—Salt	48	20,72,000	6,06,000	...	26,78,000	17,44,000	6,36,000	...	23,80,000	15,25,016	4
6.—Stamps	54	87,000	2,61,000	...	3,48,000	89,000	2,67,000	...	3,56,000	1, 0,885	5
7.—Excise	55	4,99,000	1,67,000	...	6,66,000	5,42,000	1,81,000	...	7,23,000	4,70,277	6
9.—Customs	56	...	2,46,000	...	2,46,000	...	2,39,000	...	2,39,000	1,54,648	7
10.—Assessed Taxes	60	14,000	13,000	...	27,000	13,000	13,000	...	26,000	16,693	8
11.—Forest	61	9,13,000	9,13,000	...	18,26,000	7,64,000	7,64,000	...	15,28,000	8,98,149	9
12.—Registration	64	4,43,000	4,42,000	...	8,85,000	4,13,000	4,13,000	...	8,26,000	5,31,472	10
13.—Interest on Ordinary Debt	66	...	1,96,000	...	1,96,000	...	1,69,000	...	1,69,000	...	11
14.—Interest on other Obligations	67	23,000	...	5,000	28,000	23,000	...	5,000	28,000	1,704	12
15.—Post Office	68	...	1,07,000	...	1,07,000	...	1,02,000	...	1,02,000	66,160	13
18.—General Administration	69	2,70,000	10,18,000	3,45,000	16,33,000	3,05,000	9,88,000	3,30,000	16,23,000	10,92,202	14
19A.—Law and Justice—Courts of Law	82	...	47,06,000	...	47,06,000	...	45,92,000	...	45,92,000	30,27,958	15
19B.—Law and Justice—Jails	97	...	11,19,000	...	11,19,000	...	10,24,000	...	10,24,000	6,39,203	16
20.—Police	103	...	46,04,000	...	46,04,000	...	46,55,000	...	46,55,000	30,33,739	17
21.—Marine	117	...	19,000	...	19,000	...	1,19,000	...	1,19,000	12,688	18
22.—Education	119	...	17,57,000	11,81,000	29,38,000	...	16,49,000	11,34,000	27,83,000	15,27,795	19
23.—Ecclesiastical	139	4,09,000	...	...	4,09,000	3,92,000	...	...	3,92,000	2,59,770	20
24.—Medical	141	...	12,96,000	14,48,000	27,44,000	...	12,96,000	14,18,000	27,14,000	17,04,511	21
25.—Political	165	12,000	83,000	...	95,000	8,000	86,000	...	94,000	63,973	22
26.—Scientific and other Minor Departments	168	8,000	4,51,000	...	4,59,000	7,000	4,10,000	...	4,17,000	2,61,134	23
27.—Territorial and Political Pensions	182	6,41,000	...	...	6,41,000	6,62,000	...	...	6,62,000	4,43,032	24
28.—Civil Furlough and Absentee Allowances	186	1,000	...	...	1,000	1,000	...	...	1,000	194	25
29.—Superannuation Allowances and Pensions	186	39,000	16,32,000	12,000	16,83,000	43,000	15,59,000	12,000	16,14,000	10.65,584	26
30.—Stationery and Printing	188	3,75,000	9,32,000	...	13,07,000	3,75,000	9,00,000	...	12,75,000	4,90,282	27
32.—Miscellaneous	192	26,000	1,56,000	3,37,000	5,19,000	28,000	1,50,000	3,27,000	5,05,000	3,22,277	28
33.—Famine Relief	196	...	2,00,000	...	2,00,000	...	2,15,000	...	2,15,000	7,874	29
43.—Minor Works and Navigation	196	...	4,50,000	...	4,50,000	...	4,20,000	...	4,20,000	2,50,970	30
45.—Civil Works	196	...	5,09,000	46,27,000	51,36,000	...	8,25,000	45,14,000	53,39,000	23.96,806	31
TOTAL CIVIL HEADS		71,70,000	2,72,99,000	1,28,17,000	4,72,86,000	68,07,000	2,69,67,000	1,23,01,000	4,60,75,000	2,78,81,555	32
DEPARTMENTAL HEADS. For Details, see separate Estimates.											
34.—Construction of Protective Railways		...	...	...	...	...	...	...	...	...	33
35.—Construction of Protective Irrigation Works		...	...	...	...	...	...	...	...	...	34
37.—Construction of Rys., etc.		...	...	34,000	...	...	40,000	...	...	...	35
38.—State Railways: Working Expenses		...	1,77,000	...	...	...	1,63,000	...	...	...	36
39.—Guaranteed Companies: Surplus Profits, etc.		...	...	...	...	...	...	...	...	...	37
40.—Subsidised Companies—Land, etc.		...	...	...	...	...	...	...	...	...	38
41.—Miscellaneous Railway Expenditure		...	...	...	...	...	...	...	...	...	39
42.—Irrigation—Major Works: Working Expenses		...	...	...	...	...	...	...	...	...	40
43.—Irrigation—Minor Works and Navigation		...	30,50,000	10,000	...	...	38,02,000	12,000	...	...	41
44.—Military Works		...	...	...	...	...	...	...	...	...	42
45.—Civil Works		...	21,91,000	67,000	...	...	27,76,000	55,000	...	...	43
46.—Army—Effective		...	...	...	...	...	...	...	...	...	44
Non-effective		...	...	...	...	...	...	...	...	...	45
TOTAL DEPARTMENTAL HEADS		...	54,18,000	1,11,000	...	...	67,81,000	67,000	...	...	46
TOTAL EXPENDITURE		...	3,27,17,000	1,29,28,000	...	...	3,37,48,000	1,23,68,000	...	...	47
Contributions		...	3,11,000	2,73,000	...	...	3,58,000	2,90,000	...	...	48
Closing Balance (excluding Local Fund Debt Accounts)		...	1,86,000	34,91,000	...	...	22,69,000	40,94,000	...	...	49
GRAND TOTAL		...	3,32,14,000	1,66,92,000	...	...	3,63,75,000	1,67,52,000	...	...	50
Provincial and Local Surplus		...	...	...	...	...	...	...	...	...	51
Provincial and Local Deficits		...	20,83,000	6,03,000	...	...	20,32,000	54,000	...	...	52

FORT ST. GEORGE,
ACCOUNTANT GENERAL'S OFFICE,
13th January 1897.

No. of item.	Budget, 1896-97. Imperial.	Budget, 1896-97. Provincial.	Budget, 1896-97. Local.	Budget, 1896-97. Total.	Accounts, 1895-96. Imperial.	Accounts, 1895-96. Provincial.	Accounts, 1895-96. Local.	Accounts, 1895-96. Total.	Budget Estimate, 1897-98, compared with Revised, 1896-97. Increase.	Budget Estimate, 1897-98, compared with Revised, 1896-97. Decrease.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,82,000	1,22,000	16,000	3,20,000	2,06,057	1,15,647	61,158	5,82,862	...	70,000
2	11,63,000	...	...	11,63,000	11,72,028	...	...	11,72,028	...	9,000
3	...	53,03,000	45,91,000	98,94,000	...	51,99,851	46,00,731	98,00,582	4,41,000	...
4	18,96,000	7,09,000	...	26,05,000	16,82,785	6,19,179	...	23,01,964	2,98,000	...
5	87,000	2,63,000	...	3,50,000	88,83	2,66,497	...	3,55,330	...	8,000
6	5,84,000	1,94,000	...	7,78,000	5,24,499	1,74,833	...	6,99,332	...	57,000
7	...	2,39,000	...	2,39,000	...	2,31,683	...	2,31,683	7,000	...
8	12,000	13,000	...	25,000	11,81	11,810	...	23,620	1,000	...
9	8,35,000	8,35,000	...	16,70,000	7,22,80	7,22,803	...	14,45,60	2,98,000	...
10	4,30,000	4,30,000	...	8,60,000	4,08,26	4,08,270	...	8,16,53	59,000	...
11	...	1,72,000	...	1,72,000	...	1,59,188	...	1,59,188	27,000	...
12	8,000	...	5,000	13,000	20,410	...	4,014	24,424	...	...
13	...	1,07,000	...	1,07,000	...	88,241	...	88,241	5,000	...
14	2,96,000	9,73,000	3,50,000	16,19,000	2,92,237	10,26,689	3,26,114	16,45,040	10,000	...
15	...	47,05,000	...	47,05,000	...	46,70,044	...	46,70,044	1,14,000	...
16	...	10,51,000	...	10,51,000	...	10,34,867	...	10,34,867	95,000	...
17	...	45,82,000	...	45,82,000	...	45,83,784	...	45,83,784	...	51,000
18	...	40,000	...	40,000	..	14,970	...	14,970	...	...
19	...	17,41,000	12,18,000	29,59,000	...	16,70,843	11,68,370	28,39,213	1,55,000	...
20	3,96,000	13,07,000	14,40,000	3,96,000	4,21,527	...	...	4,21,527	17,000	...
21	...	84,000	...	27,47,000	...	13,00,180	14,17,591	27,17,771	30,000	...
22	2,000	...	...	86,000	2,063	82,827	...	84,890	1,000	...
23	9,000	4,39,000	...	4,48,000	7,833	4,05,157	...	4,12,990	42,000	...
24	6,37,000	...	...	6,37,000	6,54,594	...	...	6,54,594	...	21,000
25	1,000	...	...	1,000	839	...	...	839	...	...
26	43,000	15,60,000	12,000	16,15,000	39,660	14,85,341	11,352	15,36,353	69,000	...
27	3,75,000	8,39,000	...	12,14,000	3,63,260	9,48,113	...	13,11,373	32,000	...
28	26,000	1,52,000	3,37,000	5,15,000	22,428	1,44,174	3,10,109	4,76,711	14 000	...
29	...	...	...	...	...	2,248	...	2,248	...	15,000
30	...	4,20,000	...	4,20,000	...	3,72,678	...	3,72,678	30,000	...
31	...	8,05,000	40,79,000	48,84,000	...	8,55,903	42 30,687	50,86,590	...	2,03,000
32	69,82,000	2,70,85,000	1,20,48,000	4,61,15,000	66,41,935	2,65,95,820	1,21,30,126	4,53,67,881	17,45,000	4,34,000
33	47,35,000	...	...	47,35,000	...	...	...	...	...	...
34	1,89,000	...	...	1,89,000	...	...	...	...	...	...
35	...	40,000	...	40,000	...	52,628	...	...	...	...
36	87,18,000	1,68,000	...	88,86,000	...	1,52,822	...	...	...	...
37	1,40,000	...	...	1,40,000	...	...	...	...	...	...
38	15,000	...	...	15,000	...	...	...	...	...	...
39	1,50,000	...	...	1,50,000	...	...	...	...	...	...
40	12,80,000	...	...	12,80,000	...	...	...	...	...	...
41	...	33,95,000	8,000	39,03,000	...	31,82,955	27,415	...	...	...
42	75,000	...	...	75,000	...	...	...	...	...	...
43	1,12,000	28,00,000	65,000	29,77,000	...	25,31,359	67,705	...	...	...
44	3,25,83,000	...	...	3,25,83,000	...	...	...	...	...	...
45	31,18,000	...	...	31,18,000	...	...	...	...	...	...
46	5,11,15,000	69,03,000	73,000	5,80,91,000	...	59,19,764	95,120	...	...	...
47	5,80,97,000	3,39,88,000	1,21,21,000	10,42,06,000	...	3,25,15,584	1,22,25,246	...	...	...
48	...	3,05,000	2,86,000	5,91,000	...	3,02,680	(a) 3,05,894	...		
49	...	26,62,000	38,66,000	65,28,000	...	43,00,714	41,48 408	...		
50	5,80,97,000	3,69,55,000	1,62,73,000	11,13,25,000	...	3,71,18,978	1,66,79,548	...		
51	...	...	...	...	...	4,41,183	3,76,523	...		
52	...	*15,26,000*	*3,68,000*	*18,94,000*	...	...	...	...		

(a) Includes Rs. 2,504 transfers between Local and Local.

To the Chief Secretary to Government, Financial Department,
Fort St. George.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1897-98.

I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
SHARED.		Rs.	Rs.	Rs.	Rs.	Rs.	
Ordinary Revenue	IA	5,37,74,000	5,01,16,000	5,36,24,000	5,31,09,353	1,38,95,947	
Sale of Government Estates		27,000	29,000	...	67,750	28,795	
Sale proceeds of Waste Lands and Redemption of Land Tax							
Rents, etc., of Fisheries		20,000	1,50,000	1,13,100	18,192	15,225	
Miscellaneous	IB	16,000	16,000	10,000	13,102	15,948	
		67,000	65,000	52,900	56,365	42,379	
TOTAL SHARED		5,39,04,000	5,03,76,000	5,33,00,000	5,32,64,762	1,39,98,294	The falling off in the Revised Estimate is attributed to the scarcity chiefly in the Northern and the Ceded Districts. The proposed estimates are those accepted by Government. The Budget Estimate for next year is based upon the normal demand of the year.
Deduct—PROVINCIAL SHARE—ONE-FOURTH		*1,34,76,000*	*1,25,94,000*	*1,34,50,000*	*1,33,16,190*		
IMPERIAL SHARE—THREE-FOURTHS		4,04,28,000	3,77,82,000	4,03,50,000	3,99,48,572		
SUSPENDED ASSIGNMENTS FOR VILLAGE SERVICE—IMPERIAL		...	...	...	9,135	10	
TRANSFERS TO PROVINCIAL (*vide* APPENDIX A)		4,04,28,000	3,77,82,000	4,03,50,000	3,99,57,707		
		— 8,01,000	— 31,57,000	— 31,56,000	— 35,29,648		
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (transferred to XXIX.—Irrigation—Major Works, see page 26)		3,96,27,000	3,46,25,000	3,71,94,000	3,64,28,059		
		67,63,000	*63,68,000*	*67,28,000*	*58,25,822*		
TOTAL IMPERIAL		3,28,64,000	2,82,57,000	3,04,66,000	3,06,02,237		
PROVINCIAL.							
PROVINCIAL SHARE AS ABOVE		1,34,76,000	125,94,000	1,34,50,000	1,33,16,190		
TRANSFERS FROM IMPERIAL (*vide* Appendix A)		8,01,000	31,57,000	31,56,000	35,29,648		
TOTAL PROVINCIAL		1,42,77,000	1,57,51,000	1,66,06,000	1,68,45,838		
LOCAL.							
Rents, etc., of Fisheries (Local Fund Act V of 1884)	IB	1,08,000	1,08,000	1,05,000	1,06,282	59,909	
Miscellaneous		23,64,000	23,69,000	21,12,000	25,41,234	6,73,944	
TOTAL LOCAL		24,72,000	24,77,000	22,17,000	26,47,516	7,33,353	
TOTAL		4,96,13,000	4,64,85,000	4,92,89,000	5,00,95,591	1,47,32,157	

DETAILED ACCOUNT NO. IA.—LAND REVENUE.—Ordinary Revenue.

SHARED.						
Peishcush on Permanently-settled Estates	51,21,000	48,57,000	50,46,000	5,31,09,353	21,97,787	
Shrotriem Jodi *	7,70,000	7,02,000	7,38,000		1,80,508	
Ryotwar and Miscellaneous	4,78,83,000	4,45,57,000	4,78,40,000		1,15,17,652	
TOTAL	5,37,74,000	5,01,16,000	5,36,24,000	5,31,09,353	1,38,95,947	

* Land revenue realized from the holders of villages held at a favourable rate of assessment.

DETAILED ACCOUNT NO. IB.—LAND REVENUE.—Miscellaneous.

SHARED.						
Process Service Fees			35,400	30,974	16,577	
Fines and Forfeitures of Revenue Courts	32,000	30,000	1,500	1,095		
Receipts from Quarries and Minor Mineral Products			3,200	4,629	23,624	
Rents of Railway, Class C—Land	26,000	26,000	4,600	3,652		
Receipts of the Survey Department			8,200	16,015	2,178	
	9,000	9,000				
TOTAL SHARED	67,000	65,000	52,900	56,365	42,379	

Detailed Account No. IB.—LAND REVENUE.—Miscellaneous—*contd.*

LOCAL.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
LOCAL FUNDS ACT V OF 1884.	Rs.	Rs.	Rs.	Rs.	Rs.	
Rents, etc., of Escheated Lands	12,000	12,000	10,000	11,689	7,097	
VILLAGE SERVICE FUND.						
Government Assignment for Village Service Establishments	23,52,000	23,57,000		25,18,292	6,65,173	
Quit-rents, etc., on Village Service Inams	...	...		11,253	1,674	
TOTAL	23,52,000	23,57,000	21,02,000	25,29,545	6,66,847	
TOTAL LOCAL	23,64,000	23,69,000	21,12,000	25,41,234	6,73,944	

III.—SALT.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Customs Duty on Salt		12,000	11,500	18,000	9,826	7,053	
Proceeds of Sale of Government Salt	IIIA	7,39,500	5,00,000	4,18,000	3,91,772	2,41,452	
Excise Duty on Salt	IIIB	1,76,25,000	1,73,00,000	1,75,92,500	1,94,12,534	1,12,90,760	
Miscellaneous		500	500	500	167	266	
TOTAL IMPERIAL		1,83,77,000	1,78,12,000	1,80,29,000	1,98,14,299	1,15,39,531	The Revised Estimate is Rs. 60,000 more than the figure accepted by Government, and is based on the actuals of the past and current years.
PROVINCIAL.							
Rents of Warehouses		300	300	300	...	...	
Fees and Cesses		99,200	93,000	1,39,700	1,28,895	62,970	
Fines and Forfeitures		1,400	1,500	1,800	4,086	723	
Miscellaneous		26,100	29,200	29,200	27,609	17,114	
TOTAL PROVINCIAL		1,27,000	1,24,000	1,71,000	1,60,590	80,812	The fall in the receipts under this head is due to reversion to the monopoly system in certain excise factories and to greater economy in the expenditure on works executed on behalf of licensees.
TOTAL		1,85,04,000	1,79,36,000	1,82,00,000	1,99,74,889	1,16,20,343	

Detailed Account No. IIIA.—SALT.—Proceeds of Sale of Government Salt.

MADRAS.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
Salt sold for Home and Inland Consumption	5,75,000		2,56,500	2,19,457		
Salt sold for Fish-curing	1,45,000		1,25,000	1,45,539		
Cost price of Salt supplied to French Government	7,000		9,000	8,117		
TOTAL	7,27,000		3,90,500	3,73,113		
ORISSA.						
Salt sold for Home and Inland Consumption	12,500		27,500	18,659		
TOTAL	7,39,500	5,00,000	4,18,000	3,91,772	2,41,452	Adding the actuals of the first eight months of the current year to those of the last four months of 1895-96 the Revised Estimate comes up to Rs. 3,86,000. But the increase both in the revised and budget of next year is due to the expected removal of a large quantity of salt from the Madras Depôt.

Detailed Account No. IIIB.—SALT.—Excise Duty on Salt.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
Madras	1,75,00,000		1,73,17,500	1,92,25,946		
Orissa	1,25,000		2,75,000	1,86,588		
TOTAL	1,76,25,000	1,73,00,000	1,75,92,500	1,94,12,534	1,12,90,760	The receipts of 1895-96 were enhanced by large issues of salt on cash payment of duty in the last six months of the year.

IV.—STAMPS.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of General Stamps	IVA	26,90,000	26,75,000	27,75,000	27,49,348	18,07,986	Seven months' actuals of the current year exceeded those of the same months of last year by Rs. 73,000. But the receipts of November fell by Rs. 1,40,000, thus causing a net decrease of revenue in the first eight months of Rs. 67,000. If the receipts of the remaining months equal those of the corresponding months of last year, the total receipts would amount to Rs. 79,00,000. For the present I take the Government figure less Rs. 2,000.
Sale of Court-fee Stamps	IVB	51,60,000	51,73,000	51,25,000	51,27,753	33,90,996	
Duty on Impressing Documents	IVC	55,000	55,000	39,000	44,846	34,417	
Fines and Penalties	IVD	46,000	46,000	40,000	44,648	31,632	
Miscellaneous	IVE	1,000	1,000	1,000	744	830	
TOTAL		79,52,000	79,50,000	79,80,000	79,67,339	52,65,861	
IMPERIAL SHARE—ONE-FOURTH		19,88,000	19,88,000	19,95,000	19,91,835		
PROVINCIAL SHARE—THREE-FOURTHS		59,64,000	59,62,000	59,85,000	59,75,504		

Detailed Account No. IVA.—STAMPS.—Sale of General Stamps.

One-anna Stamps for Receipts and Cheques		1,94,000	1,97,000	1,87,000	1,89,104	1,28,557
Bills of Exchange or Hoondies		76,000	78,000	80,000	74,524	48,035
Other General Stamps		24,20,000	24,00,000	25,08,000	24,85,720	16,31,394
TOTAL		26,90,000	26,75,000	27,75,000	27,49,348	18,07,986

Detailed Account No. IVB.—STAMPS.—Sale of Court-fee Stamps.

Sale of Court-fee Stamps		47,78,000	47,93,000	47,40,000	47,47,098	31,47,693
Sale of Stamp Papers for copies		3,82,000	3,80,000	3,85,000	3,80,655	2,43,303
TOTAL		51,60,000	51,73,000	51,25,000	51,27,753	33,90,996

Detailed Account No. IVC.—STAMPS.—Duty on Impressing Documents.

Duty on Unstamped Paper		50,000	50,000	35,000	39,618	30,135
Duty on insufficiently-stamped Paper		5,000	5,000	4,000	5,228	4,282
TOTAL		55,000	55,000	39,000	44,846	34,417

Detailed Account No. IVD.—STAMPS.—Fines and Penalties.

By Judicial Officers		31,500		28,000	44,648	19,319
By Revenue Officers		14,500		12,000		11,813
TOTAL		46,000	46,000	40,000	44,648	31,632

Detailed Account No. IVE.—STAMPS.—Miscellaneous.

Adjudication Fees		300		300	278	257
Other Items		700		700	466	573
TOTAL		1,000	1,000	1,000	744	830

V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.
		Rs.	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	1,48,00,000	1,43,16,000	1,39,94,000	1,38,73,974	91,08,505
Transit Duty on Excise Opium (imported from Indore)	...	4,46,000	4,40,000	4,11,000	4,51,650	2,49,850
Fines, Confiscations, and Miscellaneous	VB	54,000	66,000	45,000	58,432	42,732
TOTAL		1,53,00,000	1,48,22,000	1,44,50,000	1,43,84,056	94,01,087
IMPERIAL SHARE—THREE-FOURTHS		1,14,75,000	1,11,17,000	1,03,38,000	1,07,88,042	
PROVINCIAL SHARE—ONE-FOURTH		33,25,000	37,05,000	36,12,000	35,96,014	

DETAILED ACCOUNT No. VA.—EXCISE.—License and Distillery Fees, etc.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.
SUMMARY.					
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD	4,18,000	4,00,000	3,76,000	3,56,534	2,60,586
COUNTRY SPIRITS	64,92,000	64,75,000	63,62,800	62,88,821	43,81,277
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)	2,000	1,000	200	228	545
TODDY REVENUE	73,54,000	70,07,000	68,57,000	68,22,784	42,00,441
OPIUM AND ITS PREPARATIONS	3,74,000	3,65,000	3,38,000	3,41,104	2,17,280
OTHER DRUGS—GANJA, BHANG, &c.; FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS	(a) 1,60,000	68,000	60,000	61,503	48,376
TOTAL	1,48,00,000	1,43,16,000	1,39,94,000	1,38,73,974	91,08,505
DETAILS.					
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.					
1. Excise Duty on—					
(a) Locally-made "Foreign Spirits"	80,000		70,000		
(b) Country-brewed Beer	33,000		33,000		
(c) Methylated Spirits	455		600		
2. Fees for Licenses for the vend of Foreign Liquors—					
(i) Brewery License Fees	45		30		
(ii) Wholesale	1,150		3,000		
(iii) Retail—					
(a) Shops—					
(1) Foreign Liquor	15,250		20,000		
(2) Beer	350		400		
(3) Colombo Arrack	1,100		2,000		
(b) Hotels	1,000		1,000		
(c) Bar Licenses	1,500		1,500		
(d) Refreshment-rooms—					
(1) Railway	1,600		1,600		
(2) Others	2,075		1,000		
(e) Taverns—					
(1) Foreign Liquor	2,46,200		2,11,070		
(2) Beer	33,250		30,000		
(f) Occasional Licenses	525		500		
(g) Special Licenses	250		60		
(h) Auctioneers' Licenses	50		40		
(i) Chemists and Druggists' Licenses	200		200		
TOTAL	4,18,000	4,00,000	3,76,000	3,56,534	2,60,586
COUNTRY SPIRITS.					
3. License-fees of—					
(a) Private Distilleries	1,500		2,000		
(b) Private Warehouses	200		100		
(c) Whole-sale Vend Depôts	8,800		5,000		
4. Excise Duty on Country Spirits	39,90,000		37,10,000		
5. Payment on account of deficiency below guaranteed minimum excise duty and difference of excise duty on stock of spirits at the beginning of lease	...		...		
6. Vend Rents of—					
(a) Rural Farms	1,51,900		3,90,000		
(b) Independent Shops	17,50,000		14,75,000		
7. Occasional License-fees	300		200		
8. Rents for the combined privileges of Manufacture and Vend of Country Spirits	4,50,000		6,52,000		
9. Revenue derived in Agency Tracts from—					
(a) License-fees	...		500		
(b) Rentals	95,300		90,000		
(c) Direct Government Management	44,000		38,000		
TOTAL	64,92,000	64,75,000	63,62,800	62,88,821	43,81,277

EXPLANATORY REMARKS.

(a) The increase in the Budget Estimate is, with reference to the restrictions, to be placed on the manufacture, transport, &c., of hemp drugs from 1st April 1897.

The Revised Estimate takes into account only the excess of Rs. 4,39,000 in the actuals of the first eight months of the current year over those of the corresponding months of last year. According to G.O., Revenue, No. 703, dated 9th December 1896, the anticipated increase in revenue in the remaining months, owing to the extension of the tree-tax license fee system throughout the Presidency, will not be immediately realised. A loss of about six lakhs has already accrued in the sales of toddy shops recently held. The revenue on the whole may be better than now anticipated by Government, but pending the actuals of later months, I propose no higher figure.

Detailed Account No. VA.—EXCISE.—License and Distillery Fees, &c.—*contd.*

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
TODDY REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	
10. Rents of—						
(*a*) Farms	58,000					
(*b*) Independent Shops	35,46,500		3,00,000			
11. License fees of Shops	70,000		35,00,000			
12. Occasional License fees	500		70,000			
13. Tree-tax	36,24,000		200			
14. Transport Duty on Hyderabad Toddy imported into Kurnool	55,000		29,86,800			
TOTAL	73,54,000	70,07,000	68,57,000	68,22,784	42,00,441	

Detailed Account No. VB.—EXCISE.—Fines, Confiscations, and Miscellaneous.

ABKARI.						
Penalties and Forfeitures	34,800	38,000	25,000	32,882	22,976	
Contributions for Establishment at Distilleries and Warehouses	4,400				17,989	
Other Items	14,300	26,000	2,300 / 16,700	...		
TOTAL	53,500	64,000	44,000	57,541	40,965	
OPIUM.						
Miscellaneous	500	2,000	1,000	891	1,767	
TOTAL	54,000	66,000	45,000	58,432	42,732	

VI.—PROVINCIAL RATES.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
Local.		Rs.	Rs.	Rs.	Rs.		
Rates and Cesses on Lands	VIA	74,48,300	74,02,700	71,99,800	76,31,639	21,37,907	
Miscellaneous	VIB	3,84,400	3,74,300	3,68,200	3,83,970	2,00,551	
		78,32,700	77,77,000	75,68,000	80,15,609	23,38,458	
Add—for Rounding		300	...	...	...	...	
TOTAL		78,33,000	77,77,000	75,68,000	80,15,609	23,38,458	

Detailed Account No. VIA.—PROVINCIAL RATES.—Rates and Cesses on Lands.

Local Funds under Act V of 1884—						
Cess on Land Revenue	49,50,000	49,00,000	49,50,000	49,71,193	14,62,621	
Village Service Funds—						
Cess on Lands (Act IV of 1864 and IV of 1893)	23,52,000	23,57,000	21,02,000	26,09,085	6,67,745	
Meerah Fees	...	...	...	...	...	
Cesses collected over and above Land Assessment (Malabar)	92,000	92,000	92,000	...	...	
Road Fund—Badrachallam and Rekapalli Taluks	5,700	5,700	6,000	5,608	2,657	
Irrigation Cess Funds	48,550	48,000	49,800	45,753	4,884	
	74,48,250	74,02,700	71,99,800	76,31,639	21,37,907	
Add—for Rounding	50	...	...	...	...	
TOTAL	74,48,300	74,02,700	71,99,800	76,31,639	21,37,907	

Detailed Account No. VIB.—PROVINCIAL RATES.—Miscellaneous.

Local Fund under Act V of 1884, House-tax	3,80,000	3,70,000	3,60,500	3,63,146	1,98,825	
Village Service Funds—						
Revenue from Village Service Inams due prior to fasli 1303	...	...	...	5,499	59	
Irrigation Cess Funds—						
Fines under Act I of 1858	690	700	...			
Fees	880	890	1,850	15,325	1,667	
Contribution from Village Service Funds	100	...	3,250			
Rent on Fees, Sale-proceeds of Leaves, Trees, etc.	2,710	2,710	2,600			
	3,84,380	3,74,300	3,68,200	3,83,970	2,00,551	
Add—for Rounding	20	...	...	...	...	
TOTAL	3,84,400	3,74,300	3,68,200	3,83,970	2,00,551	

VII.—CUSTOMS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Excise duty on Cotton Manufactures		30,000	50,000	50,000	20,194	40,727	
Sea Customs—Imports	VIIA	27,00,000	27,00,000	31,92,200	33,93,491	17,71,010	
Sea Customs—Exports		4,00,000	6,40,000	4,75,000	4,36,386	4,88,664	
Sea Customs—Miscellaneous	VIIB	600	600	600	390	296	
Land Customs	VIIC	1,32,400	1,88,400	1,38,200	1,31,986	1,38,869	
TOTAL IMPERIAL		32,63,000	35,79,000	38,56,000	39,82,447	24,39,563	
PROVINCIAL.							
Warehouse and Wharf Rents		36,000	30,300	48,000	50,205	18,544	
Miscellaneous	VIID	37,000	39,700	28,000	32,618	25,271	
TOTAL PROVINCIAL		73,000	70,000	76,000	82,823	43,815	
TOTAL		33,36,000	36,49,000	39,32,000	40,65,270	24,83,381	The budget has been reduced in the revised with reference to the actuals of the current year. It would have been further reduced but for the increase under *exports* owing chiefly to a considerable increase in the exports of grain and other articles in consequence of the scarcity in other provinces.

DETAILED ACCOUNT No. VIIA.—CUSTOMS.—Sea Customs—Imports.

IMPERIAL.					
Arms, Ammunitions and Military Stores	36,860	40,000	47,320	58,948	26,510
Liquors—					
Spirits	10,15,670	10,00,000	10,45,180	10,17,888	6,68,040
Other Sorts	83,460	85,000	99,530	96,926	53,620
Articles of Food and Drink	1,30,230	1,54,000	1,76,470	1,70,462	89,444
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials	97,440	90,000	1,14,550	97,664	62,839
Cotton Manufactures	4,89,360	5,00,000	7,68,000	10,42,700	3,24,154
Metals and Manufactures of Metals—					
Silver Bullion and Coin	1,030	1,00	130	318	714
Other Metals and Manufactures of Metals	1,95,360	2,00,000	2,15,420	2,22,429	1,30,742
Oils	2,12,940	2,20,000	3,10,270	2,52,015	1,27,881
Manufactured Articles	4,15,220	3,90,000	3,99,670	4,09,221	2,72,685
Raw Materials and Unmanufactured Articles	22,430	20,000	15,660	24,920	14,381
TOTAL	27,00,000	27,00,000	31,92,200	33,93,491	17,71,010

DETAILED ACCOUNT No. VIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

Commission on Little Basses Light Dues	520	520	520	377	285
Commission on Straits Light Dues	80	80	80	13	11
TOTAL	600	600	600	390	296

DETAILED ACCOUNT No. VIIC.—CUSTOMS.—Land Customs.

Import Duty on Cotton Goods	2,400	2,400	8,000	6,963	1,918
Import Duty on other Goods	55,000	60,000	55,200	51,344	40,520
Export Duty	75,000	1,26,000	75,000	73,515	96,273
Other Duties	...	...	...	164	158
TOTAL	1,32,400	1,88,400	1,38,200	1,31,986	1,38,869

DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous—Provincial.

SEA CUSTOMS—					
Fees for Registration of Cargo Boats	120	...	140	...	...
Fees, Fines and Forfeitures	7,710	10,000	4,120	5,148	6,879
Fees for Clerks for doing duty out of office hours	21,930	22,000	20,580	21,151	13,452
Sale of Smuggled Goods	120	300	140	412	188
Other Items	6,720	6,700	2,730	5,440	4,251
TOTAL SEA CUSTOMS	36,600	39,000	27,710	32,151	24,770
LAND CUSTOMS—					
Fees, Fines and Forfeitures	10	...	10	23	...
Sale of Smuggled Goods	210	500	210	283	401
Other Items	180	200	70	161	100
TOTAL LAND CUSTOMS	400	700	290	467	501
TOTAL	37,000	39,700	28,000	32,618	25,271

VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Income Tax	VIIIA	23,50,000	23,50,000	22,90,000	22,86,143	13,40,575	The actuals of the first eight months of the current year are 59 in advance of those of the same months last year and if the receipts of the remaining months equal those of the corresponding months last year, the total collections would amount to 23,45,000 against which I have adopted 23,50,000 pending the receipts of later months. This is also the Revised Estimate proposed by Government and corresponds with the figure for next year.
IMPERIAL SHARE—ONE-HALF		11,75,000	11,75,000	11,45,000	11,43,071	6,70,237	
PROVINCIAL SHARE—ONE-HALF		11,75,000	11,75,000	11,45,000	11,43,072	6,70,238	

Detailed Account No. VIIIA.—ASSESSED TAXES.—Income Tax.

Deductions by Government from Salaries and Pensions	3,20,000	3,18,000	3,15,000	3,18,919	2,07,648	
Deductions by Government from Interest on Government Securities	70,000	68,000	73,000	66,679	49,071	
Deductions by Government from Local Securities	4,000	4,000	4,000	3,522	2,522	
Ordinary Collections	19,41,000	19,46,000	18,93,000	18,82,396	10,74,949	
Penalties	6,500	6,000	5,000	6,492	2,698	
Miscellaneous	...	...	...	...	12	
Recoveries from Surplus Profits of Railway Companies	8,500	8,000	...	8,135	3,675	
TOTAL	**23,50,000**	**23,50,000**	**22,90,000**	**22,86,143**	**13,40,575**	

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
I.—Timber and other Produce removed from Forests by Government Agency.	IXA	6,04,400	3,92,000	5,18,000	3,80,055	1,86,444	
II.—Timber and other Produce removed from Forest by Consumers or Purchasers	IXB	16,65,500	17,80,000	14,27,000	16,53,701	12,00,569	
III.—Confiscated Drift and Waif Wood	...	10,400	10,000	12,000	11,921	6,384	
V.—Miscellaneous	IXC	92,700	68,000	59,000	64,892	55,506	
TOTAL		23,73,000	22,50,000	20,16,000	21,10,569	14,48,903	Eight months' actuals are 1,72,000 in excess of those of the corresponding months last year and if the receipts of the remaining months equal those of the same months last year, the total receipts would be Rs. 22,82,000. But on a consideration of the bad season in some of the districts, I have for the present adopted Rs. 22,50,000 only.
IMPERIAL SHARE—ONE-HALF		11,86,000	11,25,000	10,03,000	10,55,285	7,24,452	
PROVINCIAL SHARE—ONE-HALF		11,87,000	11,25,000	10,03,000	10,55,284	7,24,451	

Detailed Account No. IXA.—FOREST.—Timber and other Produce removed from Forests by Government Agency.

	Budget Estimate, 1897–98.				Revised Estimate, 1896–97.				Budget Estimate, 1896–97.				Accounts, 1895–96.				Accounts, 8 months, 1896–97.
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	20,000	27,080	2,22,100	2,69,180					15,800	32,200	2,06,000	2,54,000	18,701	22,114	1,18,139	1,58,484	70,981
b. Firewood and Charcoal	24,700	1,65,770	81,200	2,71,670					11,800	1,22,400	69,100	2,03,300	7,566	1,20,833	39,163	1,67,562	1,04,190
c. Bamboos	2,200	1,850	4,100	8,150					3,500	1,200	4,500	9,200	107	1,743	759	2,609	3,283
d. Sandalwood	...	8,250	11,000	19,250					...	14,700	15,100	29,800	...	9,607	20,014	29,621	3,448
e. Grass and other Minor Produce	4,300	8,650	22,900	35,850					6,000	7,000	8,700	21,700	912	6,385	14,482	21,779	4,542
TOTAL	**51,200**	**2,11,600**	**3,41,600**	**6,04,400**				**3,92,000**	**37,100**	**1,77,500**	**3,03,400**	**5,18,000**	**26,786**	**1,60,712**	**1,92,557**	**3,80,055**	**1,86,444**

Detailed Account No. IXB.—FOREST.—Timber and other Produce removed by Consumers or Purchasers.

a. Timber	1,40,000	71,400	36,500	2,47,900					1,15,900	56,300	26,600	1,98,800	1,27,408	77,737	28,198	2,33,343	1,43,714
b. Firewood and Charcoal	73,500	1,35,150	67,400	2,76,050					65,000	1,33,200	73,000	2,71,200	7[illegible],507	1,54,102	7[illegible],059	3,03,668	1,76,589
c. Bamboos	89,800	81,850	22,100	1,93,750					63,000	74,500	22,100	1,59,600	91,836	76,819	21,785	1,90,470	1,24,912
d. Grazing and Fodder Grass	1,37,500	1,76,000	60,100	3,73,600					1,21,500	1,31,600	63,100	3,16,200	1,2[illegible],377	1,51,054	61,892	3,35,323	3,38,871
e. Other Minor Produce	2,44,000	2,34,800	95,400	5,74,200					1,36,300	2,34,600	1,10,300	4,81,200	2,06,233	2,77,592	1,07,072	5,40,897	4,16,483
TOTAL	**6,84,800**	**6,99,200**	**2,81,500**	**16,65,500**				**17,80,000**	**5,01,700**	**6,30,200**	**2,95,100**	**14,27,000**	**6,18,391**	**7,37,304**	**2,98,006**	**16,53,701**	**12,00,569**

Detailed Account No. IXC.—FOREST.—Miscellaneous.

a. Fines and Forfeitures	1,400	900	700	3,000					250	1,150	600	2,000	403	507	728	1,638	3,033
b. Refunds	200	6,900	300	7,400					200	1,300	300	1,800	...	...	...	...	...
c. Recoveries of overpayments in previous years	...	...	...	...					...	...	...	...	...	...	...	...	...
d. Other Sources	15,000	14,600	52,700	82,300					9,450	18,050	27,700	55,200	15,829	21,394	26,031	63,254	52,473
TOTAL	**16,600**	**22,400**	**53,700**	**92,700**				**68,000**	**9,900**	**20,500**	**28,600**	**59,000**	**16,232**	**21,901**	**26,759**	**64,892**	**55,506**

X.—REGISTRATION.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for Registering Documents	XA	10,58,000	10,10,000	10,44,000	10,38,235	7,12,399	
Fees for Copies of Registered Documents		27,000	25,000	26,000	25,939	16,841	
Miscellaneous	XB	1,75,000	1,55,000	1,70,000	1,58,065	1,03,679	The actuals of the first eight months are Rs. 39,000 less than those of the same months last year which would reduce the revised to Rs. 11,83,000, but I have for the present allowed for an increase of Rs. 7,000 in the remaining months.
TOTAL		12,60,000	11,90,000	12,40,000	12,22,239	8,33,219	
IMPERIAL SHARE—ONE-HALF		6,30,000	5,95,000	6,20,000	6,11,119	4,16,610	
PROVINCIAL SHARE—ONE-HALF		6,30,000	5,95,000	6,20,000	6,11,120	4,16,609	

DETAILED ACCOUNT NO. XA.—REGISTRATION.—Fees for Registering Documents.

FEES ON COMPULSORY REGISTRATION IN BOOK I.					
Instruments of Gift	9,200		9,000		
Instruments of Sales or Exchange { Rupees 100 and upwards	2,12,000		2,00,700		
Instruments of Sales or Exchange { Less than Rs. 100	1,08,000		1,08,000		
Instruments of Mortgage of the value of Rs. 100 and upwards	3,20,000		3,20,000		
Other Instruments	76,000		70,000		
Instruments of Perpetual Lease	3,000		3,000		
Other Instruments of Lease	44,000		45,000		
FEES ON OPTIONAL REGISTRATION IN BOOK I.					
Instruments of Mortgage of less than Rs. 100	1,36,000		1,41,000		
Instruments of Lease	24,000		25,000		
Awards	2,500		2,000		
Other Instruments	18,000		18,000		
Other Miscellaneous Registrations, Certified Copies of Decrees and Orders of Court	20,000		20,000		
FEES ON REGISTRATIONS AFFECTING MOVEABLE PROPERTY (BOOK IV).					
Compulsory Registration	200		200		
Optional Registration	68,000		66,000		
Fees on Registration of Wills	12,000		11,000		
Other Miscellaneous Documents registered in Book III	100		100		
Fees on Registration of Joint Stock Companies	5,000		5,000		
TOTAL	10,58,000	10,10,000	10,44,000	10,38,235	7,12,399

DETAILED ACCOUNT NO. XB.—REGISTRATION.—Miscellaneous.

Searches under the Land Improvement and Agriculturists' Loans Acts	10,000		5,000		
Other Searches	76,000		78,000		
Fees on copies and Memoranda of Documents under sections 64 and 67 of the Registration Act	13,000		10,000		
Fees on covers relating to Wills	100		100		
Fees on Powers-of-Attorney authenticated	4,000		4,000		
Fees, Fines and Forfeitures	13,000		13,000		
Fees on Commissions issued	1,000		1,000		
Fees on visits paid	55,000		56,000		
Other Miscellaneous Receipts	2,900		2,900		
TOTAL	1,75,000	1,55,000	1,70,000	1,58,065	1,03,679

XI.—TRIBUTES FROM NATIVE STATES.

	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	
Tribute from Jeypore	1,000	1,000	1,000	1,000	...
Tribute from Travancore	7,83,100	7,83,100	7,83,000	7,83,112	4,98,344
Tribute from Bustar	2,000	2,000	2,000	2,000	...
Peshkash and Subsidy from Cochin	2,00,000	2,00,000	2,00,000	2,00,089	1,20,089
Peshkash and Subsidy from Mysore	35,00,000	35,00,000	35,00,000	24,50,000	...
Peshkash and Subsidy from Travancore	13,300	13,300	13,000	13,318	13,318
Peshkash from Laccadive Islands	11,600	11,600	...	...	...
TOTAL	(a) 45,11,000	45,11,000	44,99,000	34,49,519	6,31,751

(a) The increase in the proposed estimates is due to the transfer to this head from. I Land Revenue of the annual payment of Rs. 11,383 (taken at Rs. 11,600 to round the total to thousands of rupees) payable by the Raja in respect to the Laccadive Islands, *vide* paragraph 3 of Government Order, No. 460, Political, dated 23rd July 1896.

XII.—INTEREST.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Interest on Imperial Loans and Advances	XIIA	2,81,400	2,68,800	2,68,300	2,84,875	2,40,102	The increase here is due to the annual advances for Harbour Construction purposes.
Interest on Arrears of Revenue	XIIB	16,000	15,600	24,000	15,038	9,847	
Miscellaneous	XIIC	4,400	4,600	3,700	4,110	897	
Add—for rounding		3,01,800 200					
TOTAL IMPERIAL		3,02,000	2,89,000	2,96,000	3,04,023	2,50,846	
PROVINCIAL.							
Interest on Provincial Loans and Advances	XIID	1,77,200	1,66,600	1,45,600	1,54,574	1,08,731	
Interest on Government Securities	XIIE	2,400	2,400	2,400	2,133	2,133	
Add—for rounding		1,79,600 400	1,69,000 ...	1,48,000 ...	1,56,707 ...	1,10,864 ...	
TOTAL PROVINCIAL		1,80,000	1,69,000	1,48,000	1,56,707	1,10,864	The receipts of the first eight months of the current year are Rs. 8,600 in advance of those of the same months last year. If the ratio of increase, as it now stands, continues, the total receipts of the current year would amount to Rs. 1,69,600 against which I have adopted Rs. 1,69,000.
LOCAL.							
Interest on Arrears of Revenue	XIIB	1,000	1,200	2,200	924	924	
Interest on Government Securities	XIIE	41,000	41,800	40,800	42,123	19,497	
Interest on Loans		...	...	...	...	533	
TOTAL LOCAL		42,000	43,000	43,000	43,047	20,957	
TOTAL		5,24,000	5,01,000	4,87,000	5,03,777	3,82,667	

DETAILED ACCOUNT NO. XIIA.—INTEREST.—Interest on Imperial Loans and Advances.

IMPERIAL.	Rate of Interest.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—		Rs.	Rs.	Rs.	Rs.		
Madras Municipality—Water-supply	4	57,200	57,200	57,200	57,200	28,600	
Madras Harbour Trust—Harbour Works	4½	(a) 2,24,100	2,11,500	2,11,000	2,27,607	2,11,472	(a) This amount will not be realized, if the Harbour Trust Board succeeds in floating a loan in the open market and repays the whole of the debt due to Government as approved by the Government of India (G.O., No. 630, Financial, dated 25th September 1896).
DISTRICT, ETC., FUND COMMITTEE—							
Wellington Cantonment—Water-supply	4¼	100	100	100	68	30	
TOTAL		2,81,400	2,68,800	2,68,300	2,84,875	2,40,102	

DETAILED ACCOUNT NO. XIIB.—INTEREST.—Interest on Arrears of Revenue.

IMPERIAL.						
Land Revenue	10,000	9,600	18,000	9,357	5,908	
Salt	200	200	200	224	25	
Excise	5,680	5,680	5,600	5,317	3,858	
Opium	100	100	100	117	38	
Assessed Taxes	20	20	100	23	10	
General Collections	...	...	...	...	8	
TOTAL IMPERIAL	16,000	15,600	24,000	15,038	9,847	
LOCAL.						
Local Funds Act V of 1884					924	
Village Service Funds	1,000	1,200	2,000	924	...	
Irrigation Cess Funds	...	...	200	...	...	
TOTAL LOCAL	1,000	1,200	2,200	924	924	
TOTAL	17,000	16,800	26,200	15,962	10,771	

DETAILED ACCOUNT NO. XIIC.—INTEREST.—Miscellaneous.

IMPERIAL.						
Peshkash and unpaid portion of Purchase Money of Waste Lands	300	300	300	250	224	
Peshkash and Pensionary Contribution	100	100	100	75	12	
Peshkash from Laccadive Money to Civilians	3,000	3,000	2,500	2,890	...	
	1,000	1,200	800	895	661	
TOTAL	4,400	4,600	3,700	4,110	897	

Detailed Account No. XIID.—INTEREST.—Interest on Provincial Loans and Advances.

Summary.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
INTEREST ON ADVANCES TO CULTIVATORS	1,36,500	1,27,300	1,00,000	1,18 646	89,202	
INTEREST ON LOANS TO LANDHOLDERS, ETC.	400	500	500	1,805	...	
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)	40,300	38,800	45,100	34.122	19,529	
TOTAL	1,77,200	1,66,600	1,45,600	1,54,574	1,08,731	

Details.	Rate of Interest.					
Class I.						
INTEREST ON ADVANCES TO CULTIVATORS—						
Land Improvement Act XIX of 1883—						
Ordinary Loans	6·25	61,693	56,800	36,230		
Loans under Special Well Rules	3·00	41,082	42,800	40,220	1,17,134	
	4·00	32,527	26,400	21,680		88,450
		1,35,302	1,26,000	98,130	1,17,134	88,450
Loans under the Agriculturists' Loans Act XII of 1884	6·25	1,219	1,300	1,870	1,203	752
Survey and other Advances	...	...	...	...	309	...
		1,36,521	1,27,300	1,00,000	1,18,646	89,202
Deduct—for rounding		*21*	...	...	...	...
TOTAL INTEREST ON ADVANCES TO CULTIVATORS		1,36,500	1,27,300	1,00,000	1,18,646	89,202
Class III.						
INTEREST ON LOANS TO LANDHOLDERS, ETC.—						
Banganapalle Nawab	6·00	...	...	...		
Shulagiri Estate	5·00	360	500	500	1,156	...
					650	...
Add—for rounding		360	500	500	1,806	...
		40	...	...	...	...
TOTAL		400	500	500	1,806	...
Class IV.						
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)—						
Loans to Municipalities—						
Cuddapah Water-supply	4·25	380	390	380	399	196
Kumbakónam Drainage	4·50	2,400	2,420	2,440	2,545	1,237
Adóni Water-supply	4·25	2,640	2,690	2,680	2,739	1,344
Ootacamund—Roads and Water-supply	4·50					
Kandal Drainage	4·25	2,100	2,200	2,200	2,325	1,099
South Water-supply	4·25					
Coonoor—Market Sheds	4·50					
Drainage	4·25	400	420	420	455	211
Do.	4·50					
Cochin Reclamation, Kalvetti	4·50	220	250	250	290	130
Calicut Bridges	4·50	760	860	860	950	430
Tellicherry Roads	4·25	150	170	170	191	85
Mávavaram Markets and Sheds	4·25	210	210	210	230	107
Tanjore Water-supply	4·25	7,520	7,780	7,780	7,829	3,893
Madura Water-supply	4·25	7,910	8,120	6,730	6,861	4,089
Trichinopoly Water-supply	4·25	5,280	5,470	5,470	4,324	2,737
Kurnool Water-supply	4·25	2,280	2,330	2,310	1,953	1,164
Dindigul Water-supply	4·25	1,380	1,400	1,400	491	701
Conjeeveram Water-supply	4·25	5,460	1,700	...	...	866
Other Municipalities	..	...	...	10,000	...	...
Vaniambadi	4 25	...	390	...	...	153
		39,030	36,800	43,300	31,582	18,442
Interest on Loans to District Boards—						
Saidapet Iron Girder Bridge	4·50	820	1,450	1,450	2,053	803
Tellicherry Ghât Road	4·50	220	350	350	487	193
Other Bodies	...	210	200	...	...	91
		1,250	2,000	1,800	2,540	1,087
		40,340	38,800	45,100	34,122	19,529
Deduct—for rounding		*40*	...	...	...	...
TOTAL		40,300	38,800	45,100	34,122	19,529

Detailed Account No. XIIE.—INTEREST.—Interest on Government Securities.

	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1896–97.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
PROVINCIAL	Rs.	Rs.	Rs.	Rs.	Rs.	
LOCAL.	2,400	2,400	2,400	2,133	2,133	
Local Funds Act V of 1884	41,000	41,800	40,500	42,123	19,497	
Village Service Funds	...	...	...	...	...	
Irrigation Cess Funds	...	...	300	...	...	
TOTAL LOCAL	41,000	41,800	40,800	42,123	19,497	
TOTAL	43,400	44,200	43,200	44,256	21,630	

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
Sale-proceeds of Unclaimed and Escheated Property	...	Rs.	Rs.	Rs.	Rs.		
Court-fees realised in Cash	XVIAa	18,000	13,000	20,000	18,382	7,065	
General Fees, Fines and Forfeitures	XVIAb	20,200	16,500	18,500	20,209	9,734	
Pleadership Examination Fees	...	7,09,000	6,31,300	7,19,000	6,84,251	4,33,554	
Miscellaneous Fees and Fines	XVIAc	5,000	5,000	5,000	4,235	5,145	
Miscellaneous	...	2,500	1,200	2,500	3,012	815	
TOTAL		7,300	6,000	5,000	11,858	3,044	
		7,62,000	6,73,000	7,70,000	7,41,947	4,59,357	The actuals of the first eight months of the current year show a fall of about Rs. 62,000 compared with the previous year chiefly under *Magisterial Fines* which is a fluctuating item of receipt. The actuals of 1895–96 under the last minor head *Miscellaneous* included a sum of Rs. 7,000, being the gain realized by the sale of Government Securities held by the Court of Small Causes.

Detailed Account No. XVIAa.—LAW AND JUSTICE—COURTS OF LAW.—Court-fees realised in Cash.

Process Servers' and Ameens' Fees	350	380	350	343	275	
Recoveries on account of Pauper Suits	19,300	16,000	17,600	19,335	9,395	
Other Items	550	120	550	531	84	
TOTAL	20,200	16,500	18,500	20,209	9,734	

Detailed Account No. XVIAb.—LAW AND JUSTICE—COURTS OF LAW.—General Fees, Fines and Forfeitures.

Translation Fees	13,000	14,000	13,000	11,770	10,583	
Printing Fees	60,000	56,000	62,000	55,665	38,632	
Other Fees	5,500	5,000	5,000	4,919	3,695	
Civil Courts	800	300	1,000	266	166	
Magisterial Fines	6,16,400	5,40,000	6,26,000	5,98,622	3,69,217	The Budget under Magisterial fines is reduced in the revised with reference to a fall of Rs. 50,000 in the first eight months' actuals of the current year compared with those of last year.
Other Items	13,300	16,000	12,000	13,009	11,261	
TOTAL	7,09,000	6,31,300	7,19,000	6,84,251	4,33,554	

Detailed Account No. XVIAc.—LAW AND JUSTICE—COURTS OF LAW.—Miscellaneous Fees and Fines.

Fees from Notaries Public	500	300	300	525	152	
Pleaders' Admission Fees	1,000	300	1,600	428	185	
Fees for Petroleum Licenses, etc.	1,000	600	600	2,059	478	
TOTAL	2,500	1,200	2,500	3,012	815	

XVIB.—LAW AND JUSTICE—JAILS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
Jails	XVIBa	21,000	18,000	21,000	18,834	11,504	
Jail Manufactures	..	4,60,000	4,40,000	4,05,000	4,65,119	2,52,673	The decrease under Jail manufactures in the Revised compared with the actuals of past year is due to less outlay on this account in the current year.
TOTAL		4,81,000	4,58,000	4,26,000	4,83,953	2,64,177	

Detailed Account No. XVIBa.—LAW AND JUSTICE—JAILS.—Jails.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Hire of Convicts	16,000	13,000	15,000	13,877	7,875	
Miscellaneous	5,000	5,000	6,000	4,957	3,629	
TOTAL	21,000	18,000	21,000	18,834	11,504	

XVII.—POLICE.

Provincial.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Police supplied to Municipal, Cantonment and Town Funds	...	400	4,000	400	(a) 8,278	2,567	(a) The actuals of 1895-96 and the Revised estimate of the current year include recoveries effected in connection with the Kaluguma ai and the Ma'abar Moplah riots.
Police supplied to Public Departments, Private Companies and Persons	XVIIA	20,000	30,000	35,000	47,008	23,629	
Presidency Police	XVIIB	26,000	27,100	28,600	29,819	13,936	
Cash Receipts under the Arms Act	...	...	...	...	...	...	
Fees, Fines and Forfeitures	XVIIC	3,61,300	3,48,000	3,60,300	3,60,792	2,30,398	
Superannuation Receipts	...	1,500	2,100	1,300	1472	1,151	
Miscellaneous	XVIID	31,800	38,800	31,400	33,100	26,980	
TOTAL		4,41,000	4,50,000	4,57,000	4,80,469	2,98,661	

Detailed Account No. XVIIA.—POLICE.—Supplied to Public Departments, Private Companies and Persons.

Private Persons	14,000		13,740		23,629	
Public Departments	...		1,340			
Punitive Police, Malabar	3,000		3,000			
Do. Nellore	220		220	47,008		
Do. Tinnevelly	2,750		2,700			
Police supplied to Railway	...		14,000			
Add—For rounding	19,970	30,000	35,000	47,008	23,629	
	30	...	...	...	...	
TOTAL	20,000	30,000	35,000	47,008	23,629	The Platform Police having been amalgamated with the Railway Police from 1st November 1896, the recovery on this account is shown as a deduction from charge. This accounts for the low figure in the proposed estimates.

Detailed Account No. XVIIB.—POLICE.—Presidency Police.

Police supplied to Public Depts., Private Companies and Persons	9,300	9,000	10,300	9,200	6,114	
Police supplied to Municipal Cantonment, etc., Town Funds	5,340	5,500	6,340	5,504	...	
Hackney Carriage Fees	3,000		3,600		6,969	
Forfeitures (Unclaimed Property)	1,000	11,500	1,000	13,708	389	
Other Fees	6,000		6,000		...	
Superannuation Receipts	600		600	583	464	
Recoveries of Clothing, Arms, Accoutrements, etc.	60	600	60	...		
Other Miscellaneous Receipts	500	...	500	824	13,936	
Rent of Policemen's Huts	200	500	200			
TOTAL	26,000	27,100	28,600	29,819		

Detailed Account No. XVIIC.—POLICE.—Fees, Fines and Forfeitures.

POLICE RECEIPTS.						
Fees under Act I of 1881, Boat Fees	...		...	...	...	
Fines realized by Magistrates under the Police Act	20				...	
Hackney Carriage and Drawers, etc., License Fees	1,270		10	...	908	
Forfeitures (Unclaimed Property)	30		1,850	1,125	...	
Inspection of Boilers—			30	...		No recoveries on account of the inspection of boilers are expected in the current year.
Fees under Madras Act III of 1893	2,050				...	
Recoveries from Municipalities	2,950	...	1,960	...	...	
	...	...	2,450	...		
Deduct—For rounding	6,320	2,000	6,300	1,125	908	
	20	...	...	...	...	
TOTAL	6,300	2,000	6,300	1,12 5	908	
POUND FUND RECEIPTS.						
Fines on Stray Cattle	2,93,000	2,84,000	2,89,000	2,97,114	1,89,917	
Sale of Forfeited or Impounded Cattle	25,000	25,000	27,000	24,341	15,350	
Fees on account of Feeding	35,000	35,000	36,000	36,381	23,051	
Other Pound Receipts	2,000	2,000	2,000	1,831	1,172	
TOTAL	3,55,000	3,46,000	3,54,000	3,59,667	2,29,490	The Budget has been reduced in the Revised with reference to a falling off of Rs. 16,000 in the actuals of the first 8 months of the current year.
TOTAL	3,61,300	3,48,000	3,60,300	3,60,792	2,30,398	

Detailed Account No. XVIID.—POLICE.—Miscellaneous.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Recoveries on account of Clothing	2,000	2,000	2,000	1,775	1,126	
Recoveries on account of Arms and Accoutrements	2,000	4,000	2,000	3,922	2,206	
Books	450	500	100	453	276	
Sale-proceeds of Unserviceable Articles	1,600	1,300	1,300	1,822	723	
Other Miscellaneous Receipts	3,500	9,000	4,000	2,934	7,732	
Rent of Policemen's Huts	22,300	22,000	22,000	22,194	14,917	
	31,850	38,800	31,400	33,100	26,980	
Deduct—For rounding	50	...	...	...	...	
TOTAL	**31,800**	**38,800**	**31,400**	**33,100**	**26,980**	

XVIII.—MARINE.

Provincial.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.		
Hire of Vessels (S.S. "Margarita and Irene")	500	...		304		
Miscellaneous	500	...		(a) 1,12,911		(a) This represents the balance of contribution made to the Pamban Pilotage Funds on account of the Dredger "Wenlock" in previous years re-adjusted to the credit of Provincial Funds in the accounts of 1895-96.
TOTAL	1,000	...	...	1,13,215	...	

XIX.—EDUCATION.

Provincial.	Detailed, Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
Fees, Government Colleges, General	XIXA	58,000	56,400	60,000	53,334	29,676	
Fees, Government Colleges, Professional	XIXB	74,000	80,000	65,000	74,796	48,046	
Fees, Schools, General	XIXC	25,000	21,000	24,000	20,922	6,600	
Fees, Schools, Special	XIXD	10,000	14,000	12,500	12,927	8,544	
Contributions	XIXE	1,600	1,600	1,600	300	1,409	
Miscellaneous	XIXF	34,400	32,000	29,900	32,668	16,509	
Total Provincial		2,03,000	2,05,000	1,93,000	1,94,947	1,10,784	
Local.							
Fees, Schools, General	XIXC	2,20,000	2,15,000	2,20,000	2,11,383	1,32,294	
Fees, Schools, Special	XIXD	300	300	100	196	281	
Contributions	XIXE	2,500	3,500	3,800	2,251	2,754	
Income from Endowments		100	100	200	138	79	
Miscellaneous	XIXF	14,100	14,100	15,900	13,142	8,386	
Total Local		2,37,000	2,33,000	2,40,000	2,27,110	1,43,794	
TOTAL		4,40,000	4,38,000	4,33,000	4,22,057	2,54,578	

Detailed Account No. XIXA.—EDUCATION.—Fees, Government Colleges, General.

Presidency College	35,000		36,000		
Rajahmundry College	7,000		7,000		
Kumbakonam College	12,500		13,500	53,334	29,676
Mangalore College	3,500		3,500		
TOTAL	**58,000**	**56,400**	**60,000**	**53,334**	**29,676**

Detailed Account No. XIXB.—EDUCATION.—Fees, Government Colleges, Professional.

Law College	65,000		60,000	67,287	35,160	
College of Engineering	8,300		4,100	6,922	4,319	
College of Agriculture	450		600	387	465	
Teachers' College	200		200	200	8,102	
Rajahmundry College, Training Section	50		100	...	...	
TOTAL	**74,000**	**80,000**	**65,000**	**74,796**	**48,046**	The increase under Government Colleges, Professional, is due to the fees levied from the Engineer Subordinate class being credited to the College Department instead of to the school department as formerly.

Detailed Account No. XIXC.—EDUCATION.—Fees, Schools, General.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees, Primary Schools—						
For Boys	1,850	2,000	1,750	2,042	1,147	
For Girls	850		1,000			
Fees, Secondary Schools—						
For Boys	20,000	19,000	20,000	18,880	5,453	
For Girls	2,300		1,250			
TOTAL PROVINCIAL	25,000	21,000	24,000	20,922	6,600	
LOCAL	2,20,000	2,15,000	2,20,000	2,11,383	1,32,294	
TOTAL	**2,45,000**	**2,36,000**	**2,44,000**	**2,32,305**	1,38,894	

Detailed Account No. XIXD.—EDUCATION.—Fees, Schools, Special.

PROVINCIAL.						
Training Schools	500	4,000	700	2,932	2,869	
School of Engineering	6,500	7,000	8,800	7,196	3,691	*Vide* remarks on the previous page.
School of Arts	2,000	3,000	2,000	2,241	1,984	
Other Technical Schools	1,000		1,000	558		
TOTAL PROVINCIAL	10,000	14,000	12,500	12,927	8,544	
LOCAL	300	300	100	196	281	
TOTAL	**10,300**	**14,300**	**12,600**	**13,123**	8,825	

Detailed Account No. XIXE.—EDUCATION.—Contributions.

PROVINCIAL.						
From Municipalities	300	300	300	300	200	
From the Maharajah of Jeypore and Singapore and the Zamindar of Parlákimedi	1,300	1.300	1,300	...	1.209	
TOTAL PROVINCIAL	1,600	1,600	1,600	300	1,409	
LOCAL.						
From Municipalities	1,500	1,500	1,800	1,471	1,466	
From Private Individuals	1,000	2,000	2,000	780	1,288	
TOTAL LOCAL	2,500	3,500	3,800	2,251	2,754	
TOTAL	**4,100**	**5,100**	**5,400**	**2,551**	4,163	

Detailed Account No. XIXF.—EDUCATION.—Miscellaneous.

PROVINCIAL.						
Sale of Books	50	100	1,000	28	42	
Sales at the School of Arts	9,000	8,000	9,000	9,352	2,732	
Farm and other Receipts, College of Agriculture	4,500	...	4,000	...	...	
Receipts, Reformatory School	3,000	3,000	2,000	3,549	1,764	
Sales at other Technical Schools and Classes	100	...	100	...	...	
Teachers' Certificate Examination Fees	11,000	8,400	9,000	6,965	5,695	
Fees for Registration of Copyrights	600	500	600	634	305	
Miscellaneous	6,150	12,000	4,200	12,140	5,971	
TOTAL PROVINCIAL	34,400	32,000	29,900	32,668	16,509	
LOCAL.	14,100	14,100	15,900	13,142	8,386	
TOTAL	**48,500**	**46,100**	**45,800**	**45,810**	24,895	

XX.—MEDICAL.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
Provincial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Medical College Fees	XXA	14,000	14,000	14,000	14,671	8,700	These receipts tend to grow and the estimates have been accordingly raised.
Hospital Receipts		24,900	24,000	22,000	20,579	15,898	
Lunatic Asylum Receipts		18,000	15,000	13,000	15,482	9,805	
Medicines sold by Civil Surgeons		1,000	100	1,300	524	5	
Contributions		70,300	72,400	68,400	80,613	3,955	
Miscellaneous		3,000	2,500	3,300	1,710	1,454	
		1,31,200	1,28,000	1,22,000	1,33,579	39,817	
Deduct—For rounding		200	...	...	...	...	
Total Provincial		1,31,000	1,23,000	1,22,000	1,33,579	39,817	
Local.							
LOCAL FUNDS ACT V OF 1884.							
Hospital Receipts	XXA	300	400	300	325	191	
Medicines sold by Civil Surgeons		2,500	3,000	2,200	2,711	2,358	
Contributions		12,500	13,500	12,100	13,170	4,210	
Income from Endowments		2,000	3,000	600	3,143	616	
Miscellaneous		3,700	3,100	4,800	3,362	2,419	
Total Local		21,000	23,000	20,000	22,711	9,794	
TOTAL		1,52,000	1,51,000	1,42,000	1,56,290	49,611	

Detailed Account No. XXA.—MEDICAL.—Contributions.

Provincial.							
Contributions on account of—							
Medical College		17,000	16,000	15,000	16,096	...	
Sanitary Inspection		8,000	8,000	8,000	7,680	...	
Sanitary Engineer's Establishment		22,200	25,600	22,000	34,347	292	The estimates are those proposed by Government. In 1895–96, a sum of Rs. 30,000 was recovered from the Municipalities of Tanjore and Madura.
Cutler's Establishment, Medical Store Depôt		...	...	...	418	3	
Reserve Staff of Medical Subordinates		1,250	1,300	1,600	1,240	...	
For the Maintenance of Government Hospitals and Dispensaries, Madras Municipality		20,000	20,000	20,000	20,832	3,660	
For Medical Subordinates		1,850	1,500	1,800			
Total Provincial		70,300	72,400	68,400	80,613	3,955	
Local.							
From Municipalities		5,000	5,000	4,600	4,946	963	
From Private Individuals		7,500	8,500	7,500	8,224	3,247	
Total Local		12,500	13,500	12,100	13,170	4,210	
TOTAL		82,800	85,900	80,500	93,783	8,165	

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.
Provincial.		Rs.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts	XXIA	3,700	3,700	3,900	3,735	2,260
Veterinary and Stallion Receipts		...	...	...	1,030	...
Cinchona Plantations	XXIB	1,00,000	1,10,000	1,00,000	1,05,616	67,787
Emigration Fees	XXIC	7,000	5,400	7,000	5,334	4,641
Inland Labour Transport Fees		1,000	1,000	900	1,062	460
Examination Fees	XXID	1,08,400	1,04,700	1,01,000	99,747	1,02,218
Miscellaneous		200	200	200	255	92
		2,20,300	2,25,000	2,13,000	2,16,779	1,77,458
Deduct—For rounding		300	...	...	...	...
TOTAL		2,20,000	2,25,000	2,13,000	2,16,779	1,77,458

Detailed Account No. XXIA.—SCIENTIFIC, ETC., DEPTS.—Botanical and other Public Garden Receipts.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Government Gardens—Sale of Seeds, Plants, etc.	3,000		3,000			
Barlyar Gardens—Sale of Seeds, Plants, etc.	300		300			
Medicinal Gardens—Value of Drugs supplied to the Indian Medical Department	250		500			
Other Public Gardens	...		...			
Old College Park, Madras, Sale of Fruit, Grass, etc.	100		30			
Munro's Park at Gooty (Anantapur)	50		70			
TOTAL	3,700	3,700	3,900	3,735	2,260	

Detailed Account No. XXIB.—SCIENTIFIC, ETC., DEPARTMENTS.—Cinchona Plantations.

Sale of Febrifuge	47,000		47,000			
Sale of Quinine	52,000		52,000			
Bark supplied to Private Parties	200		200			
Bark supplied to Madras Medical Department	200		200			
Bark supplied to Bombay Medical Department	...		...			
Sale of Seeds and Plants	50		50			
Government Quinologist's Fees	50		50			
Miscellaneous	500		500			
TOTAL	1,00,000	1,10,000	1,00,000	1,05,616	67,787	The Director estimates the receipts of the current year at a lakh of Rupees; but I have, with reference to the actuals of the past and current years, raised his estimate to Rs. 1,10,000. The actuals of the first 8 months of the current year show an increase of about Rs, 6,000 over those of the corresponding period of last year.

Detailed Account No. XXIC.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration Fees.

Emigration to British Colonies—						
Mauritius	2,000		2,000			
Natal	5,000		5,000			
TOTAL	7,000	5,400	7,000	5,334	4,641	

Detailed Account No. XXID.—SCIENTIFIC, ETC., DEPARTMENTS.—Examination Fees.

PROVINCIAL.						
Government Examinations—						
Technical Examinations	7,000		5,000			
Upper Secondary Examination	2,000		2,000			
Handwriting Test for Under Graduates	4,800		3,000			
Medical Entrance Examinations	1,000		1,400			
Special and Salt and Abkári Tests	33,500		32,000			
Salt Competitive Examination	200		200			
Sub-Assistant Inspectors' Tests	400		700			
Lower Secondary Examination	36,000		29,000			
Primary Examination	20,000		23,600			
Miscellaneous Sources	100		100			
TOTAL	1,05,000	1,02,000	97,000	96,351	1,00,557	
Village Officers' Special Test Examination Fees	1,400	1,000	2,000	1,021	287	
Examination of Assistants—						
Fees from Gentlemen appearing for Reward Examinations in the Vernaculars (High Proficiency Tests)	1,000	1,200	1,000	1,145	970	
Provincial Civil Service Examination Fees	1,000	500	1,000	1,230	404	
TOTAL PROVINCIAL	1,08,400	1,04,700	1,01,000	99,747	1,02,218	

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Subscriptions to the Military Fund	XXIIA	(a) 23,600	30,400	30,000	37,988	17,543	(a) These receipts exhibit an annual decline.
Subscriptions to the Military Orphan Fund	...	300	200	...	303	153	
Subscriptions to the Medical Retiring Fund	...	(b) 4,300	3,900	10,000	12,371	2,659	(b) These estimates are based upon the figures furnished by the Military Accounts Department. The decrease is attributed to non-receipt of donations from subscribers to secure additional rate of pension for their daughters.
Subscriptions under the Indian Civil Service Family Pension Regulations	...	(c) 30,000	27,000	23,700	24,589	18,575	(c) These subscriptions exhibit a progressive increase while the subscriptions to the Madras Civil Fund decrease annually.
Subscriptions to the Bengal Civil Fund	...	3,200	3,200	5,000	2,288	2,113	
Subscriptions to the Bombay Civil Fund	...	...	(d) 400	...	3,560	382	(d) The Revised estimate for the current year provides for the subscription of Mr. C. H. Jopp, Bo. C.S., District Judge of Nassick on special duty in Maisur.
Subscriptions to the Madras Civil Fund	...	34,000	39,600	41,000	45,244	24,910	
Contributions for Pensions and Gratuities	XXIIB	6,600	6,300	6,300	1,841	1,675	
TOTAL, IMPERIAL		1,02,000	1,11,000	1,16,000	1,28,184	68,010	
PROVINCIAL.							
Contributions for Pensions and Gratuities	XXIIB	54,900	50,900	46,800	46,155	29,768	
Miscellaneous	...	100	100	200	93	25	
TOTAL, PROVINCIAL		55,000	51,000	47,000	46,248	29,793	
LOCAL.							
Contributions for Pensions and Gratuities	XXIIB	1,000	1,000	1,000	368	505	
TOTAL		1,58,000	1,63,000	1,64,000	1,74,800	98,308	

DETAILED ACCOUNT NO. XXIIA.—SUPERANNUATION.—Subscriptions to the Military Fund.

Subscriptions to the Military Fund, Bengal		800	800	400	747	509	
Subscriptions to the Military Fund, Madras		22,000	28,800	28,800	36,413	16,447	
Subscriptions to the Military Fund, Bombay		800	800	800	828	587	
TOTAL		23,600	30,400	30,000	37,988	17,543	

DETAILED ACCOUNT NO. XXIIB.—SUPERANNUATION.—Contributions for Pensions and Gratuities.

IMPERIAL.							
Contributions of Officers lent to the South Indian Railway Company.	6,600	6,300	6,300	1,841	1,675	These estimates have been furnished by the Examiner of Guaranteed Railway Accounts.
PROVINCIAL.							
Contributions of Officers lent to Foreign Service	12,000	10,800	12,500	11,344	5,330	
Contributions of Persons employed by the Court of Wards	11,000	11,000	12,500	11,007	6,449	
Contributions of Persons employed by Distillery Contractors	...	...	...	...	...	
Contributions of Persons employed in the Special Fund Establishments	12	200	20	13	150	
Contributions of Persons employed in the District, etc., Boards	(e) 28,000	24,800	19,630	21,059	15,370	(e) These contributions show a progressive increase and the estimates have been framed accordingly.
Contributions of Persons employed in the Municipalities	1,500	1,500	300	1,057	726	
Contributions for Pensions of the Additional Translators of High Court	384	384	384	384	256	
Contributions of Persons employed by the Harbour Trust Board	974	974	974	975	691	
Annuity Deductions of Covenanted Civilians lent to Native States, etc., for short terms	800	812	192	246	487	
Refund of Gratuity, Pensions, and Bonus	230	430	300	70	309	
TOTAL, PROVINCIAL	54,900	50,900	46,800	46,155	29,768	
LOCAL.						
Contribution towards Local Fund Pension	1,000	1,000	1,000	368	505	
TOTAL	62,500	58,200	54,100	48,364	31,948	

XXIII.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Stationery Receipts	XXIIIA	21,000	21,700	13,000	20,719	7,302	
Sale of Gazettes and other Publications	XXIIIB	500	300	600	437	251	
Other Press Receipts	XXIIIC	1,000	3,000	400	922	2,825	
		22,500	25,000	14,000	22,078	10,378	
Deducting—for rounding		500	...	...	...	...	
TOTAL IMPERIAL		22,000	25,000	14,000	22,078	10,378	
PROVINCIAL.							
Stationery Receipts	XXIIIA	30,000	33,000	31,000	33,183	24,671	
Sales of Gazettes and other Publications	XXIIIB	90,700	70,000	81,000	70,808	31,291	
Other Press Receipts	XXIIIC	30,000	29,000	26,000	29,040	16,287	
		1,50,700	1,32,000	1,38,000	1,33,031	72,249	
Add—For rounding		300	...	...	...	...	
TOTAL PROVINCIAL		1,51,000	1,32,000	1,38,000	1,33,031	72,249	
TOTAL		1,73,000	1,57,000	1,52,000	1,55,109	82,627	The Revised Estimate has been based chiefly upon the actuals of the past and current years.

DETAILED ACCOUNT No. XXIIIA.—STATIONERY AND PRINTING.—Stationery Receipts.

IMPERIAL.						
Stationery supplied to State Railways	21,000	21,700	13,000	20,719	7,302	
PROVINCIAL.						
Sale-proceeds of Stationery	27,000	31,000	28,000	30,578	22,937	
Sale-proceeds of Stationery Boxes, etc.	1,500	1,000	1,500	1,268	935	
Sale-proceeds of Service Registers	1,500	1,000	1,500	1,337	799	
TOTAL PROVINCIAL	30,000	33,000	31,000	33,183	24,671	
TOTAL	51,000	54,700	44,000	53,902	31,973	

DETAILED ACCOUNT No. XXIIIB.—STATIONERY AND PRINTING.—Sales of Gazettes, etc.

IMPERIAL.						
Sale of Civil Account and Public Works Codes	500	300	600	437	251	
PROVINCIAL.						
Subscription to Gazettes, etc. — Secretariat Press	4,000				1,397	
Subscription to Gazettes, etc. — District Treasuries	450		3,700	3,968	192	
Subscription to Gazettes, etc. — Collectorate Presses	6,700		300	427	2,857	
Indian Law Reports — Secretariat Press	14,000		7,000	6,570	3,165	
Indian Law Reports — District Treasuries	50		15,000	13,975	...	
Sale of Acts and Books, etc. — Secretariat Press	3,500		...	14	2,750	
Sale of Acts and Books, etc. — District Treasuries	29,000		4,000	3,429	12,540	
Sale of Acts and Books, etc. — Collectorate Presses	14,000		11,000	28,541	6,721	
Sale of Acts and Books, etc. — High Court	19,000		22,000	13,884	1,669	
TOTAL PROVINCIAL	90,700	70,000	18,000	...	31,291	
TOTAL	91,200	70,300	81,000	70,808	31,542	
			81,600	71,245		

DETAILED ACCOUNT No. XXIIIC.—STATIONERY AND PRINTING.—Other Press Receipts.

IMPERIAL.						
Other Press Receipts (State Railways)	1,000	3,000	400	922	(a) 2,825	(a) This represents recoveries from the South Indian Railway.
PROVINCIAL.						
Private work done by Government or Jail Presses. — Secretariat Press	6,000		6,200	17,721	11,446	
Private work done by Government or Jail Presses. — Collectorate Presses	8,000		8,000	7,788	3,132	
Private work done for Municipalities, etc. — Secretariat Press	8,000		5,500	...	...	
Advertisements and Miscellaneous — Secretariat Press	7,000		5,500	1,018	1,288	
Advertisements and Miscellaneous — Collectorate Presses	1,000		800	2,483	421	
TOTAL PROVINCIAL	30,000	29,000	26,000	29,040	16,287	
TOTAL	31,000	32,000	26,400	29,962	19,112	

XXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
Gain by Exchange		...	...	...	...	...	
Premium on Bills		16,000	20,000	14,000	9,901	13,742	Apart from the unusually large sales of wire transfers on Calcutta and Bombay in the current year for which a premium of one sixteenth per cent. is realized, the premium on local sales has been more than what was anticipated. I have raised the estimates accordingly.
Unclaimed Bills of Exchange of more than three years' standing		200	...	500	143	...	
Percentages chargeable on Europe Stores (*a*) for Provincial and Local Funds, etc.		8,800	10,000	8,500	9,078	4,234	
Pearl Fishery Receipts		...	...	...	4	...	
TOTAL IMPERIAL		25,000	30,000	23,000	19,126	17,976	
PROVINCIAL.							
Unclaimed Deposits	XXVA	52,000	53,500	42,000	53,345	4,967	
Treasure Trove		1,000	1,000	1,000	443	512	
Sale of old Stores and Materials		4,300	4,000	4,100	4,287	2,660	
Sales of Land and Houses, etc.		200	200	600	207	21	
Fees for Government Audits	XXVB	8,200	8,200	10,800	9,051	3,318	
Contributions	XXVC	73,900	70,200	64,300	76,004	3,910	
Rents	XXVD	100	100	100	60	55	
Miscellaneous Fees, Fines and Forfeitures	XXVE	24,600	25,100	24,100	25,317	16,066	
Pearl Fishery Receipts		...	...	...	4	...	
Miscellaneous	XXVF	6,500	5,700	7,000	6,651	3,363	
Add—For rounding		1,70,800	1,68,000	1,54,000	1,75,369	34,902	
TOTAL PROVINCIAL		200	...	...	...	...	
		1,71,000	1,68,000	1,54,000	1,75,369	34,902	
LOCAL.							
Contributions	XXVC	16,300	16,300	17,800	16,455	5,490	
Rents	XXVD	4,39,000	4,58,000	4,49,000	4,41,683	2,67,442	
Miscellaneous Fees, Fines and Forfeitures	XXVE	60,700	60,000	50,200	52,161	37,084	
Miscellaneous	XXVF	1,15,200	1,12,700	1,29,000	1,17,731	46,134	
Deduct—For rounding		6,31,200				...	
TOTAL LOCAL		200	...	...	...	...	
		6,31,000	6,47,000	6,46,000	6,28,030	3,56,150	
TOTAL		8,27,000	8,45,000	8,23,000	8,22,525	4,09,028	

(*a*) One per cent. chargeable on Stores for Provincial and Local Funds, etc., two per cent. chargeable on English Stores for departmental charges.

DETAILED ACCOUNT NO. XXVA.—MISCELLANEOUS.—Unclaimed Deposits.

Unclaimed Deposits	50,000	50,000	40,000	52,500	2,122	The estimates have been raised with reference to the actuals of the past two years.
Unclaimed Currency Notes	2,000	3,500	2,000	845	2,845	
TOTAL	52,000	53,500	42,000	53,345	4,967	

DETAILED ACCOUNT NO. XXVB.—MISCELLANEOUS.—Fees for Government Audits.

PROVINCIAL.						
Accounts of Harbour Trust Board	1,000					
Accounts of Lawrence Asylum Press, Madras Branch	200	1,000	1,000			
Accounts of Lawrence Asylum Press, Ootacamund Branch	200	200	200			
Accounts of Civil Orphan Asylum	350	200	200			
Accounts of Madras Municipality	...	350	350			Commencing with the accounts of 1895-96, this is credited under contributions.
Accounts of Official Assignee	300	...	2,500			
Accounts of Administrator-General	1,400	350	300			
Accounts of Court of Wards	150	1,400	1,400			
Accounts of Madras University	250	150	150			
Accounts of Emigration, Natal	1,650	250	250			
Accounts of Emigration, Mauritius		1,600	1,650			
One-eighth per cent. Commission on Sale and Purchase of Government Securities	2,400					
Accounts of the Official Trustee	300	2,400	2,800			It is presumed that the accounts of the Official Trustee will, as in the current year, be audited by this office.
		300	...			
TOTAL	8,200	8,200	10,800	9,051	3,318	

(*a*) One per cent. chargeable on Stores for Provincial and Local Funds, etc., two per cent. chargeable on English Stores for departmental charges.

Detailed Account No. XXVC.—MISCELLANEOUS.—Contributions.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contributions from the Madras Municipality	50,000	50,0 0	50,000	50,000	...	
Recoveries from Mofussil Municipalities on account of Cost of Local Funds Controlling Establishments in the — Chief Secretariat	(a) 14,800	(a) 11,200	6,700		3,910	(a) The increase here represents recoveries on account of the salary of the newly-appointed Secretary to the Local and Municipal Department.
— Accountant-General's Office	9,112	9,000	7,600	18,003	...	
Waltair Asylum Receipts	...	...	...	8,001	3,910	
Deduct—for rounding	73,912 12	70,200	64,300	76,004	...	
TOTAL PROVINCIAL	73,900	70,200	64,300	...	3,910	
LOCAL.				76,004		
Municipal Contributions	300	300	300	490	70	
Voluntary Contributions	16,000	16,000	17,500	15,965	5,420	
TOTAL LOCAL	16,300	16,300	17,800	16,455	5,490	
TOTAL	**90,200**	**86,500**	**82,100**	**92,459**	**9,400**	

Detailed Account No. XXVD.—MISCELLANEOUS.—Rents.

PROVINCIAL	100	100	100	60	55	
LOCAL.						
Local Funds under Act V of 1884—						
Choultry Rents	2,65,000	2,86,000	2,86,000	2,71,487	1,55,612	
Market Rents	1,60,000	1,58,000	1,48,000	1,56,393	1,03,235	
Bungalow Fees	14,000	14,000	15,000	13,803	8,595	
TOTAL LOCAL	4,39,000	4,58,000	4,49,000	4,41,683	2,67,442	
TOTAL	**4,39,100**	**4,58,100**	**4,49,100**	**4,41,743**	**2,67,497**	

Detailed Account No. XXVE.—MISCELLANEOUS.—Miscellaneous Fees, Fines and Forfeitures.

PROVINCIAL.						
Birth, Death and Marriage Registration Fees	100	100	100	176	58	
Fees for the Registry of Passports	...	...	...	7	3	
Fees for stamping Weights and Measures	23,000	23,000	22,500	23,497	14,074	
Other items	1,500	2,000	1,500	1,637	1,931	
TOTAL PROVINCIAL	24,600	25,100	24,100	25,317	16,066	
LOCAL.						
Local Funds under Act V of 1884—						
Fines under Police Act	22,000	21,500	22,000	21,712	13,294	
Pandal Fees	7,500	7,300	7,000	7,870	5,139	
Slaughter-house Fees	1,200	1,200	1,200	1,201	648	
Other Fees and Fines	30,000	30,000	20,000	21,378	18,003	
TOTAL LOCAL	60,700	60,000	50,200	52,161	37,084	
TOTAL	**85,300**	**85,100**	**74,300**	**77,478**	**53,150**	

Detailed Account No. XXVF.—MISCELLANEOUS.—Miscellaneous.

PROVINCIAL.						
Survey Expenses and Charges for advertising Sale of Waste Land	...	...	...	...	...	
Cash Recoveries of Service payments in previous years	...	...	...	...	...	
Recoveries on account of Law Charges	1,000	1,000	1,000	1,313	756	
Sale of Wild Animals destroyed	4,000	3,000	4,000	3,823	1,920	
Sale of Books	500	700	200	671	343	
Other items	1,000	1,000	1,800	844	344	
TOTAL PROVINCIAL	6,500	5,700	7,000	6,651	3,363	
LOCAL.						
Sale of Avenue clippings	1,15,000	1,12,500		93,422	37,469	
Sale-proceeds of old Stores, etc.				410	192	
Sundry Receipts				23,789	8,432	
Village Service Fund				108	39	
Road Fund—Bhadrachalam and Rekapalli Taluks	200	200		2	2	
TOTAL LOCAL	1,15,200	1,12,700	1,29,000	1,17,731	46,134	
TOTAL	**1,21,700**	**1,18,400**	**1,36,000**	**1,24,382**	**49,497**	

XXIX.—IRRIGATION—MAJOR WORKS.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	
Portion of Land Revenue due to Irrigation (transferred from "I—Land Revenue," page 6)	67,63,000	63,68,000	67,28,000	58,25,822	7,579	

XXX.—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	
In Charge of Civil Officers—						
Receipts on account of Minor Irrigation Works . . .	12,000	12,000	16,000	11,025	4,911	

XXXII.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1897-98	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	
In Charge of Civil Officers	XXXIIA	9,000	9,000	8,000	25,625	4,911	
LOCAL.							
In Charge of Civil Officers	XXXIIA	10,46,000	10,41,000	9,94,000	10,09,377	6,30,931	
TOTAL .		10,55,000	10,50,000	10,02,000	10,35,002	6,35,842	

DETAILED ACCOUNT No. XXXIIA.—CIVIL WORKS.—In Charge of Civil Officers.

PROVINCIAL.						
Cemetery Receipts	4,000	3,500	3,500	3,748	2,013	The contribution paid by the Maharajah has since been reduced as the Rajah is not willing to give more than Rs. 4000.
Contribution from Jeypore Estate Agency Roads (Vizagapatam) .	4,000	4,000	4,000	15,794	...	
Do. Kurupur Estate	500	500	...	...	...	
Miscellaneous	500	1,000	500	6,083	2,898	
TOTAL PROVINCIAL .	9,000	9,000	8,000	25,625	4,911	
LOCAL.						
Tolls	8,00,000	7,90,000	7,50,000	7,64,486	4,69,809	
Ferry Receipts	1,86,000	1,86,000	1,86,000	1,94,288	1,17,842	
Sales of Buildings	1,000	1,000	1,000	5,702	470	
,, Tools and Plant	4,000	3,500	4,000	3,448	1,409	
,, old Materials	3,000	3,000	3,000	2,396	2,129	
Contributions { Municipalities	10,000	14,000	9,000	3,601	10,521	
Contributions { Private Individuals	15,000	18,000	15,000	16,328	15,553	
Refunds of Expenditure	7,000	6,000	10,000	3,361	4,324	
Miscellaneous	19,000	18,500	15,000	14,367	8,257	
Irrigation Cess Fund	50	...	...	300	...	
Village Cess Fund	...	300	300	355	127	
Bhadrachalam Road Fund	800	700	700	745	491	
	10,45,850	10,41,000	9,94,000	10,09,377	6,30,931	
Add—For rounding .	150	...	...	...	...	
TOTAL LOCAL .	10,46,000	10,41,000	9,94,000	10,09,377	6,30,931	The increase in the proposed estimate is based upon the actuals of the current year which show a large improvement chiefly under Tolls and Contributions.

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1897-98.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
IMPERIAL.						
IMPERIAL HEADS.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salt	25,000	23,000	20,000	31,276	8,708	The increase in 1895-96 was due to refunds of duty levied on larger quantities of Bombay salt supplied to the French Government.
Customs—						
Refunds	40,000	45,000	43,000	37,267	30,065	
Drawbacks	10,000	10,000	7,000	12,334	4,238	
	50,000	55,000	50,000	49,601	34,303	
TOTAL IMPERIAL HEADS	75,000	78,000	70,000	80,877	43,011	
DIVIDED HEADS, IMPERIAL SHARE.						
Land Revenue	53,250	90,000	61,500	71,967	66,191	
Stamps	26,000	26,000	28,000	21,879	16,115	The budget has been raised in the Revised with reference to the actuals of the current year, which show a large increase in the
Excise	3,750	13,500	7,500	7,972	10,323	districts of South Arcot, Malabar and the Nilgiris.
Assessed Taxes	12,000	12,500	10,000	12,178	7,229	
Forest	6,000	7,000	3,000	8,939	3,869	
Registration	2,000	2,000	2,000	2,246	890	
Add—For rounding						
TOTAL DIVIDED HEADS, IMPERIAL SHARE	1,03,000	1,51,000	1,12,000	1,25,181	1,04,617	
TOTAL IMPERIAL	1,78,000	2,29,000	1,82,000	2,06,058	1,47,628	
PROVINCIAL.						
DIVIDED HEADS, PROVINCIAL SHARE.						
Land Revenue	17,750	30,000	20,500	23,988	22,063	
Stamps	78,000	78,000	84,000	65,637	48,348	
Excise	1,250	4,500	2,500	2,657	3,441	
Assessed Taxes	13,000	12,500	10,000	12,178	7,229	
Forest	6,000	7,000	3,000	8,940	3,868	
Registration	2,000	2,000	2,000	2,246	890	
Deduct—For rounding						
TOTAL PROVINCIAL	1,18,000	1,34,000	1,22,000	1,15,646	85,839	
LOCAL.						
Provincial Rates—	15,000	18,000	15,000	13,877	12,953	The large actuals in 1895-96 were due to the adjustment rendered necessary by an erroneous credit of Rs. 42,000 to Village
Local Funds Act V of 1884	1,880	1,800	980	45,990	913	Service Funds in the Chingleput district in March 1895 instead of to 1. *Land Revenue*—Imperial—Provincial.
Village Service Funds	120	200	20	1,292	72	
Irrigation Cess Fund						
TOTAL LOCAL	17,000	20,000	16,000	61,159	13,938	
TOTAL	3,13,000	3,83,000	3,20,000	3,82,863	2,47,405	

2.—ASSIGNMENTS AND COMPENSATIONS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Inamdars and other Grantees		10,100	10,000	10,000	10,776	6,964	
Pensions in lieu of Resumed Lands	2A	2,10,400	2,13,000	2,12,000	2,23,754	1,37,315	
Malikana	2B	2,73,400	2,85,100	2,72,700	2,72,983	1,51,185	
Miscellaneous Land Revenue Compensation		5,250	5,250	5,250	5,250	(*a*) 6,300	(*a*) Includes Rs. 1,050 on account of "Not exceeding Rs. 5,000."
Salt Compensations	2C	4,88,000	4,88,000	4,88,000	4,81,530	3,33,070	
Excise Compensations	2D	3,650	3,650	3,650	3,645	63	
Customs Compensations (to Travancore and Cochin States)		1,50,000	* 1,45,000	1,50,000	* 1,48,507	1,44,290	* Represents the payments already made. Decrease due to the larger amount of customs duty collected at the Native Ports of the Cochin Sirkar.
Miscellaneous Compensations	2E	19,200	19,000	21,400	23,615	11,834	
Purchase of Life Pensions		.....	.....	.....	1,968	...	
TOTAL		11,60,000	11,69,000	11,63,000	11,72,028	7,91,021	

DETAILED ACCOUNT NO. 2A.—ASSIGNMENTS AND COMPENSATIONS.—Pensions in lieu of resumed Lands.

EXCEEDING Rs. 5,000 PER ANNUM.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Enumula Mallu Doragaru, Ex. Man. Subadar of Kottapalli Estate in Godavari	12,218		14,254		14,018		14,582		41,336
K. Ramachandra Razu	6,000		6,000		6,000		6,000		95,979
Kalidindi Daivaprasada Kumara Lakshmi Narasimha Razu, Godavari	5,460		5,460		5,460		5,460		
Vasireddi Venkata Lakshminarasamma in Kistna	12,000		12,000		12,000		12,000		
M. Venkata Narasinga Row, Kistna	9,600		9,600		9,600		11,280		
Doddamma Arasu of Vittal in South Canara	6,019		6,019		6,019		6,019		
Rananta Arasu, South Canara	11,788		11,788		11,788		20,630		
Add—For rounding	63,085		65,121		64,885		75,971		1,37,315
	15		...		15		...		
TOTAL EXCEEDING Rs. 5,000 PER ANNUM		63,100		65,121		64,900		75,971	
NOT EXCEEDING Rs. 5,000 PER ANNUM		1,47,300		1,47,879		1,47,100		1,47,783	
TOTAL		2,10,400		2,13,000		2,12,000		2,23,754	

DETAILED ACCOUNT NO. 2B.—ASSIGNMENTS, &c.—Malikana.

EXCEEDING Rs. 5,000 PER ANNUM.									
Kiyakke Kovilakath Manavikraman *alias* Zamorin or 1st Rajah in Malabar	69,663		69,663		69,663		69,663		93,491
Pudia Kovilakath Virarayan Cheria Ettaw Tamburan *alias* 2nd Rajah in Malabar	15,000		15,000		15,000		15,000		57,694
Pudia Kovilakath Manavikraman *alias* Etathiralpad or 3rd Rajah of Calicut, Malabar	7,000		7,000		7,000		7,000		
Khizha-Kanaladathil Kunyee Kombi Achan *alias* Shekhari Varma Valia Rajah, Malabar	12,398		12,398		12,398		15,498		
Parlatri Shangara Varma Valia Rajah of Kuttipuram	13,801		(*b*) 20,702		13,801		6,900		
Ayiranazhi Kovilakom Ponnu Unni *alias* Vallabha Rama Rajah, Malabar	15,844		15,844		15,844		15,844		
Chirakkal Kovilakath Kerala Varma Valia Rajah, Malabar	12,475		12,475		12,475		12,475		
Sri Devi Rani *alias* Pudia Kovilakath Valia Tamburatti, Malabar	9,000		9,000		9,000		9,000		
Kiyakke Kovilagam Viyatham Maha Devi *alias* Valia Tamburatti, Malabar	9,000		9,000		9,000		9,000		
Padenhari Kovilagam Valia Tamburatti Veyathan Nothi	9,000		9,000		9,000		11,250		
Add—For rounding	1,73,181		1,80,082		1,73,181		...		1,49,185
	19		...		19		...		
TOTAL EXCEEDING Rs. 5,000 PER ANNUM		1,73,200		1,80,082		1,73,200		1,71,630	
NOT EXCEEDING Rs. 5,000 PER ANNUM		1,00,200		1,05,018		99,500		1,01,353	
TOTAL		2,73,400		2,85,100		2,72,700		2,72,983	

DETAILED ACCOUNT NO. 2C.—ASSIGNMENTS AND COMPENSATIONS.—Salt Compensations.

Compensation to the French Government under Convention of 1815	4,26,000		4,26,000		4,26,000		4,18,000		3,26 500
Salt Compensation payable under the Convention with the French Government, dated 7th March 1815	14,000		14,000		14,000		14,000		6,570
Salt Compensation payable to other individuals	10,000		10,000		10,000		11,530		...
Compensation for the suppression of earth-salt manufacture in Pudukkottai	38,000		38,000		38,000		38,000		3,33,070
TOTAL		4,88,000		4,88,000		4,88,000		4,81,530	

(*b*) Provides for arrears on account of previous year.

Detailed Account No. 2D.—ASSIGNMENTS AND COMPENSATIONS.—Excise Compensations.

	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
To the French Government at Pondicherry on account of the Arrack Farm in the French Settlement of Masulipatam	3,550		3,550		3,550		3,550			
Toddy Compensation	100		100		100		95		63	
TOTAL		3,650		3,650		3,650		3,645	63	

Detailed Account No. 2E.—ASSIGNMENTS AND COMPENSATIONS.—Miscellaneous Compensations.

EXCEEDING Rs. 5,000 PER ANNUM.										
K. Venkata Narasimha Ramachandra, Rao Bahadur, Kistna	7,200		7,200		7,200		7,800		4,200	
Not exceeding Rs. 5,000 per annum	12,000		11,800		14,200		15,815		7,634	
TOTAL		19,200		19,000		21,400		23,615	11,834	

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.
Provincial.		Rs.	Rs.	Rs.	Rs.	
Charges of District Administration	3A	40,39,400	39,23,000	40,23,500	39,37,001	25,89,505
Charges on account of Fishery Collections	3B	5,100	3,700	6,000	4,680	1,203
Survey and Settlement	3C	6,46,200	7,75,400	8,36,900	8,43,637	5,07,143
Land Records and Agriculture	3D	6,00,500	4,52,900	4,29,800	4,07,302	3,00,513
Inam Commissioner	3E	6,800	6,000	6,800	7,230	3,520
Total Provincial		52,98,000	51,61,000	53,03,000	51,99,850	34,01,834
Local.						
Land Records and Agriculture	3D	14,90,100	12,56,300	12,97,600	12,78,025	8,46,530
Allowances to District and Village Officers	3F	33,54,900	32,84,700	32,93,400	33,22,706	21,99,719
Total Local		48,45,000	45,41,000	45,91,000	46,00,731	30,46,249
TOTAL		1,01,43,000	97,02,000	98,94,000	98,00,581	64,48,133

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

Summary.	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GENERAL ESTABLISHMENTS	26,75,115		26,38,100		26,63,342		26,68,328		17,37,962
SUB-DIVISIONAL ESTABLISHMENTS	12,54,196		11,79,400		12,52,238		11,82,410		7,83,056
AMINDIVI COIR ESTABLISHMENT	35,000		34,800		34,900		20,682		22,225
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	64,829		62,000		63,000		57,154		41,421
HOSPITAL CHARGES	10,260		8,700		10,020		8,427		4,841
TOTAL		40,39,400		39,23,000		40,23,500		39,37,001	25,89,505

* Under the control of the Commissioners of Land Revenue.

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

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			GENERAL ESTABLISHMENTS.										
			Collectors and Magistrates—										
Salaries—	3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4] . .	86,400				86,400				3,94,837	
	16	16	1st Grade (2,333⅓)[4] . . .	4,30,080				4,30,080					
	1	1	2nd „ (1,800)[4] . . .	20,736		5,80,000		20,736		5,70,696			
	1	1	Collector of Nilgiris (2,000)[4] (*a*) .	23,040				23,040					
	13	13	Sub-Collectors (1,166⅔)[4] . .	1,74,720				1,74,720				1,05,802	
	2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4] . .	26,880		1,65,000		26,880		1,80,517			
	18	*16	Head Assistant Collectors (768⅓)[4]	1,41,620				1,59,322				1,03,403	
	2	2	Special „ „ (768⅓)[4]	17,702		1,66,000		17,702		1,80,722			
	2	*1	Senior „ „ (768⅓)[4]	8,851				17,702					
			Assistant Collectors (560),[4] (385)[4], (358)	65,000		74,000		75,000		65,242		45,144	
	1	1	Deputy Collectors (*b*)— 1st Class (700) . . .	8,400				8,400					
	4	4	2nd „ (600) . . .	28,800				28,800					
	11	14	3rd „ (500) . . .	84,000				66,000				2,31,728	
	22	22	4th „ (400) . . .	1,05,600		3,49,000		1,05,600		3,33,890			
	17	17	5th „ (300) . . .	61,200				61,200					
	20	18	6th „ (250) . . .	54,000				60,000					
			Temporary Deputy Collectors .	5,300				...		7,356		9,202	
			Local Allowance to one at Wynaad.	1,800		1,800		1,800		1,800		1,223	
	64	64	Exchange Compensation Allowance.	1,13,148		1,14,200		1,38,535		1,65,484		80,595	
				14,57,277				15,01,917					
			Deduct—Probable Savings .	*15,364*				*20,874*					
				14,41,913		14,50,000		14,81,043		15,05,707		9,71,934	
			Deduct—One-fifth (after deducting Rs. 6,000 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 92) . .	*2,87,183*		*2,88,800*		*2,95,249*		*3,00,181*		*1,93,307*	
				11,54,730		11,61,200		11,85,794		12,05,526		7,78,627	
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page 56) (*c*)	10,130		10,200		10,334		10,712		6,778	
			Add—One-fifth salary of 2 Spl. Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 95) . .	4,020		4,100		4,100		4,179		2,991	
			Assistant Commissioner, Burma (250)	...		...		...		750		...	
					11,68,880		11,75,800		12,00,228		12,21,167	7,88,396	The decrease in the Revised, as compared with the Budget Estimate of the current year, is due chiefly to the lower rate of Exchange Compensation allowance.
			COLLECTOR'S OFFICE.										
			VERNACULAR CORRESPONDENCE.										
Establishment—	22	22	Sheristadars 8 (225), 14 (200) .										
	313	313	Clerks 20 (70), 20 (60), 3 (50), 20 (35), 40 (30), 57 (25), 22 (20), 129 (15), (45), (40) . .	1,57,620				1,57,620					
			ENGLISH CORRESPONDENCE.										
	231	231	Clerks 20 (150), (80), 20 (70), 22 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 38 (15).	1,29,900				1,29,900					
			ACCOUNT DEPARTMENT.										
	342	348	Accountants 20 (85), (80), (50), 40 (45), (40), 40 (35), 21 (30), 22 (25), 74 (20), 128 (15) . .	1,15,800				1,14,600					
			TREASURY AND STAMP.										
	21	21	Cash-keepers 15 (125), (100), 5 (70).										
	30	57	Shroffs 15 (50), 15 (25), 3 (20), 24 (15)	60,180				60,180					
	83	56	Accountants 20 (25), 21 (20), 15 (15)										
			Carried over	4,63,500	11,68,880		11,75,800	4,62,300	12,00,228		12,21,167	7,88,396	

(*a*) Also Persian and Hindustani Translator to Government (p. 77).
(*b*) The Deputy Collector, Madras, draws a Local Allowance of Rs. 100 per mensem for the Income-tax work (p. 60), and the Deputy Collector in charge of Treasury, Calicut, draws Rs. 100 per mensem as Deputy Commissioner of Paper Currency (p. 72).
(*c*) Draws also Rs. 200 as Protector of Emigrants (p. 77) and Rs. 400 as Chairman, Harbour Trust Board, Madras, from Harbour Trust Funds.
* Excludes three appointments transferred to the Provincial Civil Service.

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

Vide—APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			Brought forward .	4,63,500	11,68,880		11,75,800	4,62,300	12,00,228		12,21,167	7,88,296	
			OFFICE SERVANTS.										
Establishment—contd.	71	71	Gollahs 15 (10), 26 (8), 30 (7) .										
	324	325	Attenders (14), 2 (12), 42 (10), 120 (8), 160 (7) . . .										
	62	62	Muchis 21 (15), 20 (12), 21 (10) .										
	21	21	Duffadars (14) . . .										
	378	375	Peons 6 (11), 6 (10), 204 (8) 159 (7)	90,642				90,810				3,62,337	
	41	41	Masalchis (7), 40 (6) . . .										
	41	41	Sweepers (6) . . .										
	1	1	Gardener (9) . . .										
	3	3	Scavengers (7), (5), (3½) . .										
			SUB-COLLECTOR'S OFFICE.	5,54,142				5,53,110		5,40,653			
	104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15) . .									41,393	
	15	15	Attenders (8) . . .										
	15	15	Muchis (10) . . .										
	15	15	Duffadars (10) . . .	60,168				60,420		59,923			
	90	87	Peons (7) . . .										
	15	15	Masalchis (6) . . .										
	15	15	Sweepers (6) . . .										
			Head and Special Assistant .										
			COLLECTOR'S OFFICE.										
	108	106	Clerks 22 (70), 20 (45), 20 (35), (30), (25), 22 (20), 20 (15). .									40,240	
	20	20	Attenders (8) . . .										
	21	21	Muchis (12), 20 (10) . . .										
	109	106	Peons (10), 22 (8), 83 (7) . .	62,604				63,468		62,099			
	23	22	Masalchis (6) . . .										
		1	Sweeper (6) . . .										
	1	1	Scavenger (5) . . .										
			DEPUTY COLLECTOR'S OFFICE.										
	187	189	Clerks (60), 2 (50), 43 (45), (40), (35), 3 (30), 2 (25), 47 (20), 89 (15)									56,493	
	45	45	Attenders (10), 44 (8) . . .										
	141	143	Peons 2 (8), 139 (7), 2 (6) . .	74,784				74,280		82,926			
	43	43	Masalchis 42 (6), (5) . . .										
	3	3	Lascars (7)										
	1	1	Sweeper (6)										
				7,51,698				7,51,278		7,45,601		5,00,463	
			Increase of pay to 1 Huzur and 1 Sub-Divisional Sheristadar	1,080				1,080		...		1,220	
			Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—Clerks 1 (35), 1 (15), 1 (10); Servants 2 (4), 2 (3½), 1 (3), 1 (2½) . .	1,896				1,896		1,928		23,021	
			Deputy Collector's establishment, Wynaad—Clerks 1 (25), 1 (15), 2 (10); Servants 1 (4), 3 (3½), 1 (3)										
			Temporary Establishment for the registration of Janmam titles in Malabar . . .	22,560				20,000		20,002		5,24,704	The Budget has been reduced in the Revised with reference to the actuals of the past and current years.
			Temporary Establishment for Assistant Collectors, &c.	31,440				30,000					
				8,08,674				8,04,254					
			Deduct—Probable Savings . . .	*6,674*				*4,254*				*1,03,275*	
				8,02,000		7,94,000		8,00,000		7,67,531		4,21,429	
			Deduct—One-fifth (except on Rs. 14,538 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 92)	*1,57,492*		*1,55,600*		*1,56,609*		*1,50,687*		629	
				6,44,508		6,38,400		6,43,391		6,16,844		4,22,058	
			Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 95) .	1,000		1,000		1,000		846		12,10,454	
					6,45,508		6,39,400		6,44,391		6,17,690		
			Carried over .		18,14,388		18,15,200		18,44,619		18,38 857		

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

Vide APPENDIX D, PAGES .

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .		18,14,388		18,15,200		18,44,619		18,38,857	12,10,454	
Allowances—	Tentage of Officers	33,400		33,000		35,000		33,257		97,266	
	Travelling Allowance of Officers .	1,11,000		1,13,000		1,10,000		1,13,364		1,08,902	The actuals of the first eight months of the current year include travelling allowances of Tahsildars sanctioned by Government. Provision has been made accordingly in the Revised.
	Travelling Allowance of Tahsildars .	38,000		28,000							
	Travelling Allowance of Establishment .	1,48,000		1,32,000		1,48,000		1,46,209		320	
	Conveyance Allowance—										
	Tahsildar, Madras (40)	480		600		1,200		600		2,06,488	
	Revenue Inspectors 3 (20) . . .	720									
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 92) after deducting 1,200 for Madras	3,31,600		3,06,600		2,94,200		2,93,430		*41,034*	
		66,080		*61,200*		*58,600*		*58,548*		1,65,454	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 95) . . .	2,65,520		2,45,400		2,35,600		2,34,882		959	
		1,760		1,500		1,500		1,604		1,66,413	
	Add—For rounding .	360									
(*a*) *Supplies and Services—*	Elephant Charges	3,000	2,67,480		2,46,900		2,37,100		2,36,486	2,020	
	Petty works of Construction . . .	8,200		3,500		3,000		4,284		12,365	(*b*) Includes provision for "Petty repairs to buildings" under Contingencies.
	Cost of Land	50		(*b*)50,000		60,000		58,894		1,655	
	Remittance of Treasure within the District .	23,000		2,200		...		76		12,722	
	Law Charges in the Revenue Department .	5,300		23,000		21,000		23,158		5,589	
	Charges for the service of Revenue Processes .	22,000		7,200		5,300		7,211		14,169	
	Fees for Searches in Registration Offices .	3,000		21,000		23,000		21,135		1,271	
	Remuneration to Copyists and Examiners .	1,15,000		2,000		6,000		2,872		77,765	
	Management of Konde Estate, South Canara.	6,250		1,16,000		1,07,000		1,16,020			
	Land Acquisition Charges	2,200				6,250					
	Registration Charges	1,400				1,000				11,116	
	Purchase of Demarcation Stones . . .	2,800				2,510					
	Commission for collection of Water-tax .	300		16,250		2,800		17,219			
	Translation of Mahratta Paimash Accounts .	60				300					
	Cost of Treasure Bags	7,000				661				25	
	Examination of Female Gosha Pensioners .	100				4,700					
	Stone quarry charges	50				100				1,38,697	
				50		50		244			
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts." (p. 92) . . .	1,99,710		2,41,200		2,43,671		2,51,213		*402*	
		600		*700*		*600*		*877*		1,38,295	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 96) .	1,99,110		2,40,500		2,43,071		2,50,336		3,204	
		2,340		3,800		2,241		2,452		1,41,499	
	Add or *Deduct*—For rounding .	20				2,45,312		2,52,788			
(*a*) *Contingencies—*	Purchase of European articles each costing less than Rs. 5		2,01,470		2,44,300	2,326	2,47,638	...	2,52,788		
	Purchase of European articles each costing not less than Rs. 5	1,700									
	Purchase of Country articles each costing less than Rs. 50										
	Purchase of Country articles each costing not less than Rs. 50	20,000				24,000					
	Purchase of Books	5,400									
	Purchase of Periodicals	500									
	Subscription to Newspapers . . .	400				400					
	Cost of Europe stores (including freight) .	120				500					
	Petty Repairs to Buildings . . .	500				...					
	Repairs to Furniture	50,300				1,600					
	Repairs to Boats	4,000				...					
	Liveries and Clothing of Servants . .	900				4,000					
	Peons' Belts and Badges	70				1,000					
	Carriage of Stationery and Records . .	2,300				...					
	Cloth for Records	42,000				3,400					
	Record-racks, Boards, &c.	4,500				36,000					
	Rattan-mats and Blinds	3,300				6,600					
	Table Cloth	200				...					
	Office Scales and Weights	800				...					
	Advertisements	800				...					
	Tolls	500				...					
	Prickly-pear Destruction Charges . .	150				300					
	Clock-winding	100				...					
	Hot and Cold Weather Charges . . .	20				...					
	Sweepers' Allowances	4,560				4,300					
	Scavengering Expenses	80				...					
	Rents, Rates and Taxes	800				...					
	Binding Charges	21,000				20,000					
	Packing Charges	6,800				10,100					
	Lighting Charges	360				...					
		20,000				22,200					
	Carried over .	1,92,100	22,83,338		23,06,400	1,34,400	23,29,357		23,28,131	15,18,366	

(*a*) Includes charges of sub-divisional establishments.

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

Vide APPENDIX D, PAGES ,

				Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*a*) *Contingencies*—contd.			Brought forward	1,92,100	22,83,338		23,06,400	1,34,400	23,29,357		23,28,131	15,18,366	
			Petty Carriage and Cooly Charges	6,300				6,300					
			Office Expenses and Miscellaneous	10,000				11,000					
			Cooly shroffs	150				...					
			Charge for Cutting Uncurrent Copper Coins.	250				...					
			Deduct—For rounding					1,51,700 *1,800*					
			Deduct—One-fifth (except on Rs. 3,200 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 93) and Rs. 50,300 for Petty repairs to Buildings	2,08,800 *31,060*		1,40,000 *27,700*		1,49,900 *28,900*		1,54,942 *30,118*		86,983 *17,075*	
			Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 96)	1,77,740 1,037		1,12,300 1,400		1,21,000 985		1,24,824 1,417		69,908 830	
			Telegram Charges	1,78,777		1,13,700		1,21,985		1,26,241		70,738	
			Postage Charges	15,000		18,000		15,000		14,883		12,814	
				1,98,000		2,00,000		1,97,000		1,99,073		1,36,044	
					3,91,777		3,31,700		3,33,985		3,40,197	2,19,596	
Numbers.			TOTAL GENERAL ESTABLISHMENTS.		26,75,115		26,38,100		26,63,342		26,68,328	17,37,962	
1896-97.	1897-98.		SUB-DIVISIONAL ESTABLISHMENTS.										
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		5,78,200		72,000		5,81,546		3,80,084	
			Local Allowance for Kollegal	600				600					
	4	4	Deputy Tahsildars (150)	7,200				7,200					
	1	1	Do. (125)	1,500				1,500					
	48	48	Do. (120)	69,120				69,120					
	106	106	Do. (100)	1,27,200				1,27,200					
			Local Allowance for Wynaad for 2 Deputy Tahsildars	1,200		1,800		1,200		1,789		1,448	
			Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 93).	5,64,420 *1,12,404*		5,80,000 *1,16,000*		5,64,420 *1,12,404*		5,83,335 *1,16,187*		3,81,532 *75,986*	
			Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 95)	4,52,016 4,620		4,64,000 4,900		4,52,016 4,620		4,67,148 4,704		3,05,546 3,191	
			Add—One-fifth cost of Stationary Sub-Magistrates, &c., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 94)	51,866		51,500		52,683		51,119		33,904	
			Add—For rounding	554		...		...		...			
Establishment—	159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	99,960	5,09,056		5,20,400	99,960	5,09,319		5,22,971	3,42,641	
			Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25)	660				660					
	1956	1959	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), (17), 1,503 (15), (12½), (12), 80 (10).	3,72,108				3,71,568					
			Local Allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)	2,340				2,340					
			Carried over	4,75,068	5,09,056		5,20,400	4,74,528	5,09,319		5,22,971	3,42,641	

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

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			Brought forward .	4,75,068	5,09,056		5,20,400	4,74,528	5,09,319		5,22,971	3,42,641	
Establishment—contd.	4648	4651	Servants— Dufterbunds (10), 15 (9), (8), 301 (7); Duffadars (10), 156 (8), 2 (7); Peons 2 (9), 15 (8), 28 (7), 3,649 (6), 3 (5), (3); Masalchi 4 (7), (6), 307 (5); Sweepers 157 (5); Gollah (10), (7); Scavengers (6), (5) 2 (2½), (2) . . .	3,38,004				3,37,908					
			Local Allowance (4), 3 (3½), 28 (3), 3 (2½), 6 (2) . . .	1,416				1,446					
				8,14,488				8,13,882					
	318	318	Tirvajasti Village Establishment in Kistna— Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,244					
			Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992					
			Mohatads 43 (3) . . .	1,548				1,548					
			Vettis 96 (3) . . .	3,456				3,456					
				18,240				18,240					
	...	6	Establishment to supervise the recently reserved villages— Munsifs 2 (7), (5) . . .	228				...					
			Karnam (6)	72				...					
			Peons 2 (5)	120				...					
				420				...					
				8,33,148		8,20,000		8,32,122		8,18,879		5,46,954	
			Deduct—One-fifth (except on Rs. 10,608 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (P. 93)	*1,64,508*		*1,63,000*		*1,64,303*		*1,61,544*		*1,07,972*	
			Add—One-fifth of Establishment of Hill Tract Magistrates (P. 95) . . .	6,68,640		6,57,000		6,67,819		6,57,335		4,38,982	
				2,100		2,000		2,100		2,104		1,433	
			Horse Allowance to Tahsildars and Deputy Tahsildars 312 (15) .		6,70,740		6,59,000		6,69,919		6,59,439	4,40,415	
			Deduct—For rounding . .	...		...		56,160					
				...		...		*160*					
			Deduct—One-fifth transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" .	...		...		56,000		...			
				...		...		*11,000*					
			Improvement of the position of Taluk Gumastahs . . .	92,610					45,000				
			Add—For rounding off . .	390				35,000					
			Total .	93,000									
			Deduct—One-fifth transferred to 19-A—Law and Justice—Courts of Law, Criminal Courts (P. 93)	*18,600*				*7,000*					
					74,400				28,000				
			TOTAL SUB-DIVSL. ESTABTS. .		12,54,196		11,79,400		12,52,238		11,82,410	7,83,056	The decrease in the Revised as compared with the Budget Estimate of the current year is due chiefly to the non-utilization of the provision for the improvement of the position of Taluk Gumastahs and to the grant of daily allowance instead of horse allowance to Tahsildars contrary to the expectation in the Budget. The daily allowance is included under general establishment and not under sub-divisional establishments.
			AMINDIVI COIR ESTABLISHMENT.										
Establishment—	1	1	Manager (85)	1,020				1,020					
	2	2	Clerks (15)	360				360					
	13	13	Servants Weigher (7); Peons (9), 9 (8), 2 (6)	1,200				1,188					
	...	1	Clerk (15) (Temporary) . .	180				...					
					2,760				2,568		2,004	2,334	
Allowances—			Travelling Allowance . . .	350				350		343		79	
Supplies and Services—			Coir Charges	31,890				31,982		18,335		19,812	
					32,240				32,332		18,678		
			TOTAL AMINDIVI COIR ESTABT.		35,000		34,800		34,900		20,682	22,225	Owing to the prevalence of cholera the expenditure in 1895-96 was limited.

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

Vide APPENDIX D, PAGE

	Numbers. 1896-97.	Numbers. 1897-98.	LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES. *	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1897-98. Rs.	EXPLANATORY REMARKS.
Establishment—	59	60	District Audit Clerks (75), 4 (70), 4 (65), 6 (60), 6 (55), 4 (30), 8 (25), 7 (20), 20 (15) . . .	24,780				24,660					
	7	6	Attenders (8), 5 (7) . . .	516				636					
	1	2	Peon (7) (6) . . .	156				84					
			Personal Allowance (10), 2 (5) .	240				60					
				25,692				25,440					
			Deduct—Probable Savings .	*649*				...					
				25,043				...					
Allowance—			Travelling Allowances . .	1,600				1,600					
Contingencies—			Printing Charges . . .	800				750					
			Binding Charges . . .	200				150					
			Purchase and Repair of Furniture .	400				200					
			Carriage of Records . . .	150				67					
			Hot Weather Charges . .	60				60					
			Service Postage	300				...					
			Dufter Cloth and Lighting Charges.	57				...					
				1,967				1,227					
				28,610				28,267					
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (116) . .	*310*	28,300		28,300	*267*	28,000		28,302	19,355	
Establishment—	40	40	Special Fund Audit Clerks—Clerks (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900				9,900					
	145	146	Special Fund Audit Clerks in Taluk Offices—Clerks (15)	26,280				26,100					
			Local Allowance to one at Wynaad .	90				...					
	20	21	Special Fund Audit Clerks in Deputy Tahsildars' Offices—Clerks (15) . . .	3,780				2,484					
				40,050				38,484					
Allowances—			Travelling Allowance . . .	300				...					
Supplies and Services.			Rewards for impounding cattle .	300				...					
Contingencies—			Stationery	...				500					
			Printing Charges . . .	...				500					
			Purchase of Country Articles each costing less than Rs. 50 . .	2,040				600					
			Hot and Cold Weather Charges .	100				...					
			Binding Charges . . .	360				160					
			Postage	...				60					
			Carriage of Stationery and Records.	450				60					
			Dufter Cloth and Lighting Charges	20				69					
			Purchase of Books . . .	50				...					
			Telegram Charges . . .	50				...					
			Rents, Rates and Taxes . .	680				...					
			Peons' Belts and Badges . .	100				...					
			Office Expenses such as gum-pots, etc.	50				...					
				3,900				1,949					
				44,550				40,433					
			Deduct—Amount chargeable to "20. Police Cattle Pounds" (P. 116).	*8,021*				*5,433*				22,066	
			Land Revenue Share . . .	36,529				35,000					
					36,529		33,700		35,000		28,852	41,421	
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		64,829		62,000		63,000		57,154		

* Cost of establishment recovered from Local Funds through the adjusting head "Contribution."

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

	Numbers. 1896-97.	Numbers. 1897-98.	HOSPITAL CHARGES.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Amounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Establishments—	3	3	Apothecaries 2 (100), (75)	3,300				3,300				4,063	
	7	7	Charge Allowance 3 (50)	1,800				1,800		6,287		40	
			Hospital Assistants 2 (80), (65), (50), 3 (45)	4,920				4,680				... 454	
			House-rent Allowance 5 (5)	300				300		55		1,111	
			Language Allowance (2)	24				24		...			
Allowances—			Travelling Allce. of Hospl. Asstts.	1,020				1,020		1,098		5,638	
Contingencies—			Medical Contingencies	336				276		2,018			
				11,700		10,000		11,400		9,458			
			Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (93).	*2,340*		*2,000*		*2,280*		*1,891*		*1,133*	
				9,360		8,000		9,120		7,567		4,535	
			Add—One-fifth salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 96)	900		700		900		860		306	
			TOTAL HOSPITAL CHARGES		10,260		8,700		10,020		8,427	4,841	

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

			CHANK FISHERIES.										
Establishments—	1	1	Clerk (10)	120				168				1,203	
	1	...	Peon (7)	...				84					
			Temporary Establishment for 4 months—										
			Gumastah (10)										
			Peon (7)	116				192					
			Counter (7)										
			Watcher (5)										
Supplies and Services—			Chanks	4,447	236			4,948	444	4,095	210	69,150	
			Preparation of Ropes and Stones for Canoes	39				72		39		1,87,548	
			Hire of Canoes for fishing, carrying and loading Chanks	303				440		215		49,239	
			Batta, etc., Charges	7				56		...			
Contingencies—			Petty Repairs to Buildings	53	4,796				5,516		4,349	3,05,937	The variations are here due chiefly to the reorganization of the department.
			Rates and Taxes	3									
			Lighting Charges	5				40					
			Petty Charges and Cooly-hire	20									
			Office Expenses	7									
			Deduct—For rounding		88				40		121	58,208	
					20							1,42,998	
			TOTAL CHANK FISHERIES		5,100		3,700		6,000		4,680	2,01,206	

Detailed Account No. 3C.—LAND REVENUE.—Survey and Settlement.

Summary.										
REVENUE SURVEY—										
Controlling Office (including Photo-zincographic Office).	*		1,05,500		86,000		1,46,793		69,150	
Professional Survey Parties—										
Cadastral Survey	1,58,300		2,80,500		1,99,000		3,30,704		1,87,548	
Other Surveys	1,50,000		85,200		2,00,000		33,997		49,239	
		3,08,300		4,71,200		4,85,000		5,11,494	3,05,937	The variations are here due chiefly to the reorganization of the department.
REVENUE SETTLEMENT—										
Controlling Office	90,600		86,500		86,300		91,242		58,208	
Settlement Parties	2,47,300		2,17,700		2,65,600		2,40,901		1,42,998	
		3,37,900		3,04,200		3,51,900		3,32,143	2,01,206	
TOTAL		6,46,200		7,75,400		8,36,900		8,43,637	5,07,143	

* Provision has been made under 3D.—Land Records and Agriculture (*vide* letter No. 4420-A, Finance and Commerce Department, dated 15th October 1896.

Detailed Account No. 30.—LAND REVENUE.—Survey and Settlement.—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	Details.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			REVENUE SURVEY.*										
			Controlling Office.										
Salaries—	1		Superintendent (1,800)	...				21,600				23,183	
	1		Deputy Superintendent, 1st Class (1,100)	...				13,200					
			Presidency Allowance (60)	...				720				2,271	
	2		Assistant Superintendents, 3rd Class (300)	...		34,880		7,200		47,747			
			Presidency Allowance (100)	...				2,400				...	
			Personal Allowance of one Assistant Superintendent (50)	...				600				25,454	
	2		Exchange Compensation Allowance	...		3,120		5,378		6,269			
								51,098			54,016		
			Deduct—Probable Savings				38,000	*16,013*	35,085	...			
General Department—	1		Sub-Assistant (200)	...				2,400				22,813	
	19		Clerks (100), 2 (50), (35), 2 (30), 3 (25), 4 (20), 3 (15), 2 (12), (10)	...				6,348					
	18		Servants—Muchis (17), (10), 3 (8), 6 (7); Duffadar (14); Peons 3 (8), 3 (7)	...				1,824					
Lithographic Department—	42		Draftsmen and Computers (150), (70), (50), (40), 3 (30), 13 (20), 9 (15), 13 (10)	...		33,000		11,100		42,645			
	17		Printers (100), (70), (50), (30), (20), 5 (15), 5 (12), 2 (11)	...				5,124					
	13		Servants—Lithographers 5 (10), 7 (8), (7)	...				1,356					
			Add—One month's pay of establishment to be discharged on 1st April 1896	...				300				22,813	The revised has been raised with reference to the eight months' actuals of the current year.
						33,000		28,452		42,645		10,235	The Revised for the temporary establishment has been raised to cover the increased cost of temporary establishment employed in compiling and printing maps.
Temporary Establishment—			Temporary Establishment	...		(a)16,600		9,223		25,063		33,048	
							49,600		37,675		67,708		
Allowances—			Travelling Allowance of Officers	...		2,000		2,500		2,320		1,116	
			Travelling Allowance of Establishment	...		1,000		1,000		1,659		676	
							3,000		3,500		3,979	1,792	
Supplies and Services—			Petty Works of Construction	...				50		361		...	
			Purchase and Repair of Instruments	...				50		2,883		184	
			Purchase of Chemicals	...				1,500		2,302		1,757	
			Lithographic and Photographic Charges	...				1,600		3,034			
			Mounting Charges	...				120		836			
			Types for printing Maps	...				...		...		1,941	The increase in the Revised is due to the increased cost of chemicals required for printing maps, and to the repair of instruments.
							6,700		3,320		9,416		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	...				...		...			
			Purchase of Books	...				80		4			
			Purchase of Periodicals	...				...		32			
			Landing and Shipping Charges	...				100		29			
			Petty Repairs to Buildings	...				...		2			
			Repairs to Furniture	...				40		334			
			Peons' Belts and Badges	...				...		72			
			Carriage of Stationery and Records	...				1,000		2,795			
			Record-racks, Boards, etc.	...				...		12			
			Rattan Mats and Blinds	...				...		...			
			Office Scales and Weights	...				...		...			
			Advertisements	...				...		93			
			Hot and Cold Weather Charges	...				100		221			
			Sweepers' Allowances	...				...		26			
			Scavenging Expenses	...				...		2			
			Postage Charges	...				600		782		453	
			Telegraph Charges	...				100		167		98	
			Telephone Charges	...				...		230		...	
			Rents, Rates and Taxes	...				4,200		4,150		2,400	
			Binding Charges	...				...		105			
			Packing Charges	...				200		543			
			Lighting Charges	...				...		22			
			Petty Carriage and Cooly Charges	...				...		...			
			Office Expenses	...				...		142			
			Miscellaneous	...				...		1,911		3,964	
							8,200		6,420		11,674	6,915	
			Total, Controlling Office				1,05,500		86,000		1,46,793	69,150	

* The expenditure is controlled by the Superintendent, Revenue Survey.

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Survey and Settlement—*contd.*

Vide—APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	REVENUE SURVEY—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			PROFESSIONAL SURVEY PARTIES.										
			Cadastral Surveys (including Re-surveys).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—		1	Deputy Superintendent (1,100)	13,260				...				24,771	
			Assistant Superintendents—										
			1st Class (550)	...		36,000				52,194			
	2	...	2nd Class (425)	...				...				4,250	
	2	1	3rd Class (300)	*3,985				10,200				2,216	
	4	3	Deputy Collectors (250) (1 for 8 months)	8,000		7,250		7,200					
	4	2	Exchange Compensation Allowance.	2,211		2,950		12,000		6,000			
								2,690		7,158			
			Deduct—Probable Savings	27,396		46,200		32,090				31,237	(*a*) Increase due to the employment on Cadastral surveys of one Deputy Superintendent, 2nd class, one Assistant Superintendent, 1st class, and two Assistant Superintendents, 3rd class, who were expected to be employed on Maintenance of Land Records and Town Surveys.
				14,837		...		*12,505*					
					12,559		(*a*)46,200		19,585		65,352		
Establishment—	4	2	Sub-Assistants (200), (150)	4,200									
		1	Surveyor (60)	720				8,400					
	82	78	Deputy Surveyors 24 (40), 16 (30), 20 (25), 18 (20)	27,600				...					
	16	11	Field Surveyors 11 (12)	1,584				27,840					
	41	23	Clerks 3 (50), 2 (30), 3 (20), 6 (15); Computer Draftsmen 3 (50), 3 (30), 2 (15); Accountant (25)					2,304		55,738			
	30	28	Servants—	7,860									
			Muchis 2 (10), (8); Duffadar (10); Peons 23 (7), (6)					13,440					
				2,460									
								2,676					
				44,424		(*b*)41,500						27,202	(*b*) Decrease due to the transfer of some permanent men to Town Surveys.
Allowances—		†	Temporary Establishment	88,557		1,51,500	(*c*)	54,660		55,738		1,00,062	(*c*) Increase due to temporary establishment required for finishing maps and records of area surveyed during 1895-96, and for the re-survey of the Kurnool district and of Guntur and Nandigama taluks of the Kistna district.
			Local allowance	...		300		59,255		1,35,786		114	
								...		771			
					1,32,981		1,93,300		1,13,915		1,92,295	1,27,378	
			Travelling Allowance of Officers	2,940		10,000						6,549	
			Travelling Allowance of Establishment	2,000		5,000		5,000		15,319		3,994	
								5,000		4,883			
					4,940		15,000		10,000		20,202	10,543	
Supplies and Services—			Petty Works of Construction	...									
			Purchase and Repair of Instruments					...		224			
			Boundary Pillars	...								— 3	
			Measurers and Hired Labourers	2,000				...		73		10	
			Mounting Charges	2,000				8,000		32,015		12,674	
			Purchase, Repair and Carriage of Tents	...				42,000		13,441			
			Law Charges	...				250		159			
				...				...		19			
				...				...		11			
					4,000		(*d*)18,400		50,250		45,942	12,681	(*d*) The decrease in the Revised is due to large savings under "Measurers and Hired Labourers."
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	150								8	
			Landing and Shipping Charges	...				250					
			Repairs to Furniture	50				...					
			Peons' Belts and Badges	...				...					
			Carriage of Stationery and Records.	750				...					
			Advertisements	...				2,280					
			Hot and Cold Weather Charges	...				10					
			Scavenging Expenses	...				...					
			Postage Charges	1,200				...					
			Telegraph Charges	60				1,200				1,140	
			Rents, Rates and Taxes	1,440				300				76	
			Packing Charges	50				1,200				1,220	
			Lighting Charges	...				10					
			Office Expenses	60				...				3,265	
			Miscellaneous	60				...					
								...					
					3,820		7,600		5,250		6,913	5,709	
			Total Cadastral Surveys		1,58,300		2,80,500		1,99,000		3,30,704	1,87,548	
			Other Surveys.										
Salaries—			Deputy Superintendent, 2nd Class (750)	...									
			Assistant Superintendents—					...					
	1	1	1st Class (550)	6,600									
	...	1	2nd Class (425)	5,100		10,200		6,600				6,922	
	1	1	3rd Class (300)	3,600				...					
			Presidency Allowance	...				3,600					
	1	3	Exchange Compensation Allowance.	2,013		1,200		...				867	
								1,020					
			Carried over		17,313		11,400		11,220			7,789	

* Rs. 385 being the salary of an Assistant Superintendent who will retire from 4th April 1897.

† Cannot exactly be stated.

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Survey and Settlement—*contd.*

Vide APPENDIX, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			REVENUE SURVEY—*contd.*										
			PROFESSIONAL SURVEY PARTIES—*contd.*										
			Other Surveys—contd.										
			Brought forward		17,313		11,400		11,220			Rs. 7,789	
Establishment—		3	Sub-Assistant 2 (200), (150)	6,600									
	2	5	Surveyors 4 (80), (60)	4,560								1,037	
	14	14	Deputy Surveyors (40), 2 (30), 7 (25), 4 (20)	4,260				...				441	
		1	Field Surveyor (12)	144				...					
	1	9	Clerks 2 (50), (30), 2 (20), 3 (15), (12)	2,724				5,220					
		6	Computer—Draftsmen (150), 2 (50), (30), 2 (20)	3,840				1,800					
		2	Servants, Duffadar 2 (10)	240				...					
								...				1,478	(*a*) Increase in the Revised is due to the transfer of more permanent men from Cadastral Surveys.
				22,368		(*a*)12,800		7,020				31,057	(*b*) Decrease is due to the difficulty of obtaining the special class of surveyors required for Town Surveys.
Temporary Establishment—			Temporary Establishment	52,529		(*b*)45,500		1,08,430				32,535	
					74,897		58,300		1,15,450			721	
Allowances—			Travelling Allowance of Officers	2,880		1,300		2,880				299	
			Travelling Allowance of Establishment	8,000		1,000		3,000				1,020	
					10,880		2,300		5,880			...	
Supplies and Services—			Petty Works of Construction	...								7,088	
			Boundary Pillars	5,000				1,000				430	
			Measurers and Hired Labourers	37,500				6,200				...	
			Purchase and Repair of Instruments.	1,000				55,200				...	
			Mounting Charges	100				2,000				...	
			Purchase, Repair and Carriage of Tents	...				1,000				7,518	The Revised has been based with reference to 8 months' actuals.
					43,600		11,800	...	65,400			...	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	500								...	
			Repairs to Furniture	...				60				...	
			Carriage of Stationery and Records.	1,000				...				...	
			Advertisements	30				500				...	
			Hot and Cold Weather Charges	...				50				56	
			Postage Charges	600				100				5	
			Telegraph Charges	50				300				210	
			Rents, Rates and Taxes	1,000				60				...	
			Packing Charges	50				600				...	
			Office Expenses	30				130				106	
			Miscellaneous	50				...				377	
					3,310		1,400	...	1,800				
					1,50,000		85,200		1,99,750			49,239	
			Add—For rounding		...		...		250				
			Total Other Surveys		1,50,000		85,200		2,00,000		33,997		
			REVENUE SETTLEMENT.*										
			CONTROLLING OFFICE.										
Salaries—	1	1	Portion of the Salaries of the Members of the Board of Revenue transferred from 18.—General Administration—Board of Revenue (P. 80)	38,160		38,150		38,160		40,778		25,527	
	1	1	Secretary to Commissioner of Revenue Settlement, Land Records and Agriculture (1,000)	12,000		12,175		12,000		12,000		8,175	
	1	1	Exchange Compensation Allowance.	3,510		3,400		4,121		5,137		2,435	
					53,670		53,725		54,281		57,915	36,137	
Establishment—	1	1	Assistant (400)	4,800				4,800		5,078			
	1	1	Clerk (200)	2,400				2,400		2,424		12,276	
	5	5	Clerks (100), (75), (70), 2 (50)	4,140				4,140		4,174			
	16	16	Clerks (45), (40), 3 (35), 2 (30), 3 (25), 2 (20), 4 (15)	5,100				5,100		4,981			
	16	16	Servants— Muchi (14), (10); Attenders 4 (10); Jamadar (17½); Peons 4 (8), 4 (7); Masalchi (6)	1,770				1,770		1,768			
				18,210		18,400		18,210		18,425			
Temporary Establishment—	36	36	Clerks 7 (25), 2 (20), 6 (18), 6 (15), (14), 12 (12). Servants—Muchi 2 (7).	7,020				7,020		6,787		4,450	
			Deduct—Probable Savings	20				20		...		...	
		†	For Additional Establishment to be entertained next year	3,000				...		...			
				10,000	28,210	6,800	25,200	7,000	25,210	6,787	25,212	16,726	
			Carried Over		81,880		78,925		79,491		83,127	52,863	

* Under the control of the Commissioner of Revenue Settlement, Land Records and Agriculture. † Cannot exactly be stated.

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DETAILED ACCOUNT No. 3C.—LAND REVENUE—Survey and Settlement—*contd.*

Vide APPENDIX, PAGE .

	REVENUE SETTLEMENT—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
	CONTROLLING OFFICE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		81,880		78,925		79,491		83,127	52,863	
Allowances—	Travelling Allowance of Officers	2,200		2,200		2,200		2,070		1,764	
	Travelling Allowance of Establishment	300		300		300		400		153	
			2,500		2,500		2,500		2,470	1,917	
Supplies and Services—	Binding Settlement Registers										
	Mounting Maps	2,000		2,000		1,000		1,531		1,539	
	Purchase, Repairs and Carriage of Tents	1,250		150		...		...		...	
			3,250		2,150	32	1,032	302	1,833	53	
										1,592	
Contingencies—	Purchase of European Articles each costing less than Rs. 5	20						...			
	Purchase of European Articles each costing not less than Rs. 5	...				179		10			
	Purchase of Country Articles each costing less than Rs. 50	180						...			
	Purchase of Country Articles each costing not less than Rs. 50	240						...			
	Purchase of Books	2				8		4			
	Purchase of Periodicals	20				...		17			
	Landing and Shipping Charges	150				620		118			
	Repairs to Furniture	50				...		15			
	Liveries and Clothing of Servants	200				...		226			
	Carriage of Stationery and Records	320				819		188			
	Record-racks, Boards, etc.	200				150		1,973			
	Ratan Mats and Blinds	...				...		27			
	Table Cloth	18				...		14			
	Type-head for enfacing on Covers	...				4		...			
	Clock-winding	24				32		21			
	Window Delivery Ticket	6				10		6			
	Hot and Cold Weather Charges	100				100		131			
	Postage Charges	1,000				1,000		751			
	Telegraph Charges	200				200		171			
	Binding Charges	30				40		10			
	Packing Charges	20				100		4			
	Lighting Charges	40				...		26			
	Petty Carriage and Cooly Charges	100				...		60			
	Office Expense and Miscellaneous	50				8		40			
			2,970		2,900		3,270		3,812	1,836	
	Add—For rounding		90,600		86,475		86,293				
			...		25		7				
	TOTAL CONTROLLING OFFICE		90,600		86,500		86,300		91,242	58,208	

Numbers. 1896-97.	Numbers. 1897-98.	SETTLEMENT PARTIES.								
Salaries—		Deputy Commissioners—								
2	2	1st Grade (1,100)	26,400			26,400		23,003		
2	2	2nd Grade (750)	18,000			18,000		18,312		44,765
1	1	Special Settlement Officer (1,114-7-1)[a] (*a*)	13,640		67,000	12,838		(*b*)18,291		
2	2	Assistant Commissioners, 425 rising to 550 after two years' approved service	11,600			10,200		5,734		1,579
2	2	Exchange Compensation Allowance.	3,015		2,300	4,024		4,784		
		First Assistant Superintendent, Port Blair	...		...	...		1,000		...
		Carried over		72,655		69,300	71,462		76,124	46,344
				72,655		69,300	71,462		76,124	46,344

(*a*) Pay ... ... Rs. 560 A. 0 P. 0
Acting allowance ... 404 7 1
Special do. ... 150 0 0
1,114 7 1

(*b*) Includes the pay of Mr. Moberly as Special Settlement Officer.

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Survey and Settlement—*contd.*

Vide APPENDIX, PAGE.

	Numbers. 1896-97.	Numbers. 1897-98.	REVENUE SETTLEMENT—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			SETTLEMENT PARTIES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		72,655		69,300		71,452		76,124	46,344	
Establishment—	5	5	Assistants (250)	15,000									
	5	5	Supervisors (1 0)	9,000				15,000		15,016			
	237	232	Clerks, (60), 5 (50), 6 (45), 9 (40), 6 (35), 16 (30), 16 (25), 60 (24), 4 (21), 78 (20), 26 (15), 8 (14), 4 (12).	67,968				9,000		68,541			
			Servants—										
	256	256	Muchis 5 (9); Attenders 5 (7); Duffadars 5 (10); Dalavats 20 (8), 102 (7), 108 (6); Masalchis 11 (6)	20,616				67,428					
			Establishment of the Assistant Commissioner not appointed—					20,376		17,712		67,601	
			Clerk (30), (15); Servants 2 (7), (6)	...								17,508	
			*Temporary Establishment for preparing Settlement Registers and Accounts—			1,02,000		780		...		85,109	The decrease in the Revised Estimate is due to unfilled vacancies in the Permanent Establishment, and the non-utilization of the Temporary Establishment sanctioned for Gódávari, Anantapur and Malabar. As no Temporary Establishment is needed in No. I Party, the Budget for 1897-98 has been accordingly reduced.
			Clerks	38,000		27,000						3,591	
					1,50,584		1,29,000	56,800	1,69 384	41,984	1,43,253	2,874	
Allowances—			Tentage of Special Settlement Officer (35)	420				420		452		6,465	
			Travelling Allowance of Officers	7,600				7,300		6,033		...	
			Travelling Allowance of Establishment	6,980				7,280		5,566			
					15,000		10,000		15,000		12,051		
Supplies and Services—			Measuring Chains	...				200		...			
			Purchase, Repair and Carriage of Tents		...		100	...	200		...		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...				216		26		5,080	
			Purchase of European Articles each costing not less than Rs. 5	...				5		...			
			Purchase of Country Articles each costing less than Rs. 50	340				610		18		1,42,998	
			License fee for the boat of the Deputy Commissioner, No. III Party	12				...		...			
			Purchase of Books	5				6		...			
			Repairs to Furniture	405				134		285			
			Peons' Belts and Badges	20				90		97			
			Carriage of Stationery and Records	2,225				2,260		1,847			
			Cloth for Records	218				243		63			
			Record racks, Boards, Maintaining Cat, &c.	...				10		...			
			Advertisements	10				...		29			
			Sweepers' Allowances	67				36		48			
			Scavenging Expenses	46				1,404		1,316			
			Postage Charges	1,380				206		69			
			Telegraph Charges	180				4,060		2,867			
			Rents, Rates and Taxes	3,660				150		140			
			Binding Charges	178				140		158			
			Lighting Charges	300									
			Work bills for house boat constructed for the Deputy Commissioner, No. III Party	...									
					9,046		9,300	...	9,570	2,510	9,473	5,080	
			Add or *Deduct*—For rounding		2,47,285 15				2,65,616 *16*			1,42,998	
			TOTAL SETTLEMENT PARTIES		2,47,300		2,17,700		2,65,600		2,40,901		

DETAILED ACCOUNT No. 3D.—LAND REVENUE.—Land Records and Agriculture.(*b*)

			SUMMARY.									
			PROVINCIAL.									
			SUPERINTENDENCE.									
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS (*a*)	21,900		21,700		22,000		21,196		15,157
			AGRICULTURAL SERVICES (*a*)	25,100		27,100		25,100		25,297		17,310
			IRRIGATION ACCOUNTS DEPARTMENT (*a*)	7,100		7,000		7,100		6,873		4,268
			DISTRICT CHARGES.									
			DISTRICT ANALYSIS ESTABLISHMENT (*a*)	7,300		4,300		7,100		4,142		2,445
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS (REVENUE INSPECTORS) (*b*)	2,99,300		2,99,400		2,82,000		2,82,604		1,97,240
			REVENUE SURVEY.									
			CONTROLLING OFFICE (INCLUDING PHOTOZINCOGRAPHIC OFFICE) (*c*)	1,00,000		...		...		...		...
			MAINTENANCE OF LAND RECORDS	1,39,800		93,400		86,500		67,190		64,093
			LOCAL		6,00,500		4,52,900		4,29,800		4,07,302	3,00,513
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS		14,90,100		12,56,300		12,97,600		12,78,025	8,46,530
			TOTAL		20,90,600		17,09,200		17,27,400		16,85,327	11,47,043

(*a*) Under the control of the Commissioner of Revenue Settlement, Land Records and Agriculture.
(*b*) The expenditure is controlled by the Commissioners of Land Revenue.
(*c*) Transferred from 3 C Survey and Settlement.
* Cannot exactly be stated.

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

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
			PROVINCIAL.										
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			SUPERINTENDENCE.										
Establishment—	1	1	Clerk (250)	3,000				3,000		2,800			
	2	2	Clerks (175), (150)	3,900				3,900		3,933			
	5	5	Do. (80), (70), 2 (60), (50)	3,840				3,840		3,803			
	18	18	Do. 4 (45), 4 (40), 3 (35), 5 (30), 2 (25)	7,740				7,740		7,711			
	8	8	Servants (15), (12), 3 (8), 2 (7), (6)	852				852		836			
					19,332		19,300		19,332		19,083	13,412	
Allowances—			Travelling Allowance	400				400		257		271	
					400		400		400		257		
Supplies and Services—			Purchase, Repair and Carriage of Tents	...				18		...		1,474	
					...		...		18		...		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	40									
			Purchase of Country Articles each costing not less than Rs. 50	50				145		6			
			Purchase of Books	...									
			Landing and Shipping Charges	50				2		...			
			Repairs to Furniture	50				59		55			
			Carriage of Stationery and Records	200				...		11			
			Cloth for Records	18				189		245			
			Record-racks, Boards, etc.	50				...		...			
			Type-head for enfacing on Covers	...				182		62			
			Clock-winding	7				1		...			
			Window Delivery Ticket	3				3		12			
			Hot and Cold Weather Charges	150				2		3			
			Postage Charges	1,000				150		123			
			Telegraph Charges	400				1,000		971			
			Binding Charges	10				500		234			
			Packing Charges	10				8		7			
			Lighting Charges	20				8		2			
			Petty Carriage and Cooly Charges	70				...		15			
			Office Expense and Miscellaneous	40				...		70			
								1		40			
					2,168		2,000		2,250		1,856	1,474	
			TOTAL SUPERINTENDENCE		21,900		21,700		22,000		21,196	15,157	
			DISTRICT CHARGES. (*a*)										
	630	633	Revenue Inspectors (60), 4 (50), 257 (40), 365 (35), 3 (30), 3 (25)	2,81,760				2,80,5		2,82,220		1,84,312	
			Local Allowance (30), 2 (25), 2 (20), (10)	1,560				1,5		...		970	
					2,83,320		2,83,000		2,82,060		2,82,220	1,85,282	
Allowances—			Travelling Allowances	16,000				..		...		11,598	
					16,000		16,000		...		...		
Supplies and Services.			Replacing of Boundary Stones	...		400		..		384		360	
					...		400		...		384		
					2,99,320				2,82,060		2,82,604	1,97,240	The increase under the Revised is due to the provision of Rs. 16,000 for the travelling allowance of Revenue Inspectors.
			Deduct—Probable Savings		20		...		60		...		
			TOTAL DISTRICT CHARGES		2,99,30		2,99,400		2,82,000		2,82,604		
			Carried over		3,2		3,21,100		3,04,000		3,03,800	2,12,397	

(*a*) The expenditure is controlled by the Comm rs of Land Revenue.

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

Vide APPENDIX D, PAGE .

	Number. 1896-97.	Number. 1897-98.	*LOCAL. (a)* ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS—*contd.*	Budget Estimate, 1897-98. Rs.	Rs.	Revised Estimate, 1896-97. Rs.	Rs.	Budget Estimate, 1896-97. Rs.	Rs.	Accounts, 1895-96. Rs.	Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			Brought forward .		3,21,200		3,21,100		3,04,000		3,03,300	2,12,397	
	14576	14495	Allowance to Village Karnams .	12,52,217				12,56,045					
	419	422	Allowance to Assistant Karnams .	31,848				31,560					
			Temporary Menons in Malabar and Temporary Shanbogues in South Canara	6,000				10,000					
			Proposal to raise the pay of Karnams	2,00,000				12,97,605					
			Add or Deduct—For rounding .	35				5					
			TOTAL, LOCAL .		14,90,100		12,56,300		12,97,600		12,78,025	8,46,530	
			TOTAL, ESTABLISHMENT, ETC. .		18,11,300		15,77,400		16,01,600		15,81,825	10,58,927	
			PROVINCIAL.										
			AGRICULTURAL SERVICES.										
Salaries—	1	1	Deputy Director, Land Records and Agriculture (Agricultural Branch, 750—50—1,000) . . .	12,000		12,000		12,000		12,000		8,000	
			Superintendent, Land Records Branch			3,000						2,000	The Superintendent of Land Records, Burmah, draws his furlough allowances in Bangalore. Hence a sum of Rs. 3,000 is provided in the Revised.
	1	1	Exchange Compensation Allowance.	1,600		1,600		1,856		500		1,086	
			Deduct—Probable Savings .					13,856		2,152			
					13,600		16,600	56	13,800		14,652	11,086	
Establishment—	1	1	Sub-Asst. Director of Agriculture (200—10—250) . . .	3,000									
	3	3	Clerks (45), 2 (30) . . .	1,260				3,000					
	3	3	Servants (7)	252				1,260		3,000			
			Temporary Establishment—Lascars	58				252		1,260			
					4,570			58		252			
									4,570	...	4,512		
			ESTABLISHMENT OF THE DEPUTY DIRECTOR OF LAND RECORDS AND AGRICULTURE (LAND RECORDS BRANCH).			6,200						3,768	
	1	1	Head Clerk (60) . . .	720				720		720			
	2	2	Clerks (40), (20) . . .	720				720		480			
	6	6	Servants (12), (8), 3 (7), (6) .	564				564		528			
					2,004		6,200		2,004		1,728		
Allowances—			Travelling Allowance of Officers .	2,000				2,010		1,912		2,136	
			Travelling Allowance of Establishments	1,900				1,800		1,818			
					3,900		3,800		3,810		3,730		
Supplies and Services—			Repair and Carriage of Tents .	300						311		...	
					300						311		
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .	20				40		10			
			Purchase of Country Articles each costing less than Rs. 50 . .	...				100		...			
			Purchase of Country Articles each costing not less than Rs. 50 .	...				...		...			
			Purchase of Books . . .	6				50		39			
			Purchase of Periodicals . .	50				30		1			
			Subscription to Newspapers . .					25		8			
			Repairs to Furniture . . .	30				486		204			
			Peons' Belts and Badges . .	20				140		92			
			Carriage of Stationery and Records.	350				30		5			
			Postage Charges	180				15		2			
			Telegraph Charges . . .	30				...		3			
			Binding Charges . . .	20				...					
			Lighting Charges . . .	20									
			Petty Carriage and Cooly Charges .	...								320	
					726		500		916		364		
			TOTAL AGRICULTURAL SERVICES .		25,100		27,100		25,100		25,297	17,310	

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

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	PROVINCIAL—contd.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			IRRIGATION ACCOUNTS DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—	2	2	Clerks (75), (50) . . .	1,500				1,500		1,614		3,915	
	15	15	Do. (35), (30), 4 (25), 4 (20), 5 (15) . . .	3,840				3,840		3,783			
	6	6	Servants (12), (11), 4 (8) . .	660				660		659			
	7	7	Temporary Establishment—Clerks 3 (25) and 4 (20) for 3 months in the year . .	465				465		465			
					6,465		6,500		6,465		6,521		
Allowances—			Travelling Allowance . . .	100				100		77		15	
					100		50		100		77		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .										
			Repairs to Furniture . . .	10				...		3			
			Carriage of Stationery and Records.	30				...		...			
			Window Delivery Ticket . .	80				...		90			
			Postage Charges . . .	...				...		3			
			Telegraph Charges . . .	250				...		135			
			Binding Charges . . .	85				...		30			
			Packing Charges . . .	2				...		1			
			Lighting Charges . . .	3				...		2			
			Petty Carriage and Cooly Charges .	15				...		5			
			Office Expenses . . .	20				...		...			
			Miscellaneous . . .	40				...		6			
				...				...		...			
					535		450		535		275	338	
			TOTAL IRRIGATION ACCOUNTS DEPARTMENT . . .		7,100		7,000		7,100		6,873	4,268	
			DISTRICT ANALYSIS ESTABLISHMENT (for preparation of Analytical Accounts of Districts).										
Establishment—	3	7	Agricultural Inspectors 3 (100), (75), and 3 (50) . . .	6,300				6,600		3,402		1,800	The decrease in the Revised is due to unfilled vacancies.
			Deduct—Probable Savings .	...				*260*		...		...	
					6,300		3,400		6,340		3,402		
Allowances—			Travelling Allowance . . .	800				560		710		640	
					800		800		560		710		
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .	...				20		...			
			Purchase of Country Articles each costing less than Rs. 50 .	10				...		...			
			Carriage of Stationery and Records.	100				100		14			
			Postage Charges . . .	50				60		12			
			Telegraph Charges . . .	20				20		...			
			Petty Carriage and Cooly Charges .	10				...		1			
			Office Expenses . . .	10				...		3			
					200		100		200		30	5	
			TOTAL DISTRICT ANALYSIS ESTT.		7,300		4,300		7,100		4,142	2,445	
			REVENUE SURVEY CONTROLLING OFFICE—(INCLUDING PHOTO-ZINCOGRAPHIC OFFICE). *										
Salaries—	...	1	Superintendent (1,800) . .	21,600									
			Exchange Compensation Allowance	2,842									
	...	1	Assistant Superintendent, Third-class (300) . . .	3,600									
			Presidency Allowance (100) . .	1,200									
					29,242								
			Carried over .		29,242								

* The expenditure is controlled by the Superintendent, Revenue Survey.

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

	Numbers. 1896-97.	Numbers. 1897-98.	REVENUE SURVEY CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE)*—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			Brought forward .		29,242	...	...	...	...	...	...		
Establishment—General Department—	...	1	Sub-Assistant (250) . . .	3,000									
	...	13	Clerks (100), 2 (50), (35), 2 (30) 2 (25), 4 (20), (10) . . .	5,220									
	...	15	Servants, Muchis (17), (10), 2 (8), 4 (7); Duffadar (14); Peons 3 (8), 3 (7)	1,560									
Lithographic Department—	...	39	Draftsmen and Computers (150), (70), (50) (40), 3 (30), 11 (20), 9 (15), 12 (10) . . .	10,500									
	...	17	Printers (100), (70), (50), (30), (20), 5 (15), 5 (12), 2 (11) . .	5,124									
	...	12	Servants, Lithographers 4 (10), 7 (8), (7)	1,236									
				26,640									
Temporary Establishment—		†	Temporary Establishment . .	18,619									
		†	Temporary Establishment for Reprinting Taluk and District Maps.	10,329									
					55,608								
Allowances—			Travelling Allowance of Officers .	2,000									
			Travelling Allowance of Establishment	1,000									
					3,000								
Supplies and Services—			Petty Works of Construction .	50									
			Purchase and Repair of Instruments	500									
			Purchase of Chemicals . . .	2,000									
			Lithographic and Photographic Charges	1,700									
			Mounting Charges . . .	300									
			Types for Printing Maps . .	200									
					4,750								
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .	50									
			Purchase of Books and Maps .	109									
			Landing and Shipping Charges .	30									
			Petty Repairs to Buildings . .	5									
			Liveries and Clothing . . .	8									
			Repairs to Furniture . . .	100									
			Peons' Belts and Badges . .	30									
			Freights, &c.	80									
			Carriage of Stationery and Records.	1,500									
			Record-racks, Boards, etc. . .	22									
			Rattan Mats and Blinds . .	12									
			Money Order Commission .	2									
			Advertisements	20									
			Window Delivery Ticket . .	12									
			Hot and Cold Weather Charges .	80									
			Scavenging Expenses . . .	5									
			Postage Charges	700									
			Telegraph Charges . . .	150									
			Telephone Charges . . .	203									
			Rents, Rates and Taxes . .	3,605									
			Binding Charges . . .	50									
			Packing Charges . . .	400									
			Lighting Charges . . .	20									
			Supply of Drinking-water . .	72									
			Petty Carriage and Cooly Charges.	60									
			Office Expenses	60									
			Miscellaneous	15									
					7,400								
			TOTAL, CONTROLLING OFFICE .		1,00,000								
			MAINTENANCE OF LAND RECORDS.‡										
Salaries—			Deputy Superintendent—										
	1	...	1st Class (1,100) . . .	...				13,200					
	2	2	2nd Class (750)	18,000				18,000				26,633	
			Assistant Superintendents—										
	1	1	1st Class (550) . . .	6,600		40,000		6,600		32,573			
	2	1	2nd Class (425) . . .	425†				10,200					
	1	2	3rd Class (300) . . .	7,200				3,600					
	...	2	Deputy Collector (250) (1 for 4 Months)	4,000		...		...		...		3,076	
	6	3	Exchange Compensation Allowance	3,293		4,200		7,418		5,546			
				39,518		...		59,018		...			
			Deduct—Probable Savings .	*2,490*		...		*14,113*		...			
					37,028		44,200		44,905		38,119	29,709	
			Carried over .	...	37,028	...	44,200	...	44,905	...	38,119	29,709	

* The expenditure is controlled by the Superintendent, Revenue Survey.
† Cannot exactly be stated.
‡ Pay for March to be drawn in April 1897 of Mr. Hasted who will be deputed to the Forest Department.

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

Vide APPENDIX, D, PAGE.

	Numbers. 1896-97.	Numbers. 1897-98.	MAINTENANCE OF LAND RECORDS —*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			Brought forward .	...	37,028	...	44,200	...	44,905	...	38,119	29,709	
Establishment—	22	18	District Surveyors 5 (80), 13 (60) .	14,160		18,600		21,120		12,592		12,709	
	12	6	Clerks (20), ...	1,440									
	...	4	Draftsmen (20)	960		3,800		2,820				2,586	
			Servants—					...		1,805			
	6	4	Muchis (10), (8) . . .	372		...		588					
			Peons (7), (6)										
				16,932		22,400		24,528		14,397		15,295	
Temporary Establishment—			Temporary Establishment	7,475		15,000		3,627		4,101		10,948	(a) The increase in the Revised is due to Temporary Establishment required for preparing field measurement books of Malabar.
					24,407		(a) 37,400		28,155		18,498	26,243	
Allowances—			Travelling Allowance of Officers . .	5,460		5,700		5,760		6,587		3,930	
			Travelling Allowance of Establishment .	4,500		3,500		5,040		2,986		2,231	
					9,960		9,200		10,800		9,573	6,161	
Supplies and Services—			Purchase and Repair of Instruments . .	...				...				693	
			Measurers and Hired Labourers . . .	480				480					
			Mounting Charges	120				570					
					600		1,000		1,050		12		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	50									
			Purchase of Books	...				90					
			Repairs to Furniture	...				...					
			Peons' Belts and Badges	...				...					
			Carriage of Stationery and Records . .	720				...					
			Advertisements	...				100					
			Postage Charges	360				10					
			Telegraph Charges	60				600					
			Rents, Rates and Taxes	360				30					
			Packing Charges	24				720					
			Lighting Charges	6				40					
			Office Expenses	15				...					
			Miscellaneous	10				...					
					1,605		1,600		1,590		988	1,287	
					73,600							64,093	
			Lump provision for the reorganisation of the department	...	66,200		...		...		...		
			TOTAL MAINTENANCE OF LAND RECORDS .	...	1,39,800		93,400		86,500		67,190		

DETAILED ACCOUNT No. 3E.—LAND REVENUE.—Inam Commissioner.

SUMMARY.									
CENTRAL OFFICE ESTABLISHMENT	6,367		6,000		6,557		7,064		3,520
DISTRICTS' ESTABLISHMENT (TEMPORARY)	433		...		243		166		...
TOTAL .		6,800		6,000		6,800		7,230	3,520

DETAILED ACCOUNT No. 3E.—LAND REVENUE.—Inam Commissioner—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			CENTRAL OFFICE ESTABLISHMENT.										
Establishment—	1	1	Clerk (150—5—175)	1,980									
	5	5	Clerks (80), (60), (35), 2 (25)	2,700				1,925		1,865			
	3	3	Servants (12), (10), (7)	348				2,940		2,897			
								348		343			
					5,028		5,000		5,213		5,105	3,305	
			For Copying Registers and Preparing Title-deeds—										
	3	5	Clerks (20), 2 (15), 2 (12½)	900				900		880			
	1	1	Servant (7)	84				84		84			
					984				984		964		
			Temporary for Indexing Records—										
			Clerks	...		...		...		450			
			Servant	...		...		...		72			
					...		...		...		522	111	
			For Copying Registers (for 5 months)—										
			Clerks (40), 8 (12½)	...		...		...		...			
					...		(a) 700		...		...	3,416	(a) Provision has been made in the Revised for 9 temporary clerks for five months.
Contingencies—			Purchase of European Articles each costing less than Rs. 5	5				10		3			
			Purchase of Country Articles each costing less than Rs. 50	15				15		...			
			Repairs to Furniture	10				20		1			
			Carriage of Stationery and Records.	25				25		19			
			Cloth for Records	} 40				40		38			
			Record-racks, Boards, etc.										
			Rattan Mats and Blinds	...				...		208			
			Hot and Cold Weather Charges	25				25		24			
			Postage Charges	90				90		62			
			Telegraph Charges	5				5		...			
			Binding Charges	110				120		99			
			Packing Charges	5		...		...		...			
			Office Expenses and Miscellaneous	20		...		10		19		104	
					350		300		360		473	3,520	
			Add—For rounding off		5								
			TOTAL CENTRAL OFFICE ESTABT.		6,367		6,000		6,557		7,064		
			TEMPORARY ESTABLISHMENT IN DISTRICTS.										
Establishment (Temporary) in Districts—	3	6	Clerks (20), 4 for 3 months and 2 for 4 months	400				200					
			Servants	...				...					
					400				200		131	...	No expenditure will be incurred during the current year in the districts.
Allowances—			Travelling Allowance	...				...					
					...				...		35		
Contingencies—			Office Expenses	33				43		...			
					33				43		...		
			TOTAL TEMPORARY ESTABLISHMENT IN DISTRICTS		433		...		243		166	...	

DETAILED ACCOUNT No. 3F.—LAND REVENUE.—Allowances to District and Village Officers.

SUMMARY.									
LOCAL.									
RYOTWARI VILLAGE SERVICE FUND	33,50,000		32,70,000		32,88,500		33,08,655		21,90,010
PROPRIETARY ESTATES VILLAGE SERVICE FUND	...		9,200		...		9,219		5,592
ROAD FUND (BHADRACHALAM, ETC.)	4,900		5,500		4,900		4,832		4,117
TOTAL		33,54,900		32,84,700		32,93,400		33,22,706	21,99,719

The Revised has been framed with reference to the 8 months accounts of the current year and the accounts of 1895-96.

Detailed Account No. 3F.—LAND REVENUE.—Allowances to District and Village Officers—*contd.*

Vide Appendix D, pages .

	Numbers. 1896-97.	Numbers. 1897-98.	Details.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			RYOTWARI VILLAGE SERVICE FUND.										
Establishment—	16,575	16,580	Munsifs	10,23,072				10,21,181					
	1,022	1,022	Potails in South Canara paid annually in lump sums	22,107				22,107					
	1,323	1,323	Monigars	81,966				81,552					
	27,234	27,324	Vettis	11,27,941				11,11,920					
	22,665	23,182	Talayaris	9,65,991				9,35,034					
	23	22	Talayaris on varying salaries from 2½ annas to Rs. 1-14-8	210				342					
	1,714	1,671	Nirgantis permanent	74,928				76,440					
	116	118	Nirgantis (temporary for six months in a year)	2,832				2,784					
	250	250	Nirgantis (temporary for fractions of a year)	7,518				7,518					
			Add—For rounding ...					32,58,878 22					
			Provision for payment of Arrear Salaries of village officers	46,000				32,58,900					
			Lump provision for anticipated increases owing to the revision of Village Establishments	46,000				... 30,000					
			Total Ryotwari Village Service Fund	33,98,565				32,88,900		33,08,655		21,90,010	The Revised is based chiefly upon the actuals of the past and current years. The Budget for next year provides for additional establishments.
			Deduct—For rounding	...				*400*					
			Deduct—Probable savings	*48,565*				...					
					33,50,000		32,70,000		32,88,500				
			ROAD FUND.										
	1		Patwary of Government Villages	180				180					
	2		Talayaris of Government Villages	100				100					
	15		Patwaris of Zamindari Villages	3,780				3,800					
	60		Patils of Zamindari Villages	440				420					
	82		Talayaris of Zamindari Villages	400				400					
			TOTAL		4,900		5,500		4,900		4832	4,117	

5.—SALT. (*a*)

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	
		Rs.	Rs.	Rs.	Rs.	
Salaries, Establishments and Contingencies	5A	28,68,000	25,54,000	27,25,000	24,16,212	16,19,216
Salt Purchase and Freight	5B	4,76,000	5,47,000	6,58,000	5,84,139	3,75,331
		33,44,000	31,01,000	33,83,000	30,00,351	19,94,547
Deduct—Amount chargeable to "7.—Excise"		*6,66,000*	*7,21,000*	*7,78,000*	*6,98,387*	*4,69,531*
TOTAL (*b*)		26,78,000	23,80,000	26,05,000	23,01,964	15,25,016
Imperial		20,72,000	17,44,000	18,96,000	16,82,785	11,30,313
Provincial		6,06,000	6,36,000	7,09,000	6,19,179	3,94,703

(*a*) The expenditure is controlled by the Commissioner of Salt, Abkári and Separate Revenue. (*b*) *Vide* Note at page 53.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

Vide—APPENDIX D, PAGE .

SUMMARY.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-9	EXPLANATORY REMARKS.
MADRAS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALARIES	10,20,000		9,67,900		9,15,000		9,02,371		6,38,116	
ESTABLISHMENT	9,79,500		8,60,800		9,14,900		7,97,410		5,63,831	
ALLOWANCES	1,16,500		1,10,000		1,10,400		1,04,630		76,105	
SUPPLIES AND SERVICES	5,20,990		3,99,300		5,45,640		4,07,788		2,01,659	
CONTINGENCIES	1,02,010		1,02,000		95,060		96,142		73,868	
TOTAL MADRAS		27,39,000		24,40,000		25,81,000		23,07,741	15,53,579	
ORISSA—										
SALARIES	60,000		53,200		57,400		49,110		32,142	
ESTABLISHMENT	45,100		40,000		45,100		39,164		24,649	
ALLOWANCES	8,400		8,400		8,900		8,322		5,437	
SUPPLIES AND SERVICES	12,700		9,500		29,900		9,173		1,366	
CONTINGENCIES	2,800		2,900		2,700		2,702		2,043	
TOTAL ORISSA		1,29,000		1,14,000		1,44,000		1,08,471	65,637	
TOTAL		28,68,000		25,54,000		27,25,000		24,16,212	16,19,216	

Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.								
		MADRAS.								
		SALARIES.								
Salaries—										
1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc." (p. 80)								
1	1	Secretary to the Commissioner (1,500—60—1,800) 4	38,160		38,150		38,160		40,778	25,527
3	3	Deputy Commissioners 2 (1,200—40—1,400), 1 (1,200-40-1,400) 4	17,280		17,800		18,660		19,310	12,121
11	11	Assistant Commissioners (800), 2 (700), 3 (600), 5 (500)	45,504		43,000		46,460		48,974	28,415
1	1	Assistant Secretary * (700)	78,000		82,000		78,000		70,462	60,421
		House-rent Allowance—Assistant Secretary (46-2-6); Assistant Commissioner 1 (50), 7 (46-2-6)	8,400				8,400		9,400	
73	76	Inspectors, (†) 10 (400), 18 (350), 19 (300), 29 (250)	5,031		5,000		5,031		4,702	3,311
99	104	Assistant Inspectors, (†) 35 (175), 35 (150), 34 (125)	2,79,000		2,20,000		2,68,800		1,94,645	1,32,874
‡ 671	752	Sub-Inspectors 62 (70), 95 (60), 141 (50), 190 (40), 264 (30)	1,87,500		2,18,000		1,78,800		1,98,542	1,44,793
32	34	Exchange Compensation Allowance —1 Commissioner; 1 Secretary to Commissioner; 3 Deputy Commissioners; 6 Assistant Commissioners; 11 Inspectors; 12 Assistant Inspectors	3,91,320		3,20,000		3,52,560		2,80,832	2,09,129
		Local Allowance—Assistant Inspector (35); Sub-Inspectors 4 (15), 1 (10)	26,964		23,050		28,127		33,868	16,869
			1,260		900		900		858	4,656
		Deduct—Probable Savings	10,78,419				10,23,898			
			58,419				*1,08,898*			
		TOTAL SALARIES		10,20,000		9,67,900		9,15,000		9,02,371	6,38,116
		ESTABLISHMENTS.								
Establishment—										
		Commissioner, Deputy Commissioners and Assistant Commissioners' Establishments—								
1	1	Clerk (200—10—250)								
1	1	Clerk (100—10—150)								
27	28	Clerks 4 (100), 3 (85), (80), 4 (75), 11 (70), 5 (60)	57,600				56,220			
88	90	Clerks 3 (50), (45), 2 (40), 5 (35), 22 (30), 21 (25), 24 (20), 12 (15)								
139	140	Servants—								
		Jamadar (17½)								
		Pressman (15)								
		Muchis (14), (10), 11 (8)								
		Duffadars 15 (10)	13,182				13,040			
		Attenders 7 (10), 2 (12)								
		Peons 41 (8), 38 (7), 15 (6), 4 (5), (3), (2), (1)								
		Deduct—Probable Savings	70,782				69,260			
			1,722				*4,240*			
				69,060				65,020		
		Carried over		69,060				65,020		

* This Officer is of the Grade of Assistant Commissioner.

† Inspectors and Assistant Inspectors have free quarters.

‡ Six Sub-Inspectors sanctioned for Orissa, which were included in this figure, have now been transferred to Orissa.

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DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Vide APPENDIX D, PAGE.

	Numbers. 1896-97.	Numbers. 1897-98.	MADRAS—*contd.* ESTABLISHMENTS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months 1896-97. Rs.	Explanatory Remarks.
			Brought forward		69,060				65,020				
			Establishment in the Chemical Examiner's Office for Salt Tests—										
Establishment—contd.	1	1	Assistant (60—5—90)	900									
	1	1	Assistant (30—3—45)	540				840					
					1,440			540					
									1,380				
			Circle and Factory Establishments (including Boat Establishments)—		70,500								
									66,400				
	283	306	Clerks 2 (50), (40), 3 (35), 48 (30), 58 (25), 81 (20), 95 (15), (12), 17 (10)	77,064									
	2	2	Engine Drivers (30)					69,320					
	6,898	7,395	Servants—										
			Jamadars 112 (15), 154 (12). Duffadars 250 (10). 281 (9). Peons, &c. 1,018 (8), 2,604 (7), 2,970 (6), 4 (5), 2 (4).	6,33,324				5,91,564					
	51	51	Saltpetre Amins 25 (15), 26 (12)	8,244				8,240					
			Local Allowance—										
			Peons 155 (2), 234 (1), 23 (½). Petty Officers 3 (1), 2 (2). Temporary Peons, six months 104 (1), 70 (2)	8,214				4,626					
				7,26,846				6,73,750					
			Deduct—Probable Savings	*26,846*				*9,750*					
					7,00,000				6,64,000				
	198	199	Servants (Fish-curing Establishment)—										
			Jamadars 2 (15), 13 (12). Duffadars 17 (10), 74 (9). Peons 8 (8), 57 (7), 27 (6), (5).	19,824				19,880					
			Servants (Temporary Establishment)—										
			Factory and Preventive	68,238				80,280					
			Fish-curing	4,209				4,500					
			Additional Establishment which may be required for the working of new Factories to be opened in Sub-Divisions	2,329				7,340					
					94,600				1,12,000				
			Purely Abkári Establishments (Permanent)—										
			Board's Office—										
	1	1	Clerk (150—10—200)	2,280				2,160					
	5	5	Clerks (75), (35), (30), (25), (20)	2,220				2,220					
	1	1	Servant (10)	120				120					
			Establishment in the Collectorates—										
	219	239	Clerks (40), 14 (30), 4 (25), 30 (20), 190 (15)	48,120				44,040					
	43	43	Servants 34 (6), 9 (5)	2,988				2,990					
			Distillery Establishment, Presidency—										
	1	...	Clerk (25)	...				300					
			Servants—										
	109	109	Jamadars 21 (12). Peons 21 (8), 62 (7), 5 (6)	10,608				10,608					
			Additional Establishment for the Tree-Tax System and better control of distilleries	48,000				50,000					
				1,14,336				1,12,438					
			Add—For rounding	64				62					
					1,14,400				1,12,500				
					9,79,500				9,54,900			5,63,831	The increase in the Budget Estimate for the next year is due to additional establishments sanctioned during the year in connection with the extension of the tree-tax system, and the increase in the number of factories and circles.
			Deduct—Probable Savings		...				*40,000*			...	
			TOTAL ESTABLISHMENTS		9,79,500		8,60,800		9,14,900		7,97,410	76,105	
			ALLOWANCES.										
Allowances—			Travelling Allowance of Officers. Travelling Allowance of Establishments	1,15,960							1,04,030		
			Horse allowance	540							...		
			TOTAL ALLOWANCES		1,16,500		1,10,000		1,10,400		1,04,030		

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Vide APPENDIX D, PAGE.

	MADRAS—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
	SUPPLIES AND SERVICES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supplies and Services—	Registration Charges	5,000		4,500		7,400		4,348		2,475	
	Law Charges	1,000		500		1,000		466		66	
	Rewards	1,25,000		1,25,000		1,45,000		1,29,962		83,157	
	Freight and other Charges for Export and Import of Salt	35,000		30,000		30,850		31,835		10,047	
	Cost, Freight, etc., of Spirits	500		500		...		5		...	
	Charges for destroying Spontaneous Salt	500		540		540		75		481	
	Remittance Charges	900		900		1,140		867		602	
	Charges for examining Salt Heaps	4,500		4,000		6,430		3,924		2,039	
	Charges for conveying Salt to French Government	6,000		5,750		5,750		5,764		8,258	
	Charges for conveying Salt for Fish-curing purposes	16,000		15,000		17,650		13,770		3,650	
	Boat Charges	500		350		600		348		188	
	Arms, Accoutrements and Ammunitions	3,000		3,200		4,730		3,116		1,257	
	Medical Charges	1,000		...		...		1,433		194	
	Purchase, Repair and Carriage of Tents	18,000		21,000		22,000		20,647		15,272	
	Petty works of Construction	1,86,000		90,000		1,80,000		89,603		33,258	The decrease in the Revised estimate is due to certain works provided for not having been undertaken during the year.
	Other Items, including Compensation for suppression of Manufacture of Salt	5,500				36,300					
	Cost of Treasure Bags	100				200					
	Stencil Plates	250				350					
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610				...					
	Mounting Maps	30				50					
	Atlas Sheets	50				150					
	Charges for making Sieves	50				...					
	Sifting Charges	20				...					
	Remuneration to Railway Clerks	1,200				...					
	Purchase of Paints	8,000		43,060		...		43,375		22,783	
	Cost and Despatch of Gunny-bags	4,500				...					
	Overtime Fees	1,500				...					
	Carriage of Stores	7,500				7,500					
	Sand Spit Plantation Establishment	80				...					
	Charges for Copying Judgments	100				...					
	Batta to Prisoners	350				...					
	Batta to Witnesses	600				...					
	Conveyance of Contraband Articles	200				...					
	Steam Launch Charges	50				...					
	Fish-curing Experiments and Sundries	400				...					
		4,46,990		3,44,300		4,67,640		3,49,538		1,83,727	
	PROVINCIAL.										
	Excise Licenses' work.										
	Petty Construction and Repairs	74,000		55,000		78,000		58,250		17,932	The decrease in the Revised is due to the non-utilization of the provision made for certain excise licensees' works.
	TOTAL SUPPLIES AND SERVICES		5,20,990		3,99,300		5,45,640		4,07,788	2,01,659	
	CONTINGENCIES.										
Contingencies—	Purchase of European Articles each costing less than Rs. 5	6,000				6,540					
	Purchase of European Articles each costing not less than Rs. 5										
	Purchase of Country Articles each costing less than Rs. 50										
	Purchase of Country Articles each costing not less than Rs. 50										
	Purchase of Books	150				30					
	Purchase of Periodicals	50				70					
	Subscription to Newspapers										
	Landing and Shipping Charges	900				50					
	Petty Repairs	...				...					
	Repairs to Machines and Instruments	500				1,140					
	Repairs to Furniture	1,000				1,000					
	Liveries and Clothing of Servants	31,000				27,500					
	Peons' Belts and Badges	300				...					
	Carriage of Stationery and Records	13,500				10,000					
	Cloth for Records	350				350					
	Table Cloth	100				...					
	Office Scales and Weights	150				...					
	Advertisements	500				500					
	Tolls	350				...					
	Supply of Drinking Water	400				...					
	Clock-winding	20				20					
	Hot and Cold Weather Charges	460				460					
	Postage Charges	28,000				32,170					
	Carried over	83,730				79,830					

Detailed Account No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Vide—Appendix D, Page .

		Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months 1896-97.	Explanatory Remarks.
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	MADRAS—*contd.*													
	Contingencies—*contd.*													
	Brought forward				83,730				79,830					
Contingencies—contd.	Telegraph Charges				1,800				1,870					
	Rents, Rates and Taxes				7,500				8,080					
	Binding Charges				500				600					
	Packing Charges				700				550					
	Lighting Charges				4,000				2,800					
	Petty Carriage and Cooly Charges				2,500				...					
	Office Expenses				150				120					
	Miscellaneous				1,130				1,210					
	Total Contingencies					1,02,010		1,02,000		95,060		96,142	73,868	The Revised for 1896-97 and the Budget for 1897-98 have been raised with reference to the actuals of the first eight months of the current year, the increase in which is due to the general expansion of the operations of the department.
	ORISSA.													
	Salaries.													
Salaries—	Assistant Commissioners (800), (500)	2	2		15,600		14,000		15,600		11,838		8,383	
	Inspectors (400), (350), 2 (300), (250)	5	5		19,200		16,000		19,200		15,800		9,464	
	Assistant Inspectors 2 (175), 3 (150), 3 (125)	8	8		14,100		12,500		14,100		10,923		7,415	
	Sub-Inspectors 2 (70), 2 (60), 4 (50), 3 (40), 10 (30)	*21	21		10,560		9,750		7,320		9,073		6,239	
	House-rent of one Assistant Commissioner at Rs. 46-2-6		1		554		550		550		553		369	
	Exchange Compensation Allowances.				395		400		506		923		272	
	Add or *Deduct*—For rounding				60,409 — *409*				57,276 124					
	Total Salaries					60,000		53,200		57,400		49,110	32,142	
	Establishment.													
	Assistant Commissioners' Establishments—													
	Clerks 2 (70), 2 (30), (25), 2 (20), 2 (15)	8	9		5,460				5,160					
	Duffadars (10)	3	3											
Establishments—	Peons, etc., 6 (8), 10 (7), 2 (6)	18	18											
	Circle and Factory Establishments—													
	Clerks 5 (30), 3 (25), (15)	5	9		34,932				34,990		34,797		22,900	
	Engine Drivers 2 (30)	6	2											
	Jamadars 6 (15), 9 (12)	15	15											
	Duffadars 14 (10), 15 (9)	29	29											
	Peons, etc., 71 (8), 108 (7), 130 (6), (4)	311	310											
	Firemen (15)	2	2											
	Temporary Establishments				4,148				4,150		2,081		1,539	
	Medical Establishments				560				800		2,286		210	
	Total Establishment					45,100		40,000		45,100		39,164	24,649	
	Allowances.													
Allowances—	Travelling Allowances					8,400		8,400		8,900		8,322	5,437	
	Supplies and Services.													
Supplies and Services—	Law Charges				50				...		...		... 99	
	Rewards				500				2,030		200		— 81	
	Remittance Charges				40				40		177			
	Charges for destroying Spontaneous Salt				...				10		...		... 192	
	Charges for examining Salt Heaps				60				150		40		458	
	Boat Charges				750				1,000		746		141	
	Tents				280				380		265		216	
	Petty Construction and Repairs				10,500				25,500		7,170		33	
	Other Items				200				790		133		298	
	Medical Charges				300				...		434		10	
	Arms and Accoutrements				20				...		8			
	Total Supplies and Services					12,700		9,500		29,900		9,173	1,366	The large decrease in revised is due to the non-utilization of the provision for Inspector's quarters.

* *Vide* remarks against Madras.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencis—*contd.*

Vide APPENDIX, D, PAGE .

ORISSA—contd. CONTINGENCIES.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies— Rents, Rates and Taxes	140		180						154	
Service Postage	800		1,000		100		122		645	
Bearing Postage	50				800				111	
Service Telegrams	250		200		50		806		1,133	
Other Charges	1,560		1,520		200		241			
					1,550		1,533			
TOTAL CONTINGENCIES		2,800		2,900		2,700		2,702	2,043	

DETAILED ACCOUNT No. 5B.—SALT.—Salt Purchase and Freight.

SUMMARY.										
MADRAS	4,51,000		5,00,000		6,05,000		5,44,059		3,42,479	
ORISSA	25,000		47,000		53,000		40,080		32,852	
TOTAL		4,76,000		5,47,000		6,58,000		5,84,139	3,75,331	
DETAILS.										
MADRAS.										
Rents, Rates and Taxes	...		150		...		12		141	
Purchase of Salt (Manufacturer's Share)	2,67,000		3,08,000		3,70,000		3,62,648		1,94,458	The revised has been framed with reference to the information available regarding the quantity of Salt manufactured—*vide* Board's Remarks.
Purchase of Salt for Supply to French Government	...		...		...		618		...	
Purchase of Salt for Fish-curing Purposes	1,800		1,800		...		1,862		1,008	
Charges for Conveying and Storing Salt	74,450		1,09,950		1,16,890		1,22,501		1,09,535	
Purchase of Salt-weighing Machines	7,000		9,900		6,190		12,698		6,381	The revised is based on the actuals of 1895-96 and the first eight months of the current year.
Cost of gathering Spontaneous Salt	8,000		200		8,020		154		33	The decrease in the revised is due to the non-utilization of the provision on account of the Muttupet and Papacoil schemes.
Petty Works for Manufacture and Storage of Salt	82,000		60,000		98,000		32,691		26,486	
Sundry Miscellaneous Charges	10,750		10,000		5,900		10,875		4,437	
TOTAL MADRAS		4,51,000		5,00,000		6,05,000		5,44,059	3,42,479	
ORISSA.										
Repair of Salt-weighing Machines	20		20		20		2		8	
Purchase of Salt (Manufacturer's Share)	22,200		40,800		48,220		36,012		27,842	*Vide* remarks in regard to revised under 'Madras.'
Conveying and Storing of Salt	1,200		1,880		940		2,932		1,386	
Works of Manufacture and Storage of Salt	1,500		4,100		3,500		1,015		3,5..9	
Sundry Miscellaneous Charges	80		200		320		119		77	
TOTAL ORISSA		25,000		47,000		53,000		40,080	32,852	

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	33,44,000		31,01,000		33,83,000		30,00,351			
Deduct—										
Salt Charges in Orissa	*1,54,000*		*1,61,000*		*1,97,000*		*1,48,551*		19,94,547	
Salt Charge on account of Licensees' Works	*74,000*		*55,000*		*78,000*		*58,250*			
Salt Purchase and Freight in Madras	4,51,000								*98,489*	
									17,932	
Remainder	26,65,000		28,85,000		31,08,000		27,93,550			
One-fourth debitable to "7. Excise" { Imperial Share—three-fourths.	*4,99,000*		*5,41,000*		*5.84,000*		*5,23,790*		18,78,126	
{ Provincial Share—one-fourth.	*1,67,000*		*1,80,000*		*1,94,000*		*1,74,597*		*3,52,148*	
									1,17,383	
Three-fourths debitable to "5. Salt"	19,99,000		21,64,000		23,30,000		20,95,163		14,08,595	
Add—Salt Charges in Orissa on account of Salaries, &c.	1,29,000		1,61,000		1,97,000		1,48,551		98,489	
Imperial Proportion—three-fourths	15,96,000		17,44,000		18,96,000		16,82,785		11,30,313	
Add—Salt Purchase and Freight in Madras	4,51,000									
Add—Salt Purchase and Freight in Orissa	25,000									
Imperial Proportion—three-fourths debited to "5. Salt"	20,72,000									
Provincial Proportion—one-fourth	5,32,000		5,81,000		6,31,000		5,60,929		3,76,771	
Add—Licensees' Works	74,000		55,000		78,000		58,250		17,932	
Provincial Share debited to "5. Salt"	6,06,000		6,36,000		7,09,000		6,19,179		3,94,703	
Total Debits to "5. Salt"	26,78,000		23,80,000		26,05,000		23,01,964		15,25 016	
Total Debits to "7. Excise"	6,66,600		7,21,000		7,78,000		6,98,387		4,69,531	
Total Imperial Share	25,71,000		22,85,000		24,80,000		22,06,575		14,82,461	
Total Provincial Share	7,73,000		8,16,000		9,03,000		7,93,776		5,12,086	
GRAND TOTAL		33,44,000		31,01,000		33,83,000		30,00,351	19,94,517	

6.—STAMPS.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	6A	24,400	25,000	24,900	24,408	15,943	
Charges for the Sale of General Stamps	6B	1,16,100	1,14,300	1,18,600	1,16,262	77,895	
Charges on Sale of Court-fees Stamps	6C	57,500	56,700	56,500	56,778	37,047	
Stamp Paper supplied from Central Stores		(a) 1,50,000	1,60,000	1,50,000	1,57,882	...	(a) The estimate for 1897–98 is taken at a lower figure than the Revised estimate of the current year owing to the rise in the rate of exchange.
TOTAL		3,48,000	3,56,000	3,50,000	3,55,330	1,30,885	
IMPERIAL SHARE—ONE-FOURTH		87,000	89,000	87,000	88,833	32,721	
PROVINCIAL SHARE—THREE-FOURTHS		2,61,000	2,67,000	2,63,000	2,66,497	93,164	

Detailed Account No. 6A.—STAMPS.—Superintendence.

	Numbers 1896-97.	Numbers 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary—	1	1	Assistant Superintendent (600)	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	4,800
Establishment—	1	1	Clerk (85)	1,020				1,020				
	16	16	Clerks 2 (50), 3 (40), 3 (35), 3 (30), 3 (25), 2 (20)	6,360		10,320		6,360		10,311		6,881
	10	10	Counters (17½), (15), 3 (12), 3 (10), 2 (8)	2,946				2,946				
	5	5	Pressmen (15), (12), (10), 2 (7)									
	11	11	Servants (15), 2 (8), 6 (7), (5), (2)									
Allowances—			Travelling Allowances	...	10,326	...	10,320	...	10,326	...	10,311	288
Supplies and Services—			Freight and other Charges on Europe Stores	500		480		500		414		
			Freight, Carriage and other Charges on Stamps sent to Districts	5,104		5,100		5,314		...		(b) 3,379
Contingencies—					5,604		5,580		5,814		414	
			Purchase of European Articles each costing less than Rs. 5									104
			Purchase of European Articles each costing not less than Rs. 5									34
			Purchase of Country Articles each costing less than Rs. 50	50		300		300				457
			Purchase of Country Articles each costing not less than Rs. 50									...
			Purchase of Stamp presses with dies	...		(c) 550		...		5,769		...
			Repairs to Furniture	250		200		250				...
			Hot and Cold Weather Charges	73		50		73				
			Postage Charges	200		200		200		207		
			Telegraph Charges	70		40		70		49		
			Rents, Rates and Taxes	500		460		50		458		
			Binding Charges	30		30		40		...		
			Lighting Charges	40		40		...		...		
			Office Expenses, &c.	57		30		127		...		
					1,270		1,900		1,560		6,483	15,943
			TOTAL		24,400		25,000		24,900		24,408	

(b) Includes Freight, carriage and other charges on stamps sent to districts.
(c) Value of two stamping presses and six dies ordered in G.O., Mis. Nos. 1534 and 2193, Revenue, dated 23rd April and 6th June 1896, respectively.

Detailed Account No. 6B.—STAMPS.—Charges for the Sale of General Stamps.

	Numbers 1896-97.	Numbers 1897-98.	Details.									
			PRESIDENCY TOWN.									
Establishment—	2	2	Salaried Vendors in the High Court and Small Cause Court, Madras (75), (40)	1,380				1,380				
	2	2	Clerks in Collector's Office, Madras (30), (20)	600		2,300		600		2,407		
	5	5	Servants in Collector's Office, Madras, 4 (7), (10)	456				456				
					2,436		2,300		2,436		2,407	1,524
			Carried over		2,436		2,300		2,436		2,407	1,524

Detailed Account No. 6B.—STAMPS.—Charges for the Sale of General Stamps—*contd.*

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	PRESIDENCY TOWN—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .		2,436		2,300		2,436		2,407	1,524	
Allowances—	Discount on Sale of General Stamps . .	3,500		3,300		3,500		3,394		2,165	
			3,500		3,300		3,500		3,394		
Contingencies—	Purchase of European Articles each costing less than Rs. 5										
	Purchase of European Articles each costing not less than Rs. 5										
	Purchase of Country Articles each costing less than Rs. 50	14				33				74	
	Purchase of Country Articles each costing not less than Rs. 50										
	Landing and Shipping Charges . . .			100				54			
	Repairs of Furniture	...				...					
	Binding Charges	17				18					
	Miscellaneous (including items not specified above but to be described in detail) . .	17				...					
		16				13					
			64		100		64		54	3,763	
	TOTAL PRESIDENCY TOWN .		6,000		5,700		6,000		5,855		
	DISTRICT CHARGES.										
Allowances—	Discount on Sale of General Stamps . .	1,07,000		1,05,000		1,09,500		1,07,177		71,760	The budget has been reduced in the Revised with reference to the actuals of the past and current years.
Supplies and Services—	Carriage and other Charges on account of Stamps	3,030		3,530		2,910				2,372	
Contingencies—	Purchase of Furniture	60				180					
	Repair of Furniture	10		70		10					
			70		70		190		3,230	74,132	
	TOTAL DISTRICT CHARGES .		1,10,100		1,08,600		1,12,600		1,10,407	77,895	
	TOTAL .		1,16,100		1,14,300		1,18,600		1,16,262		

Detailed Account No. 6C.—STAMPS.—Charges on Sale of Court-fee Stamps.

Allowances—	Discount on Court-fee Stamps . . .	39,000		38,500		38,000		38,155		25,195	
	Charges on account of Stamp Paper for Copies.	18,500		18,200		18,500		18,623		11,852	
	TOTAL .		57,500		56,700		56,500		56,778	37,047	

7.—EXCISE.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	
	Rs.	Rs.	Rs.	Rs.	
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 48) . . .	6,66,000	7,21,000	7,78,000	6,98,387	4,69,531
District Executive Establishment	...	2,000	...	411	746
Loss by Dryage and Wastage of Opium	...	...	...	534	...
TOTAL .	6,66,000	7,23,000	7,78,000	6,99,332	4,70,277
IMPERIAL SHARE—THREE-FOURTHS .	4,99,000	5,42,000	5,84,000	5,24,499	3,52,708
PROVINCIAL SHARE—ONE-FOURTH .	1,67,000	1,81,000	1,94,000	1,74,833	1,17,569

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Sea Customs—Salaries, Establishment and Contingencies	9A	2,27,400	2,22,700	2,21,400	2,16,288	1,44,922	
Land Customs—Salaries, Establishment and Contingencies	9B	18,600	16,300	17,600	15,395	9,723	
TOTAL		2,46,000	2,39,000	2,39,000	2,31,683	1,54,643	

DETAILED ACCOUNT NO. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies.

SUMMARY.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
MADRAS	1,22,100		1,28,400		1,18,900		1,16,209		84,589	
OUT-PORTS	1,05,300		94,300		1,02,500		1,00,079		60,333	
TOTAL		2,27,400		2,22,700		2,21,400		2,16,288		1,44,922

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.									
			MADRAS.									
Salaries—	1	1	Collector (*a*) (2,333⅓)[4]	26,880		27,000		26,880		27,240		17,920
	1	1	Exchange Compensation Allowance.	3,510		3,600		4,121		4,896		2,414
				30,390		30,600		31,001		32,136		20,334
			Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration" (p. 30)	*10,130*		*10,200*		*10,334*		*10,712*		*6,778*
	1	1	Deputy Collector (700)	8,400	20,260	20,400	20,667	8,400		7,140		13,556
					8,400	(*b*) 10,900	8,400				21,424	8,090
			TOTAL SALARIES		28,660	31,300	29,067				7,140	21,646
			GENERAL CORRESPONDENCE DEPARTMENT.								28,564	
Establishment—	1	1	Manager (175—10—225)	2,700				2,700				
	5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20).	2,220				2,220				
				4,920				4,920				
			RECORD DEPARTMENT.									
	1	1	Record-keeper (40)	480				480				
	1	1	Indexer (25)	300				300				
				780				780				
			BONDING DEPARTMENT.									
	1	1	Supervisor (175)	2,100				2,100				
	1	1	Gauger (15)	180				180				
				2,280				2,280				
			IMPORT AND EXPORT DEPARTMENT.									
	1	1	Superintendent (150—10—200)	2,160								
	1	1	Deputy Superintendent (100)	1,200				1,920				
	8	8	Clerks (60), (50), 2 (35), 2 (30), 2 (15)	3,240				1,200				
	3	3	Weighers (10)	360				3,240				
				6,960				360				
			MISCELLANEOUS DEPARTMENT.					6,720				
	1	1	Superintendent (125)	1,500								
	8	8	Clerks (80), (50), (40), (35), (30), 2 (25), (20)	3,660				1,500				
				5,160				3,660				
			APPRAISER'S DEPARTMENT.					5,160				
	1	1	Head Appraiser (600)	7,200				7,200				
			Local Allowance (30)	360				...				
	1	1	Second Appraiser (400—20—500)	5,280				5,040				
	1	1	Third Appraiser (200—10—250)	2,760				2,520				
	1	1	Fourth Appraiser (150—10—200)	2,160				1,920				
	1	1	Head Examiner (80)	960				960				
	8	8	Clerks (60), 2 (50), (40), (35), (30), (25), (15)	3,660				3,660				
			Appraiser's Department Carried over	22,380				21,300				

(*a*) Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants, *see* Note (*a*), p. 176.

(*b*) The Revised estimate includes Rs. 2,500 being the increase of pay paid to the Deputy Collector from the date of the introduction of the new Tariff Act.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			MADRAS—*contd.*										
			APPRAISER'S DEPARTMENT—*contd.*										
			Brought forward	22,380				21,300					
Establishment—contd.	1	1	Gauger (20)	240				240					
	1	1	Exchange Compensation Allowance	695				779					
				23,315				22,319					
			ACCOUNT AND BILL DEPARTMENT.										
	1	1	Accountant (125)	1,500				1,500					
	1	1	Assistant Accountant (85)	1,020				1,020					
	2	2	Accountant and Bill Collector (70), (50)	1,440				1,440					
	11	11	Clerks (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660				3,660					
				7,620				7,620					
			CASH DEPARTMENT.										
	1	1	Cash-keeper (100)	1,200				1,200					
	1	1	Clerk (25)	300				300					
	3	3	Shroffs (25), (20), (15)	720				720					
				2,220				2,220					
			BAGGAGE DEPARTMENT.										
	1	1	Baggage Superintendent and Preventive Officer (85)	1,020				1,020					
	1	1	Assistant do. (55)	660				660					
				1,680				1,680					
			STATEMENT DEPARTMENT.										
	10	10	Clerks (75), (40), (35), 3 (30), (25), 2 (20), (15)	3,840				3,840			73,388		
			CHEMICAL TESTING DEPARTMENT.										
	2	2	Testers (125), (65)	2,280				2,280					
	1	1	Attender (8)	96				96					
				2,376				2,376					
			BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.										
	7	7	Clerks (35), (30), (25), (20), 3 (15)	1,860				1,860					
	1	1	Weigher (10)	120				120					
				1,980				1,980					
			BEACH DEPARTMENT (IRON AND TIMBER).										
	4	4	Preventive Officer (50—5—75)	2,820				2,640					
	4	4	Clerks (50), (30), (25), (20)	1,500				1,500					
	32	32	Tide Writers (12)	4,608				4,608					
	1	1	Weigher (10)	120				120					
				9,048				8,868					
			OFFICE SERVANTS.										
	71	71	Servants (14), (12), 4 (10), 29 (8), 34 (7), 2 (5)	6,552				6,552					
				6,552				6,552					
			OVERTIME FEES.										
			Fees to Clerks for working out of office hours	4,500				4,500			4,289		
						83,231				81,815		51,830	
			Add or *Deduct*—For rounding			*215*				*105*		3,049	
			TOTAL ESTABLISHMENT			83,016		(a)86,000		81,920	77,677	54,879	

(a) Includes Rs. 700 on account of Exchange compensation allowance of the second appraiser.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

Vide APPENDIX D, PAGE .

		Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
	MADRAS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—	Travelling and Tentage Allowance	50		350		50		157		... 125	
	Conveyance Allowance	300				300		300		125	
			350		350		350		457		
Supplies and Services—	Rewards	2,500		4,000		500		1,917		2,967	
	Boat-hire	75		...		50		65			
	Registration Charges	4		...		...		7			
	Harbour Dues and Crianage on Unclaimed Goods	50		...		29		21			
			2,629		4,000		579		2,010		
Contingencies—	Postage Charges	150		150		100		114		89	
	Telegraph Charges	30		30		30		24		22	
	Rents, Rates and Taxes	5,240		5,240		5,240		4,662		3,992	
	Purchase of European articles each costing less than Rs. 5										
	Purchase of European articles each costing not less than Rs. 5										
	Purchase of Country articles each costing less than Rs. 50	290		...		275		349			
	Purchase of Country articles each costing not less than Rs. 50										
	Purchase of Periodicals										
	Subscription to Newspapers	130								131	
	Cost of Europe stores (including Freight)	100				80		92			
	Landing and Shipping Charges	30				100		574			
	Petty Repairs to Buildings	100				30		34			
	Liveries and Clothing of Servants	350				100		...			
	Peons' Belts and Badges	150				350		436			
	Carriage of Stationery and Records	20		1,330		...		73		738	
	Cloth for Records					20		21			
	Record racks, Boards, etc.	20									
	Table Cloth					20		14			
	Advertisements	30									
	Repairs to Instruments	20				...		...			
	Clock-winding and Repairing	25				20		...			
	Hot and Cold Weather Charges	40		...		25		12			
	Binding Charges	370		...		...		...			
	Lighting Charges	100		...		200		223			
	Office Expenses	85		...		100		92			
	Miscellaneous	136		...		...		93			
		29		...		294		81			
			7,445		6,750	...	6,984	607	7,501	84,589	
	TOTAL SEA CUSTOMS, MADRAS		1,22,100		1,28,400		1,18,900		1,16,209		
Numbers. 1896–97.	Numbers. 1897–98.	OUT-PORTS.									
Establishment—	6	8	Superintendents and Assistant Superintendents (150), (130), 4 (125), (120), (100)	12,000							
	11	11	Superintendents and Assistant Superintendents 2 (85), 8 (70), (60)	9,480		32,000		7,800 / 9,480	31,709	20,000	
	43	38	Superintendents and Assistant Superintendents 6 (50), 7 (40), (35), 12 (30), 4 (25), 5 (20), 2 (15), (10)	14,580		600		15,180		393	
	5	5	Exchange Compensation Allowance.	821				983	1,139		
	85	99	Clerks (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	20,796		37,000		17,796		24,341	
	288	310	Servants (10), 26 (7), 259 (6), 24 (5), 2 (3), (2), 9 (1)	22,596				20,010	37,588		
			Patrol Boat Establishment (Temporary)	1,000		...		1,000		2,966	
			Additional Establishment	...		4,500		7,530	5,011	7,927	
			Fees to Clerks for working out of office hours	11,675		11,000		11,675	10,870	55,627	
					92,948	1,000	85,100		91,454	86,317	
Allowances—		Travelling Allowance	1,105				930		1,106	570	
				1,105		1,000		930		1,106	
Supplies and Services—		Boat-hire	90		...		40		88	20	
		Rewards	160		100		160		1	1,761	
		Petty Construction and Repairs	5,936		4,000		5,100		5,459		
		Remittance of Treasure	157		...		160		122		
		Cost of Sample Spirits	150		...		100		38		
		Fees for accompanying Drawback Goods to Steamers	78		...		78		47		
		Conveyance of suspected articles	14		...		14		6		
		Registration Fees	5		...		5		8		
				6,590		4,100		5,657		5,769	57,978
		Carried over		1,00,643		90,200		98,041		93,192	

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

Vide APPENDIX D, PAGE .

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
	OUT-PORTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .		1,00,643		90,200		98,041		93,192	57,978	
Contingencies—	Purchase of European Articles each costing not less than Rs. 5	11				...		23			
	Purchase of Country Articles each costing less than Rs. 50	404				430		201			
	Purchase of Country Articles each costing not less than Rs. 50	175				80		...			
	Purchase of Books	2				...		...			
	Cost of Europe Stores (including Freight) .	...				...		572			
	Landing and Shipping Charges . . .	45				25		25			
	Repairs to Furniture	...				78		...			
	Repairs to Boats	25				15		101		1,297	
	Liveries and Clothing of Servants . .	35		1,960		...		...			
	Peons' Belts and Badges	25				...		4			
	Carriage of Stationery and Records . .	88				50		17			
	Record racks, Boards, etc.	79				47		32			
	Table Cloth	3				...		...			
	Clock-winding	1				...		1			
	Hot and Cold Weather Charges . . .	110				100		36		26	
	Sweepers' Allowances	43				35		14			
	Postage Charges	...				...		...		...	
	Telegraph Charges	135		100		180		50		1,024	
	Telephone Charges	...				50		42		8	
	Rents, Rates and Taxes	1,931		2,000		1,710		2,157			
	Binding Charges	163		100		80		55			
	Office expenses	214				340		118			
	Oil for lamps and other saderward charges .	1,012				930		546			
	Items for which certain Collectors cannot give details	...				...		2,893			
			4,501		4,100		4,150		6,887		
			1,05,144		94,300		1,02,191		1,00,079	60,333	
	Add—For rounding .		156		...		309		...		
	TOTAL OUT-PORTS .		1,05,300		...		1,02,500		1,00,079		

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies.

Vide APPENDIX D, PAGE .

Numbers. 1896-97.	Numbers. 1897-98.										
Establishment—											
2	2	Superintendents (100), (60) . .	1,920		4,600		1,920		3,340	2,437	
22	22	Superintendents (40), 3 (30), 8 (20), 8 (15), 2 (10) . . .	5,160				4,944				
17	21	Clerks 2 (30), (20), 8 (15), 6 (12), 4 (10)	3,744		5,800		3,204		6,706	4,356	
43	53	Servants (10), 9 (8), 18 (7), 18 (6), 7 (1)	3,876		2,400		2,892			1,585	
		Additional Establishment . .	...		...		756		2,502	8,378	
		Night Allowance . . .	...		...		...		393	93	
		Local Allowance	...		...		..		96	... 491	
				14,700		12,800		13,716			13,037
Allowances—		Travelling Allowance	150		200		140		122		
				150		200		140			122
Supplies and Services—		Rewards	80		...		130		63		
		Petty Construction	2,218		2,000		2,590		933		
		Repairs to Boats and Blocks . .	20		...		20		...		
		Remittance of Treasure . . .	30		...		30		24		
		Boat-hire	60		...		60		58		
				2,408		2,000		2,830			1,078
Contingencies—		Purchase of European Articles each costing less than Rs. 5	...								
		Purchase of European Articles each costing less than Rs. 5	10				210		58	634	
		Purchase of country articles each costing less than Rs. 50	200								
		Purchase of Country Articles each costing not less than Rs. 50									
		Repairs to Boats	...				...		...		
		Liveries and Clothing of Servants . .	25				...		24		
		Peons' Belts and Badges	...				20		2		
		Carried over .	235	17,258	...	15,000	230	16,686	84	9,596	14,237

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies—*contd.*

Vide APPENDIX D, PAGE .

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .	235	17,258		15,000	230	16,686	84	14,237	9,596	
Contingencies—contd.	Carriage of Stationery and Records . .	25						14			
	Record-racks, Boards, etc.	15				15		2			
	Office Scales and Weights	120				20		...		130	
	Postage Charges	10				...		2			
	Telegraph Charges	211				20		196			
	Rents, Rates and Taxes	20				250		2			
	Binding Charges	650				15		490			
	Oil for Office Lamps, etc.	56				291		37			
	Office Expenses	...				63		331			
	Items for which Collectors cannot give details.		1,342		1,300	...	904		1,158		
	Add or *Deduct*—For rounding .		18,600 ...		16,300 ...		17,590 10		15,395 ...		
	TOTAL .		18,600		16,300		17,600		15,395	9,726	

10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.
		Rs.	Rs.	Rs.	Rs.	
Collection of Income Tax	10A	27,000	26,000	25,000	23,619	16,693
IMPERIAL SHARE—ONE-HALF		14,000	13,000	12,000	11,810	8,347
PROVINCIAL SHARE—ONE-HALF .		13,000	13,000	13,000	11,809	8,346

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES.—Collection of Income Tax.

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS. MADRAS.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—			Deputy Collector, Madras (Allowance 100) (*a*)	1,200		1,200		1,200		1,200		777
Establishment—			Under the Collector of Madras—		1,200		1,200		1,200		1,200	
	2	2	Clerks (35), (25) . . .	720				720				
	1	1	Attender (10)	120				120				
			Under the Deputy Collector of Madras—		840				840			
	1	1	Manager (100)	1,200				1,200				
	11	11	Clerks (45), (35), (30), 3 (25), 3 (20), 2 (15)	3,300				3,300				
	3	3	Inspectors (75), (70), (60) . .	2,460				2,460				
	11	11	Servants 4 (10), (8), 6 (7) . .	1,080				1,080				
Temporary Establishment—	1	1	Inspector (50)	600				600				
	1	1	Shroff (20)	240				240				
	1	1	Servant (7)	84				84				
Income Tax Establishment in the Board of Revenue—	2	2	Clerks (80), (25)	1,260		11,000		1,260		11,307		
Temporary Establishment—	1	1	Clerk (20) for 2 months . .	40				40				
			Deduct—Probable Savings .	10,264 20		11,000 ...		10,264 54		11,307 ...		
					10,244		11,000		10,210		11,307	7,543
			Carried over .		12,284		12,200		12,250		12,507	8,320

(*a*) *See Note* (*b*), p. 30 under "3.—Land Revenue."

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES.—Collection of Income-tax—*contd.*

Vide—APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	MADRAS—contd.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97 Rs.	Explanatory Remarks.
			Brought forward .		12,284		12,200		12,250		12,507	8,320	
Allowances—			Commission paid to Companies .	1,300				1,300		1,730		1,192	
			Conveyance Allowance . .	960		2,500		960		420		11	
			Travelling Allowance . . .	* 180				180		...		480	* Provision is made for the travelling allowance of the Income-tax Clerk of the Board's Office.
					2,440		2,500		2,440		2,150	1,683	
Contingencies—			Telegram Charges . . .	10								1	
			Remuneration to Copyists . .	70				10					
			Cost of Vinegar and Firewood for making Ink	6				...					
			Cooly-hire for taking papers to and bringing printed Forms, etc., from the Press	10				11					
			Jutka-hire for bringing Income-tax Defaulters arrested . . .	10				20				6	
			Record Boards	10		200		10		168			
			Binding Books	40				15					
			Purchase of Office Furniture . .	90				84					
			Repair of Office Furniture . .	10				120					
			Subsistence Allowance to Income-tax Defaulters while in Jail .	10				20					
			Candles	4				10					
			Lanterns	3				7					
			Tom-tom Charges . . .	3				3					
					276		200	...	310		168	10,010	
			TOTAL MADRAS .		15,000		14,900		15,000		14,825		
			DISTRICT CHARGES.										
Establishment—		1	Inspector (40)	480								...	
	29	36	Clerks (40), 6 (30), 4 (*a*) (25), 6 (20), 19 (*b*) (15). .	6,950		7,000		...		6,193		4,555	
			Wynaad Allowance 1 Clerk (10) .	...				5,730				10	
	10	11	Servants 9 (*c*) (6), 2 (5) . .	624				120				...	
				8,054		7,000		6,378		6,193			
			Deduct—Probable Savings .	24		...		28		...			
					8,030		7,000		6,350		6,193	911	
Allowances—			Commission paid to Private Individuals .	2,600								564	
			Travelling Allowance	830		1,800		2,300		1,313			
					3,430	800	2,600	800	3,100	726	2,039		
Contingencies—			Telegram Charges	...									
			Binding Registers, etc.	25				20					
			Conveyance of Forms	22				59				643	
			Skeleton Files	5				18					
			Translation of Marwadi, etc., Accounts .	410		1,500		5		562			
			Repair of Furniture	6				395					
			Furniture	57				8					
			Dufters	10				45					
			Batta to witnesses	5				...					
					540		1,500	...	550		562	6,683	
			TOTAL DISTRICT CHARGES .		12,000		11,100		10,000		8,794	16,693	
			TOTAL .		27,000		26,000		25,000		23,619		

(*a*) For 2 months. (*b*) Seven for 6 and one for 4 months. (*c*) Four for 6 months.

11.—FOREST.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.		Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
A.—Conservancy and Works	11A	10,28,000	7,50,300	8,93,000	6,78,977	(*a*) 4,01,749	(*a*) The Budget which is generally pitched too high has been reduced in the Revised with reference to the actuals of the past and current years. The Budget Estimate for next year provides for considerably larger expenditure chiefly on account of Survey of India charges, Timber, &c., removed from the Forests by Government agency and Communications and Buildings.
B.—Establishment	11B	7,98,000	7,77,700	7,77,000	7,66,629	(*b*) 4,96,400	(*b*) The Budget for next year provides for two new Assistant Conservators, for a fifth Forest Settlement officer for a full year and for larger expenditure in consequence of the return of officers on furlough.
TOTAL .		18,26,000	15,28,000	16,70,000	14,45,606	8,98,149	
IMPERIAL SHARE—ONE-HALF .		9,13,000	7,64,000	8,35,000	7,22,803	4,49,075	
PROVINCIAL SHARE—ONE-HALF .		9,13,000	7,64,000	8,35,000	7,22,803	4,49,074	

DETAILED ACCOUNT No. 11A.—FOREST.—

A.—Conservancy and Works.

	Budget Estimate, 1897–98.				Revised Esti		Budget Estimate, 1896–97.				Accounts, 1895–96.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Summary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency	29,300	1,20,010	1,16,920	2,66,230	21,600	97,200	20,100	84,500	1,06,000	2,10,600	16,764	76,852	88,607	1,82,223
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	52,500	28,750	21,980	1,03,230	43,000	30,000	47,450	25,300	19,150	91,900	40,842	26,914	20,983	88,739
III.—Confiscated Drift and Waif Wood	3,000	400	410	3,810	2,000	500	2,750	400	350	3,500	2,103	127	443	2,673
V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	10,000	10	7,500	17,510	10,000	...	10,000	...	7,300	17,300	10,000	10	11,078	21,088
VI.—Live and Dead Stock	9,200	4,700	52,000	65,900	4,500	1,000	8,700	5,450	33,950	48,100	5,202	774	26,006	31,982
VII.—Communications and Buildings	39,000	28,270	55,810	1,23,080	26,200	11,000	39,550	22,100	49,150	1,10,800	23,862	12,271	35,642	71,775
VIII.—Demarcation, Improvement and Extension of Forests	1,29,640	1,27,960	1,80,120	4,37,720	1,03,600	1,10,400	1,52,000	1,14,200	1,33,100	3,99,300	58,856	1,42,546	71,552	2,72,954
IX.—Miscellaneous	2,860	1,900	5,760	10,520	3,000	1,200	4,450	2,050	5,000	11,500	1,187	1,366	4,990	7,543
TOTAL	2,75,500	3,12,000	4,40,500	10,28,000	2,13,900	2,51,300	2,85,000	2,54,000	3,54,000	8,93,000	1,58,816	2,60,860	2,59,301	6,78,977
Details.														
I.—Timber and other Produce removed from the Forests by Government Agency—														
a. Timber	9,900	15,150	53,870	78,920	13,000	13,000	7,400	15,800	62,700	85,900	9,596	10,529	54,736	74,861
b. Firewood and Charcoal	16,200	98,880	48,080	1,63,160	8,000	79,000	7,400	62,500	35,900	1,05,800	6,548	60,970	23,937	91,455
c. Bamboos	900	850	670	2,420	...	2,000	1,500	650	1,350	3,500	88	971	208	1,267
d. Sandal-wood	...	1,100	2,450	3,550	...	1,000		1,850	2,050	3,900	...	556	1,991	2,947
e. Grass and other Produce	2,300	4,030	11,850	18,180	600	2,200	...	3,800	3,700	11,500	532	3,426	7,735	11,693
TOTAL I.—Timber, &c., removed by Government Agency	29,300	1,20,010	1,16,920	2,66,230	21,600	97,200	20,100	84,500	1,06,000	2,10,600	16,764	76,852	88,607	1,82,223
VI.—Live and Dead Stock—														
a. Purchase of Cattle	...	...	5,800	5,800	...	...	...	...	2,200	2,200	...	...	2,512	2,512
b. Feed and keep of Cattle	3,400	...	26,200	29,600	3,000	...	4,000	3,300	23,400	26,700	3,180	...	20,660	23,840
c. Plant, Tools and Instruments	5,800	4,700	20,000	30,500	1,500	1,000	26,000	5,400	8,350	19,200	2,022	774	2,834	5,630
							5,500	5,450						
TOTAL VI.—Live and Dead Stock	9,200	4,700	52,000	65,900	4,500	1,000	35,500	8,700	5,450	33,950	48,100	5,202	774	26,006	31,982
VII.—Communications and Buildings—														
a. Roads and Bridges	16,700	16,150	30,450	63,300	10,000	3,000	35,000	18,850	9,450	23,300	51,400	7,301	3,743	18,349	29,393
b. Buildings	19,700	11,270	23,150	54,120	16,000	7,000	43,000	19,000	11,900	23,900	54,800	15,812	8,387	14,948	39,147
c. Other Works	2,600	850	2,210	5,660	200	1,000	4,200	1,700	750	2,150	4,600	749	141	2,345	3,235
TOTAL VII.—Communications and Buildings	39,000	28,270	55,810	1,23,080	26,200	11,000	82,200	39,550	22,100	49,150	1,10,800	23,862	12,271	35,642	71,775
VIII.—Demarcation, Improvement and Extension of Forests—														
a. Demarcation	20,700	18,450	21,750	60,900	16,000	12,000	34,000	26,000	23,900	17,000	66,900	11,286	17,017	7,679	35,982
b. Compensation for Land and Rights	4,200	1,000	1,700	6,900	2,500	500	4,000	3,500	2,900	7,800	14,200	671	2,668	4,477	7,816
c. Surveys	8,200	5,200	8,750	22,150	8,800	5,500	24,300	8,050	5,600	11,350	25,000	7,479	5,601	6,979	20,019
d. Do. India	46,240	27,540	80,200	1,53,980	31,300	31,400	91,700	63,000	...	29,000	92,000	...	54,837	...	54,837
e. Working Plans	1,500	1,400	2,100	5,000	...	...	1,000	3,700	1,200	3,000	7,900	83	108	659	850
f. Sowing and Planting	15,400	24,800	19,200	59,400	15,000	19,000	44,000	12,800	27,750	18,750	59,300	10,748	18,916	14,374	44,038
g. Protection from Fire	16,800	16,300	18,770	51,870	15,000	12,000	42,000	15,850	18,800	19,950	54,600	13,710	12,474	15,685	41,869
h. Other Works	16,600	33,270	27,650	77,520	15,000	30,000	67,000	19,100	34,050	26,250	79,400	14,919	30,925	21,699	67,543
TOTAL VIII.—Demarcation, etc.	1,29,640	1,27,960	1,80,120	4,37,720	1,03,600	1,10,400	3,08,000	1,52,000	1,14,200	1,33,100	3,99,300	58,856	1,42,546	71,552	2,72,954
IX.—Miscellaneous—														
a. Law Charges	500	700	450	1,650	1,000	200	100	500	1,000	300	1,800	118	960	62	1,140
b. Other Charges	2,360	1,200	5,310	8,870	2,000	1,000	2,000	3,950	1,050	4,700	9,700	1,069	406	4,928	6,403
TOTAL IX.—Miscellaneous	2,860	1,900	5,760	10,520	3,000	1,200	2,100	4,450	2,050	5,000	11,500	1,187	1,366	4,990	7,543

DETAILED ACCOUNT No. 11B.—FOREST.—

Vide APPENDIX D,

SUMMARY.	BUDGET ESTIMATE, 1897–98. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
SALARIES	1,21,500	1,31,100	1,18,100	3,70,700
ESTABLISHMENTS	72,200	90,400	94,900	2,57,500
ALLOWANCES	41,600	44,700	39,700	1,26,000
CONTINGENCIES	13,800	15,800	14,200	43,800
TOTAL	2,49,100	2,82,000	2,66,900	7,98,000

	Numbers 1896-97. N. C.	C. C.	S. C.	1897-98. N. C.	C. C	S. C.	DETAILS.	BUDGET ESTIMATE, 1897–98. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
							SALARIES.				
Salaries—	...	1	...	...	1	...	(*a*) Conservators— 1st Grade (1,600)	...	19,200	...	19,200
	1	...	...	1	...	...	2nd „ (1,350)	16,200	...	...	16,200
	...	...	1	...	...	1	3rd „ (1,100)	...	...	13,200	13,200
							(*b*) Superior Officers— Deputy Conservators—				
	1	...	2	1	...	2	1st Grade (900)	10,800	...	21,600	32,400
	...	2	2	...	3	1	2nd „ (800)	...	28,800	9,600	38,400
	2	3	2	3	2	2	3rd „ (650)	23,400	15,600	15,600	54,600
	4	1	2	3	2	2	4th „ (550)	19,800	13,200	13,200	46,200
							Assistant Conservators—				
	2	1	2	2	3	...	1st Grade (450)	10,800	16,200	...	27,000
	1	2	2	1	2	3	2nd „ (350)	4,200	8,400	12,600	25,200
	2	1	*1	2	1½	1½	Special Forest Settlement Officers (500)	12,000	9,000	9,000	30,000
							Extra Assistant Conservators—				
	1	...	1	1	1	...	1st Grade (350) Local Allowance (50)	4,800	4,200	...	9,000
	1	1	1	1	2	...	2nd „ (300)	3,600	7,200	...	10,800
	1	2	...	2	...	1	3rd „ (250)	6,000	...	3,000	9,000
	1	2	...	...	2	1	4th „ (200)	...	4,800	2,400	7,200
	11	9	13	13	12	11	Exchange Compensation Allowance	11,300	11,400	11,800	34,500
								1,22,900	1,38,000	1,12,000	3,72,900
							Deputation and Special Allowance	3,600	4,700	6,100	14,400
								1,26,500	1,42,700	1,18,100	3,87,300
							Deduct—Probable Savings	5,000	11,600	...	16,600
							TOTAL, SALARIES	1,21,500	1,31,100	1,18,100	3,70,700
							ESTABLISHMENT.				
Establishment—	16	23	22	16	23	22	(*c*) Subordinate Forest and Depôt Estt.— Rangers 3 (150), 4 (125), 6 (100), 9 (80), 8 (60), 31 (50)	12,660	17,880	21,060	51,600
	31	48	49	11	24	29	Deputy Rangers 27 (40), 37 (30)	4,440	9,480	12,360	26,280
	...	...	...	20	24	20	Foresters 9 (25), 51 (20), 4 (15)	5,160	5,700	4,800	15,660
	220	298	210	220	298	210	Forest Guards 36 (12), 50 (10), 25 (9), 113 (8), 202 (7), 302 (6)	17,868	25,656	19,920	63,444
	13	18	8	8	18	9	Temporary Establishment— Rangers (80), (50)				
							Deputy Rangers 4 (40), 4 (30)	2,460	1,704	3,600	7,764
							Foresters 3 (20), 5 (15)				
							Forest Guards 17 (6)				
							(*d*) Office Establishment—				
	35	55	54	35	55	54	Clerks (125), 2 (100), (70), 20 (50), 6 (40), 15 (35), 5 (30), 21 (25), 24 (20), 23 (15), 26 (12)	12,960	16,956	17,748	47,664
	71	69	58	71	69	60	Servants 9 (10), 2 (9), 52 (8), 54 (7), 83 (6)	5,820	5,712	5,268	16,800
							Forest Settlement Officers' Establishments— 15 Clerks 5 (50), 10 (20)				
							45 Servants 10 (11), 30 (8), 5 (7)	4,008	3,000	3,012	10,020
							Forest Establishment in Board's Office— Permanent Establishment—				
							1 Assistant 250	1,000	1,000	1,000	3,000
							10 Clerks (125), (70), (60), (50), (35), (30), 2 (25), 2 (15)	1,800	1,800	1,800	5,400
							6 Servants 2 (10), (8), 2 (7), (5)	188	188	188	564
							Temporary Establishment— 4 Clerks (75), 2 (35), (20)	660	660	660	1,980
							For Temporary Office Establishments entertained in Districts—				
	7	5	18	21	9	19	Clerks 2 (25), 4 (20), 28 (15), 15 (12)	3,732	1,788	3,240	8,760
	9	7	26	11	17	24	Servants 3 (8), 26 (7), 18 (6), (5), 4 (4).	840	1,344	1,836	4,020
							Total	73,596	92,868	96,492	2,62,956
							Deduct—Probable Savings	*1,396*	*2,468*	*1,592*	*5,456*
							TOTAL, ESTABLISHMENTS	72,200	90,400	94,900	2,57,500

* Half the salary of this officer is debited to the Central Circle.

B.—Establishments.

PAGE .

REVISED ESTIMATE, 1896–97. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	BUDGET ESTIMATE, 1896–97. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	ACCOUNTS, 1895–96. Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
99,400	1,34,400	1,19,200	3,53,000	1,17,700	1,18,200	1,24,100	3,60,000	98,191	1,33,137	1,23,145	3,54,473
72,000	92,000	93,000	2,57,000	70,800	88,200	91,000	2,50,000	68,469	88,677	91,940	2,49,086
39,000	45,000	41,000	1,25,000	40,400	44,200	40,400	1,25,000	38,605	41,722	38,875	1,22,202
12,700	16,300	13,700	42,700	13,600	15,850	12,550	42,000	13,564	14,461	12,843	40,868
2,23,100	2,87,700	2,66,900	7,77,700	2,42,500	2,66,450	2,68,050	7,77,000	2,18,829	2,80,997	2,66,803	7,66,629
...	19,200	...	19,200	...	19,200	...	19,200	14,782	19,200	15,312	49,294
...	...	...	16,200	16,200	...	...	16,200				
16,200	...	13,200	13,200	...	...	13,200	13,200				
...	...										
				10,800	...	21,600	32,400				
				...	19,200	19,200	38,400				
				15,600	23,400	15,600	54,600				
				26,400	6,600	13,200	46,200				
				10,800	5,400	10,800	27,000				
74,000	1,05,000	94,000	2,73,000	4,200	8,400	8,400	21,000	71,556	99,859	92,164	2,63,579
				12,000	9,000	3,000	24,000				
				4,800	...	4,800	9,600				
				3,600	3,600	3,600	10,800				
				3,000	6,000	...	9,000				
				2,400	4,800	...	7,200				
9,200	10,200	12,000	31,400	11,854	12,416	14,304	38,574	11,853	14,078	15,669	41,600
				1,21,654	1,18,016	1,27,704	3,67,374				
				11,800	12,600	14,600	39,000				
				1,33,454	1,30,616	1,42,304	4,06,374				
				15,754	*12,416*	*18,204*	*46,374*				
99,400	1,34,400	1,19,200	3,53,000	1,17,700	1,18,200	1,24,100	3,60,000	98,191	1,33,137	1,23,145	3,54,473
				13,260	17,280	21,060	51,600				
				9,600	15,180	17,160	41,940				
42,000	56,000	57,000	1,55,000	17,868	25,656	19,920	63,444	42,956	56,209	59,822	1,58,987
				4,140	1,584	2,640	8,364				
				12,960	17,256	17,748	47,964				
				5,820	5,712	5,100	16,632				
				4,008	3,000	1,008	8,016				
				1,000	1,000	1,000	3,000				
30,000	36,000	36,000	1,02,000	1,480	1,480	1,480	4,440	25,513	32,468	32,118	90,099
				188	188	188	564				
				660	660	660	1,980				
				1,500	1,008	3,060	5,568				
				672	564	1,992	3,228				
				73,156	90,568	93,016	2,56,740				
				2,356	*2,368*	*2,016*	*6,740*				
72,000	92,000	93,000	2,57,000	70,800	88,200	91,000	2,50,000	68,469	88,677	91,940	2,49,086

DETAILED ACCOUNT No. 11B.—FOREST—

B.—Establishments—*contd.*

	ALLOWANCES.	Budget Estimate, 1897–98. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised Estimate, 1896–97. Northern Circle.	Central Circle.	Southern Circle.	Total.	Budget Estimate, 1896–97. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1895–96. Northern Circle.	Central Circle.	Southern Circle.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Travelling Allowance—																
	(*a*) Conservators	3,500	3,000	3,000	9,500	4,500	2,900	3,000	10,400	3,500	3,000	3,000	9,500	4,677	2,553	3,360	10,290
	(*b*) Superior Officers	19,100	19,500	16,100	54,700	16,000	22,000	15,000	53,000	17,000	18,500	17,000	52,500	15,795	20,347	14,634	50,776
	(*c*) Subordinate Forest and Depôt Establishments	13,300	16,200	16,200	45,700	13,000	14,000	18,000	45,000	14,500	16,500	16,500	47,500	12,628	15,442	17,264	45,334
	(*d*) Office Establishments	5,700	6,000	4,400	16,100	5,500	6,100	5,000	16,600	5,400	6,200	3,900	15,500	5,505	6,380	3,917	15,802
	TOTAL ALLOWANCES	41,600	44,700	39,700	1,26,000	39,000	45,000	41,000	1,25,000	40,400	44,200	40,400	1,25,000	38,605	44,722	38,875	1,22,202
	CONTINGENCIES.																
Contingencies—	(*a*) Stationery	100	...	50	150	100	100	100	300	70	80	50	200	...	...	...	...
	(*b*) Carriage of Tents	2,900	2,500	2,600	8,000	3,000	3,000	3,000	9,000	2,600	2,500	2,100	7,200	2,921	2,549	2,219	7,689
	(*c*) Rents, Rates and Taxes	800	1,200	600	2,600	1,000	1,000	1,000	3,000	1,230	1,070	500	2,800	1,054	1,025	837	2,916
	(*d*) Official Postage	5,000	6,340	4,810	16,150	1,000	4,900	10,200	16,200	4,300	6,000	4,300	14,600	4,279	5,862	4,358	14,499
	(*e*) Service Telegrams	...	...	...	...	4,800	6,500	1,400	1,400	...	...	...	...	1,119	415	318	1,852
	(*f*) Purchase and Repair of Furniture	...	...	...	...	800	300	300	1,800	...	...	...	...	546	329	324	1,199
	(*g*) Sundries	5,000	5,760	6,140	16,900	500	900	400	11,000	5,400	6,200	5,600	17,200	3,645	4,281	4,787	12,713
	TOTAL CONTINGENCIES	13,800	15,800	14,200	43,800	2,500	4,500	4,000									
						12,700	16,300	13,700	42,700	13,600	15,850	12,550	42,000	13,564	14,461	12,843	40,868

12.—REGISTRATION.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	12A	41,900	34,200	35,500	32,410	20,276	
District Charges	12B	8,43,100	7,91,800	8,24,500	7,84,129	5,11,196	
TOTAL		8,85,000	8,26,000	8,60,000	8,16,539	5,31,472	
IMPERIAL SHARE—ONE-HALF		4,43,000	4,13,000	4,30,000	4,08,269	2,65,736	
PROVINCIAL SHARE—ONE-HALF		4,42,000	4,13,000	4,30,000	4,08,270	2,65,736	

DETAILED ACCOUNT No. 12A.—REGISTRATION.—Superintendence.

	Numbers. 1896–97.	Numbers. 1897–98.	DETAILS.	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Inspector-General (1,250)	15,000		15,000		15,000		15,141		10,000	(*a*) The actuals are included under Establishment.
	...	1	Special Officer (*a*)	3,000	18,000	2,320	17,320	...	15,000	...	15,141		
Establishment—	2	2	Clerks (200), (130)	3,960		3,960		3,960		3,960		8,261	
	2	2	Clerks (80), (65)	1,740		1,740		1,740		1,740			
	9	9	Clerks (50), (45), (40), 2 (35), (30), 3 (25)	3,720		10,480		3,720		10,740			
	11	11	Servants (12), 2 (10), (8), 5 (7), (6), (5)	1,032				1,032					
					10,452		10,480		10,452		10,740		
Allowances—			Travelling Allowance of Inspector-General	2,000		1,500		2,000		1,879		154	The budget has been reduced in the Revised with reference to the available actuals of the current year.
			Travelling Allowance to Establishment	1,000				1,000		816			
					3,000		1,500		3,000		2,695		
Supplies and Services—			Purchase and Repair of Iron Safes	6,000		1,000		3,600		...			
			Apparatus for taking Finger-prints in Registration Offices	200		700		200		205			
					6,200		1,700		3,800		205		
Contingencies—			Postage Charges	1,000		800		1,000		1,054		355	
			Telegraph Charges	50		30		50		17		26	
			Rents, Rates and Taxes	600		600		600		800		275	
			Purchase of European Articles each costing less than Rs. 5	100				...		15			
			Purchase of European Articles each costing not less than Rs. 5	200				150		137			
			Purchase of Country Articles each costing less than Rs. 50	350				128		145			
			Purchase of Country Articles each costing not less than Rs. 50	80				180		70			
			Purchase of Books	...				70		...			
			Purchase of Periodicals (Vernacular Calendars)	100				...		188			
			Landing and Shipping Charges	30				50		14			
			Petty Repairs to Buildings	20				...		...			
			Repairs to Furniture	100				50		126		1,205	
			Repairs to Time-pieces and Clocks	100		1,770		130		73			
			Liveries and Clothing of Servants	7				10		...			
			Peons' Belts and Badges	200				200		370			
			Carriage of Stationery and Records	1,000				...		386			
			Cloth for Records	5				...		1			
			Record-racks, Boards, etc.	100				...		135			
			Rattan Matsand Blinds	...				500		...			
			Carried over	4,042	37,652	5,200	31,000	3,118	32,252	3,531	28,781	20,276	

Detailed Account No. 12A.—REGISTRATION.—Superintendence—*contd.*

Vide Appendix D, page.

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—cont.	Brought forward	4,012	37,652	3,200	31,000	3,118	32,252	3,531	28,781	20,276	
	Table Cloth	6				...		...			
	Clock-winding	15				...		...			
	Hot and Cold Weather Charges	50		...		50		...			
	Scavenging Expenses	...				...		2			
	Binding Charges	50				50		13			
	Lighting Charges	30				30		41			
	Office Expenses	55				...		6			
			4,248		5,200		3,248	36	3,629	20,276	
	TOTAL		41,900		34,200		35,500		32,410		

Detailed Account No. 12B.—REGISTRATION.—District Charges.

Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—		Registrars—										
1	1	1st Grade Registrar, Madras, also Registrar of Joint Stock Companies (500)	6,000				6,000				36,687	
1	1	2nd Grade (300)	3,600				3,600					
3	3	3rd Grade (250)	9,000		55,100		9,000					
4	4	4th Grade (200)	9,600				9,600		54,624			
6	6	5th Grade (175)	12,600				12,600					
6	6	6th Grade (150)	10,800				10,800					
1	1	7th Grade (100), Nilgiris	1,200				1,200					
		Local Allowance to 7th Grade Registrar, Nilgiris (25)	300		300		300		681		720	The actuals include Local Allowances to Sub-Registrars' Establishments also.
			53,100		55,400		53,100					
		Sub-Registrars—							55,305			
10	10	1st Grade (90)	10,800				10,800					
10	10	2nd Grade (75)	9,000				9,000					
20	20	3rd Grade (60)	14,400				14,400					
30	30	4th Grade (50)	18,000				18,000					
37	37	5th Grade (45)	19,980				19,980					
60	60	6th Grade (40)	28,800				28,800					
70	70	7th Grade (35)	29,400				29,400		1,79,855		1,19,592	(*a*) The increase is due to the opening of additional Sub-Registry Offices.
144	148	(*a*) 8th Grade (30)	53,280				51,840					
		Local Allowance to Sub-Registrars at Manantoddy and Vayittiri at Rs. 15 each			1,84,600							
1	1	9th Grade (25)	360				360					
22	22	Probationary Sub-Registrars (15 and 20)	300				300					
		Provision for re-grading Registrars and Sub-Registrars	5,280				5,280					
		Provision for new Sub-Registry Offices	24,600				43,000		2,216		1,713	
			3,700				3,740					
			2,71,000		2,40,000		2,88,000		2,37,376			The budget of the current year included a net provision of Rs. 22,000 for re-grading Registrars and Sub-Registrars and for the opening of new offices, most of which is expected to lapse as the scheme, it is believed, is not to be given effect to in the current year and new offices have not been opened to the extent contemplated.
		Deduct—Probable Savings	*17,000*		...		*28,000*		...			
				2,54,000		2,40,000		2,60,000		2,37,376		
Establishment—		District Registrars' Establishment—										
8	8	Clerks (50), (35), (30), 2 (25), 3 (20)	2,700				2,700					
Presidency Town—												
4	4	Servants (10), (7), (6), (5½)	342				342					
		Registrar of Joint Stock Companies—										
2	2	Clerks (45), (25)	840				840					
1	1	Servant (7)	84				84		48,692		32,360	
Districts—												
161	161	Clerks 4 (40), 14 (35), 14 (30), 28 (25), 33 (20), 26 (17½), 23 (15), 19 (14)	41,952				41,952					
...	33	Apprentice Clerks 33 (10)	3,960				...					
61	61	Servants (8), 21 (7), 22 (6), 14 (5), 3 (4)	4,428				4,428					
		Sub-Registrars' Establishment—										
10	10	Clerks 2 (25), 4 (20), 4 (17½)	2,400				2,400					
5	5	Servants 2 (7), 2 (6), (5)	372				372					
978	985	Clerks 67 (25), 152 (20), 198 (17½), 262 (15), 306 (14)	1,96,728				1,95,696					
		Local Allowance of Rs. 7½ to the clerk at Gúdalúr in the Nilgiri district and to each of the first clerks at Manantoddy and Vayittiri, of Rs. 7 to each of the second clerks at the latter stations, and of Rs. 5 to each of the clerks at Kodaikánal and Shevaroy Hills							2,38,889		1,60,096	
		Fixed Special Allowance to the Deputy Tahsildar's clerk at Tangasséri (5)	558				90					
			60				...					
		Carried over	2,54,424	2,54,000	...	2,40,000	2,48,904	2,60,000	...	2,37,376	3,51,168	

Detailed Account No. 12B.—REGISTRATION.—District Charges—*contd.*

Vide Appendix D, page

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward ...	2,54,424	2,54,000		2,40,000	2,48,904	2,60,000		2,37,376	
Districts—contd.	722	734	Servants 388 (6), (5½), 129 (5), 51 (4½), 165 (4)	46,416				45,672				
			Local Allowance of Rs. 2 to the peon at Kodaikánal, of Rs. 3 to each of the peons at Manantoddy and Vayittiri, and of Rs. 2½ to the night-watchmen and sweepers at each of the latter stations	156				...				
				3,00,996				2,94,576				
			Provision for new Sub-Registry Offices	8,086				8,196				
				3,09,082				3,02,772				
			Deduct—Probable Savings	...				4,572				
Allowances—			Commission to Registrars and Sub-Registrars.	2,10,000	3,09,082	1,95,000	2,93,000	2,00,000	2,98,200	1,94,680	2,87,581	1,28,913
			Travelling Allowance, etc.	8,892		8,300		7,300		8,630		4,183
			Conveyance Allowance	108		100		...		9		9
Supplies and Services—			Law Charges	50	2,19,000	...	2,03,900	50	2,07,300	...	2,03,319	775
			Remuneration for the Service of Females	650		450		550		...		
			Petty Construction and Repairs	4,600		5,150		5,200		...		5,810
			Section Writing and Copying	10,000		10,000		12,000		6,694		24
Contingencies—			Postage Charges	9,000	15,300	8,600	15,600	8,500	17,800	...	6,694	5,048
			Telegraph Charges	100		30		100		8,724		...
			Rents, Rates and Taxes	9,500		9,000		10,000		21		2,080
			Purchase of European Articles each costing less than Rs. 5	300		...		...		9,131		
			Purchase of Country Articles each costing less than Rs. 50	2,040		8,500		3,300		240		
			Purchase of Country Articles each costing not less than Rs. 50	8,000				7,500		7,379		
			Purchase of Periodicals	20				...				
			Landing and Shipping Charges	200				...				
			Petty Repairs to Buildings	300				...				
			Repairs to Furniture	700				100				
			Clock-winding	10				...				
			Repairs to Clocks and Time-pieces	30				...				
			Liveries and Clothing of Servants	55				100				
			Carriage of Stationery and Records	4,500				4,500				13,186
			Cloth for Records	35				...				
			Record-racks, Boards, etc.	3,000				...				
			Rattan Mats and Blinds	50				100				
			Table Cloth	300		13,170		310		23,664		
			Office Scales and Weights	35				...				
			Advertisements	8				...				
			Hot and Cold Weather Charges	600				500				
			Sweepers' Allowances	275				400				
			Scavenging Expenses	40				...				
			Binding Charges	5,000				4,500				
			Lighting Charges (for 422 offices at 4 annas each)	1,200				1,290				
			Office Expenses	420				...				
					45,718		39,300		41,200		49,159	
			TOTAL		8,43,100		7,91,800		8,24,500		7,84,129	5,11,196

13.—INTEREST ON ORDINARY DEBT.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	
Imperial.						
Interest on Government of India Stock Notes.		...	...	...	...	...
Provincial.						
Interest on Provincial Advance and Loan Accounts	13A.	1,96,000	1,69,000	1,72,000	1,59,188	These figures fluctuate according to the amount of loans sanctioned.
TOTAL		1,96,000	1,69,000	1,72,000	1,59,188	...

DETAILED ACCOUNT No. 13A.—INTEREST ON ORDINARY DEBT.—Interest on Provincial Advances and Loan Accounts.

Class I. ADVANCES TO CULTIVATORS.	Rate of interest per cent.	Balance outstanding on the 31st March 1898.	Budget Estimate, 1897-98.			Revised Estimate, 1896-97.			Accounts, 1895-96.			Accounts, 9 months, 1896-97.	Explanatory Remarks.
			Recoveries.	Advances.	Opening balance.	Recoveries.	Advances.	Opening balance.	Recoveries.	Advances.	Opening balance.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Loans under the Land Improvement Act XIX of 1883—													
Ordinary Loans	6·25	11,28,358	1,88,000	3,27,550	9,88,808	2,17,000	3,00,000	9,05,808	2,13,424	37,637	10,81,595	...	
Loans under Special Well Rules.	3·00	13,27,947	50,000	8,560	13,69,387	61,000	10,000	14,20,387	88,503	13,81[illegible]	14,95,071	...	
	4·00	9,81,733	27,000	1,95,560	8,13,173	21,000	1,77,500	6,56,673	36,380	1,40,79[illegible]	5,52,260	...	
Loans under the Agriculturists' Loans Act XII of 1884	6·25	27,824	10,000	18,330	19,494	16,000	12,500	22,994	13,717	11,951	24,760	...	
Survey and other Loans	...	...	...	...	...	...	...	...	...	...	...	...	
Total Class I	...	34,65,862	2,75,000	5,50,000	31,90,862	3,15,000	5,00,000	30,05,862	3,52,024	2,04,200	31,53,686	...	
Class III.													
Loans to Landholders and Notabilities—													
Banganapalle Nawab	6·00	...	...	...	...	...	...	...	18,982	...	18,982	...	
Shulagiri Estate	5·00	4,002	3,143	...	7,145	2,993	...	10,138	2,851	...	12,989	...	
Total Class III	...	4,002	3,143	...	7,145	2,993	...	10,138	21,833	...	31,971	...	
Class IV.													
Loans to Municipalities—													
Adoni Water-supply	4·25	60,718	1,297	...	62,015	1,244	...	63,259	1,194	...	64,453	...	
Bellary do.	4·25	2,00,000	...	2,00,000	...	...	...	...	...	...	...	...	
Calicut Bridges	4·50	15,000	2,000	...	17,000	2,000	...	19,000	2,000	...	21,000	...	
Cochin Reclamation, Kalvetti.	4·50	3,843	851	...	4,694	810	...	5,504	780	...	6,284	...	
Coonoor Water supply	4·25	31,000	...	31,000	...	...	...	...	...	...	...	...	
Coonoor Drainage	4·25	7,477	428	...	7,605	411	...	8,016	...	...	...	...	
Coonoor Do.	4·50	1,650	76	...	1,726	73	...	1,799	852	...	10,667	...	
Conjeeveram Water-supply	4·25	1,26,301	2,199	...	1,28,500	...	48,500	80,000	...	80,000	...	...	
Cocanada Water supply	4·25	1,73,770	...	80,900	92,870	...	92,870	...	...	...	...	...	
Cuddapah do.	4·25	8,825	195	...	9,020	186	...	9,206	179	...	9,385	...	
Cuddalore do.	4·25	50,000	...	50,000	...	...	...	...	...	...	...	...	
Dindigul do.	4·25	43,098	588	11,250	32,436	564	...	33,000	...	33,0	...	...	
Kurnool do.	4·25	56,211	1,124	...	57,335	1,083	3,630	54,788	1,432	... 00	56,220	...	
Do. Market	4·25	5,000	...	...	5,000	...	5,000	...	...	...	...	...	
Ellore do.	4·50	25,000	...	...	25,000	...	25,000	...	...	...	...	...	
Kumbakónam Drainage	4·50	50,569	2,263	...	52,832	2,163	...	54,995	2,069	...	57,064	...	
Mayavaram Market Sheds and School	4·25	4,525	325	...	4,850	325	...	5,175	325	...	5,500	...	
Madura Water-supply	4·25	1,82,507	3,737	...	1,86,244	3,529	...	1,89,773	2,923	31,500	1,61,196	...	
Ootacamund—													
Sanitary Works	4·25	10,000	...	...	10,000	...	10,000	...	...	...	...	...	
Kandal Drainage	4·25	13,680	705	...	14,385	675	...	15,060	...	...	...	...	
South Water-supply	4·25	33,227	1,748	...	34,975	1,676	...	36,651	3,175	...	54,886	...	
Tanjore Market	4·25	1,70,551	6,316	...	1,76,867	6,316	...	1,83,183	6,317	...	1,89,500	...	
Tellicherry Roads	4·25	3,000	500	...	3,500	500	...	4,000	500	...	4,500	...	
Tirupati Water-supply	4·25	57,750	...	12,750	45,000	...	45,000	...	...	...	...	...	
Trichinopoly do.	4·25	1,19,869	4,399	...	1,24,268	4,399	...	1,28,667	3,333	32,000	1,00,000	...	
Tuticorin do.	4·25	1,50,000	...	1,50,000	...	...	...	...	...	...	...	...	
Vaniyambadi Suspension Bridge	4·25	...	...	...	...	13,800	...	13,800	...	13,800	...	...	
Vizagapatam Water-supply	4·25	2,00,500	...	50,500	1,50,000	...	1,50,000	...	...	...	...	...	
Total	...	18,03,771	28,751	5,86,400	12,46,122	39,754	3,80,000	9,05,876	25,079	1,90,300	7,40,655	...	
Loans to District Boards—													
Coimbatore Bridge and Causeway.	4·50	23,000	...	...	23,000	...	23,000	...	...	...	...	...	
Ganjam Railway Feeder Roads	4·25	2,500	2,500	...	5,000	...	...	5,000	...	5,000	...	...	
Saidapet Iron Girder Bridge	4·50	7,460	14,430	...	21,890	13,802	...	35,692	13,202	...	48,894	...	
Tellicherry Ghât Roads	4·50	3,311	3,000	...	6,311	3,000	...	9,311	3,000	...	12,311	...	
Total	...	36,271	19,930	...	56,201	16,802	23,000	50,003	16,202	5,000	61,205	...	
Total Class IV	...	18,40,042	48,681	5,86,400	13,02,323	56,556	4,03,000	9,55,879	41,281	1,95,300	8,01,860	...	
Grand Total	...	53,09,906	3,26,824	11,36,400	45,00,330	3,74,549	9,03,000	39,71,879	4,15,138	3,99,500	39,87,517	...	
Mean Balances outstanding	...	...	...	...	49,05,000	...	...	42,36,000	...	...	...	...	
Interest payable to Imperial at 4 per cent. on the Mean Balance.	4·00	...	...	...	1,96,000	...	...	1,69,000	...	...	...	...	

14.—INTEREST ON OTHER OBLIGATIONS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 9 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
Interest on Deposits in State Railway Provident Institutions	14-A.	1,600	1,600	1,000	1,631	...	
Interest on Assistant Surgeons' Fund		21,000	21,000	5,200	5,146	...	
Interest on Presidency Savings Bank Deposits		...	...	...	12,229	...	
Interest on Miscellaneous Accounts		300	300	1,000	622	65	
Refunds		100	100	800	782	68	
TOTAL IMPERIAL		23,000	23,000	8,000	20,410	133	
LOCAL.							
Interest on Miscellaneous Accounts		5,000	5,000	5,000	4,014	1,571	
TOTAL		28,000	28,000	13,000	24,424	1,704	The Government securities held by the Fund were converted into cash in 1895-96, and the increase in the proposed estimates represents the interest on that.

Detailed Account No. 14A.—INTEREST ON OTHER OBLIGATIONS.—Interest on Miscellaneous Accounts.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
On Deposits of the Administrator-General	...	...	...	7	... 2	
On Land Revenue Collections refunded	50	50	100	110	... 63	
Compensation for Lands taken up for public purposes	100	100	200	26	65	
On other Accounts	150	150	700	479		
TOTAL	300	300	1,000	622		

15.—POST OFFICE.

Provincial.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
District Post Charges	15A	1,07,000	1,02,000	1,07,000	83,241	66,160	

Detailed Account No. 15A.—POST OFFICE.—District Post Charges.

Vide Appendix D, Page .

	Numbers. 1896-97.	Numbers. 1897-98.	*Provincial.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.
Office Establishments—			Postmaster-General's Office—								
	1	1	Superintendent (50)	600				600			
	3	3	Clerks (70), (25), (20)	1,380				1,380			
	1	1	Peon (7)	84				84			
	1	1	Inspector of Post Offices (60)	720	2,064			720	2,064		
	104	145	Postmasters 38 (2½), 39 (3), (4), 40 (5), 3 (6), 2 (7), (10), 15 (15), 4 (20), (30), (40)	9,996				7,800			
	9	9	Clerks (15)	1,620				1,080			
	1	2	Postmen (8), (6)	168				96			
	717	813	Village Postmen 662 (6½), 137 (7), 2 (8), 5 (10), 7 (12)	64,944				56,844			
	1	1	Letter box Peon (7)	84				84			
	2	3	Mail Peons 2 (6), (7)	228				156			
					77,760				66,780		
			Ganjám Maliah Post—								
			In charge of Agent to the Governor in Ganjám	...		1,00,000		...		86,463	
	2	2	Inspectors (7)	168				168			
			Batta of Inspectors 2 (3)	72				72			
	44	43	Runners 2 (5), 22 (4), 19 (3)	1,860				1,920			
					2,100				2,160		
			Provision for revision and entertainment of additional establishments	785				14,544			
					785				14,544		
Road Establishments—	256	303	Runners 171 (5), 129 (6), (7), 2 (8) (*a*)	19,874				16,718			
	12	12	Overseers 3 (10), 6 (15), 3 (20)	2,160				2,160			
	21	21	Boatmen 10 (1), 2 (2), 4 (1½), 5 (½)	270				270			
					22,304				19,148		
Allowances—			Travelling Allowance	1,000				1,000			
					1,000				1,000		
Supplies and Services—			Torch Allowance	12		}					
			Boat Charges	24		}		324			
					36				324		
Contingencies—			Repairs to Furniture	...				272			
			Rents, Rates and Taxes	600				588			
			Office Expenses	300		2,000		120		1,778	
					900				980		
			Contingencies for Ganjám Maliah Post—								
			Pay of extra Runner at Rs. 4 per mensem	48		...		...			
			Wax, Sundry Articles	3		...		...			
					51		...		...		
			TOTAL		1,07,000		1,02,000		1,07,000		88,241

(*a*) Two runners in the Nellore district are each paid Rs. 5 extra per month for five months from 16th October to 14th March as subsidy for boat charges.

Accounts, 8 months, 1896-97.	Explanatory Remarks.
64,834	
1,326	
66,160	The Revised Estimate represents eight months' actuals of the current year *plus* four times the amount spent in November last.

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*IMPERIAL*—contd. CIVIL OFFICES OF ACCOUNT AND AUDIT—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			Brought forward	1,34,694	69,045	1,37,000	72,500	1,41,246	85,399	1,40,298	78,580	1,41,874	
Establishment—contd.			Temporary Establishment—										
			1 Clerk on 25 for 3 months	75				75					
			1 Water Brahmin on Rs. 5 for 6 months	30				30					
					1,34,799		1,37,100		1,41,351		1,40,208		
Allowances—			Travelling Allowance	700		700		700		651		670	
			Conveyance Allowance of Officer in charge of Outside Audits (25)	...		300		300		227		200	
					700		1,000		1,000		878		
Supplies and Services—			Section writing	250				400					
Contingencies—					250				400				
			Purchase of European Articles each costing less than Rs. 5	20				30					
			Purchase of European Articles each costing not less than Rs. 5	5				...					
			Purchase of Country Articles each costing less than Rs. 50	400				500					
			Purchase of Country Articles each costing not less than Rs. 50	400				...					
			Purchase of Books	30				30					
			Purchase of Stationery	25		2,650		10		2,273		1,297	
			Subscription to Newspapers	50				50					
			Cost of Europe Stores (including freight)	5				10					
			Repairs to Furniture	100				100					
			Peons' Belts and Badges	...				...					
			Carriage of Stationery and Records	50				20					
			Advertisements	5				...					
			Hot and Cold Weather Charges	750				700					
			Postage Charges	3,200		2,800		3,000		2,835		1,910	
			Telegraph Charges	1,400		1,200		1,300		1,039		722	
			Telephone Charges	400		350		400		373		250	
			Binding Charges	230		...		300		...			
			Carriage of forms, etc., Lighting	170		...		170		...			
			Printing Ink	30		...		30		...			
			Office Expenses	80		...		...		...			
					7,350		7,000		6,650		6,520		
			Deduct—Add for rounding		2,12,144 *144*		...		...		...		
			TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT—IMPERIAL		2,12,000		2,17,500		2,34,800		2,26,276	1,46,923	
			PROVINCIAL.										
			LOCAL AND MUNICIPAL DEPT. *(a)*.										
Salaries—	1	1	Inspector of Local Fund Accounts (600—40—800)	7,680		8,800		10,080		10,744		5,880	
			Local Allowance (200)	2,400		2,400		2,400		3,251		1,600	
	1	1	Exchange Compensation Allowance	1,010		1,130		1,559		1,616		796	
					11,090		12,330		14,039		15,611		
Establishment—	4	4	Assistant Inspector of Local Fund Accounts 3 (250), (125)	10,500				10,500					
			Local Allowance (20)	240				240					
			Clerks—										
	1	1	1st Class (90—5—115)	1,320				1,260					
	4	4	2nd „ (60—5—85)	3,840				3,720					
			Local Allowance to 1 Clerk for Municipal Audit (20)	240				240		21,904		14,934	
	6	6	3rd Class (30—4—50)	3,456				3,264					
			Local Allowance to 1 Clerk (20)	240		22,000		240					
	4	4	3rd Class (30)	1,440				1,440					
			Local Allowance to 1 Clerk (10)	120				120					
	3	3	4th Class (25)	900				900					
	9	9	Servants (10), (8), 7 (7)	804				804					
			Temporary Establishment (2 Clerks on Rs. 20 each for 2 months and 1 Clerk on Rs. 30 and 2 Clerks on Rs. 20 each for 1 month)	150				150		150		378	
					23,250		22,000		22,878		22,054		
Allowances—			Travelling Allowance	7,200		7,000		7,100		6,095		5,156	
					7,200		7,000		7,100		6,095		
			Carried over		41,540		41,330		44,017		43,760	28,744	

(a) Cost of Establishment recovered from Local Funds through the adjusting head "Contribution."

Detailed Account No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—*contd.*

		Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
	PROVINCIAL—contd.										
	Local and Municipal Dept. —*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .		41,540		41,330		44,017		43,760	28,744	
Supplies and Services—	Section Writing Charges	...				...					
Contingencies—	Purchase of European Articles each costing less than Rs. 5	...				...					
	Purchase of European Articles each costing not less than Rs. 5.	...				...					
	Purchase of Country Articles each costing less than Rs. 50	...				...					
	Purchase of Country Articles each costing not less than Rs. 50	...				...					
	Purchase of Books	80				100				220	
	Repairs to Furniture	3		1,370		3				23	
	Carriage of Stationery and Records . .	20				20					
	Hot and Cold Weather Charges . . .	192				122				585	
	Postage Charges	50				40					
	Telegraph Charges	320				318		312			
	Binding Charges	80				80		50			
	Office Expenses and Miscellaneous . .	40				40		645			
		375				397					
			1,160		1,370		1,120		1,007		
	Deduct—For rounding . .		42,700		...		45,137		...		
			...				*37*				
	TOTAL PROVINCIAL .		42,700		42,700		45,100		44,767	29 572	
	TOTAL .		2,54,700		2,60,200		2,79,900		2,71,043		

Detailed Account No. 18B.—GENERAL ADMINISTRATION.—Currency Department.

	Numbers. 1896–97.	Numbers. 1897–98.	CURRENCY DEPARTMENT.									
			Madras.									
			Account Branch.									
Establishment—	1	1	Superintendent (200) . . .	2,400				2,400				
	5	5	Clerks (85), (60), (40), (35), (25) .	2,940				2,940				
	8	8	Servants (14), 2 (10), 2 (8), 2 (7), (5)	828		6,000		828				
			Lost Note Branch.		6,168		6,000		6,168			
	1	1	Lost Note Writer (50) . . .	600								
			Registration Branch.		600	600	600	600	600			
	4	6	Clerks (40), 2 (30), 2(20), (15) .	1,860				1,260				
	1	1	Servant (10)	120		1,400		120				
			Issue Branch.		1,980		1,400		1,380			
	1	1	Treasurer (200—10—300) . .	3,480				3,000				
	1	2	Clerk (40), (30)	840				360				
	5	6	Servants 2 (14), (10), (8), (6), (3).	660		3,900		600				
			Exchange Branch.		4,980		3,900		3,960			
	1	1	Deputy Treasurer (100) . .	1,200				1,080				
	8	9	Tellers, Note Examiners and Coin-payers (85), (60), (50), 2 (40), (30), (25), 2 (20)	4,440				3,720				
	5	8	Note Sorters (30), 2 (20), 5 (15) .	1,740		7,500		1,080				
	1	1	Clerk (20)	240				240				
	4	4	Potdars 2 (15), (14), (12) . .	672				672				
	8	9	Servants 3 (10), 2 (9), 4 (8) . .	960				840				
					9,252		7,500		7,632			
			Temporary Establishment.									
			Clerks and Assistant Potdars .	500		1,200		400				
					500		1,200		400	238		
Allowances—			Travelling Allowance . . .	100		700	700	100	100			238
					100					5,087		
Supplies and Services—			Freight on Remittances . .	50		29,100		50				5,087
					50		29,100		50			
			Carried over .		23,630		50,400		20,290			25,748

	14,014	
	490	
	28,510	The Budget has been raised in the Revised owing to large currency remittances sent to Calcutta and Bombay.
	43,014	

Detailed Account No. 18B.—GENERAL ADMINISTRATION.—Currency Department—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	CURRENCY DEPARTMENT—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			MADRAS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward .		23,630		50,400		20,290		25,748	43,014	
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .										
			Purchase of European Articles each costing not less than Rs. 5 . .										
			Purchase of Country Articles each costing less than Rs. 50 . .	150									
			Purchase of Country Articles each costing not less than Rs. 50 .					150					
			Repairs to Furniture . . .										
			Peons' Belts and Badges . .										
			Cloth for Records . . .										
			Record-racks, Boards, etc. .			1,050						674	
			Rattan Mats and Blinds . .							1,166			
			Table Cloth										
			Office Scales and Weights .					958					
			Advertisements										
			Hot and Cold Weather Charges .	160									
			Po tage Charges . . .	400		350		160				225	
			Telegraph Charges . . .	110		100		350				75	
			Binding Charges. . . .	...				100		373			
			Packing Charges. . . .	...				...		105			
			Lighting Charges . . .	...				...					
			Office Expenses . . .	1,038				...					
					1,858		1,500		1,718		1,644	43,988	
			TOTAL MADRAS .		25,488		51,900		22,008		27,392		
			CALICUT.										
Salaries—			Allowance to Deputy Collector in charge of Treasury (100)(*a*) .	1,200		1,200		1,200		1,200		800	
					1,200		1,200		1,200		1,200		
Establishment—	6	6	Tellers, Clerks and Shroff (75) 2 (50), (35), (20), (15) . .	2,940		3,250		2,940		2,851		2,146	
	3	3	Servants (10), 2 (8) . . .	312				312					
					3,252		3,250		3,252		2,851		
Allowances—			Travelling Allowances . .	30		...		30		...		80	
					30		...		30		...	19	
Supplies and Services—			Freight on Remittances . .	250		250		250		...		36	
					250		250		250		...		
Contingencies—			Service Postage . . .	140				120		140			
			Service Telegrams . . .	40		200		40		37			
			Other Items	100				100		81			
					280		200		260		258	3,081	
			TOTAL CALICUT .		5,012		4,900		4,992		4,309	47,069	
			TOTAL CURRENCY DEPARTMENT .		30,500		56,800		27,000		31,701		

Detailed Account No. 18C.—GENERAL ADMINISTRATION.—Allowances to Presidency Banks.

Allowances—	Allowance to the Bank of Madras for General Treasury duties	12,000		12,000		12,000		12,000		8,000	
	Allowance for the Government Savings Bank duties	...		3,500						3,500	The Savings Bank duties were transferred to the Postal Department from 1st October 1896.
	Allowance for Public Debt Office duties .	14,000		14,000		6,000		6,000		6,789	
Contingencies—	Postage Charges	700		700		14,500		15,609		320	
			26,000		29,500	700	32,500	651	33,609	18,609	
	TOTAL .		26,700		30,200		33,200		34,260		

Detailed Account No. 18D.—GENERAL ADMINISTRATION.—Staff and Household of the Governor. (*b*)

Summary.											
PRIVATE SECRETARY TO HIS EXCELLENCY THE GOVERNOR	32,300		30,500		32,158		35,819		19,228		
HIS EXCELLENCY THE GOVERNOR'S BAND	14,800		14,800		14,742		13,924		10,314		
TOTAL .		47,100		45,300		46,900		49,743	29,542		

(*a*) *Vide* note (*b*) under "3. Land Revenue," page 30.

(*b*) The expenditure is controlled by the Military Secretary to His Excellency the Governor.

DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—Staff and Household of the Governor.—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
			PRIVATE SECRETARY TO H. E. THE GOVERNOR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Private Secretary (1,500)[4]	17,280		16,200		17,280		19,366		10,420	
	1	1	Exchange Compensation Allowance.	2,273		2,200		2,783		3,621		1,470	
			Deduct—Probable savings					20,063 *971*				3,064	
					19,553		18,400		19,092		22,987		
Establishment—	1	1	Clerk (200)	2,400				2,400					
	2	2	Clerks (70), (52)	1,464				1,464				72	
	1	1	Clerk (25)	300		4,700		300		4,596			
	4	4	Servants 2 (10½), (8), (7)	432				432					
	1	1	Telephone Clerk (25) for 6 months	150				150					
					4,746		4,700		4,746		4,596		
Allowances—			Travelling Allowance	...		100		...		94			
					...		100		...		94		
Contingencies—			Tour Expenses and Hill-journey Charges	1,500		1,200		1,650		1,062		1,123	
			Hot and Cold Weather Charges	...		...		...		...		...	
			Postage Charges	150		120		200		110		95	
			Telegraph Charges	1,500		1,400		1,500		1,588		392	
			Telephone Charges	800		800		800		874		29	
			Rents, Rates and Taxes	3,400		2,800		3,170		3,229		2,447	
			Office Expenses and Miscellaneous	656		980		1,000		1,279		106	
					8,006		7,300		8,320		8,142		
			Deduct—for rounding		32,305 5								
			TOTAL PRIVATE SECRETARY		32,300		30,500		32,158		35,819	19,228	
			H. E. THE GOVERNOR'S BAND.										
Establishment—	1	1	Superintendent (250)	3,000				3,000					
			House-rent to the Superintendent (50)	600				600					
	1	1	Bandmaster Sergeant (50)	600				600					
	3	3	Private and Senior Musicians (35)	1,260				1,260					
	4	4	Private and 1st-class Musicians (30)	1,440		10,400		1,440					
	4	4	Private and 2nd-class do. (25)	1,200				1,200					
	4	4	Private and 3rd class do. (20)	960				960					
	6	6	Private and ordinary do. (15 to 20)	1,296				1,240				10,314	
	2	2	Pupils or Boys (10–8–0)	252				252					
					10,608		10,400		10,552		10,396		
Allowances—			Family Allowance to European Women at Rs. 5 each per mensem. Family Allowance to East-Indian Women at Rs. 3½ each per mensem. Allowance to East-Indian Children at Rs. 2½	1,830									
					1,830		1,700		1,830		1,707		
Supplies and Services—			Compensation in lieu of Rice	300				300		...			
			Subscription to Music	500		2,700		500		...			
			Clothing and Bedding	1,400				1,400		...			
			Oil	162				160		...			
					2,362		2,700		2,360		1,821	10,314	
			TOTAL GOVERNOR'S BAND		14,800		14,800		14,742		13,924		

DETAILED ACCOUNT No. 18E.—GENERAL ADMINISTRATION.—Tour Expenses.

Allowances—	Travelling Expenses of His Excellency the Governor's Staff	3,000		2,000		3,000		857	1,106
Supplies and Services—	Camp Equipment of His Excellency the Governor	500		1,000		2,600		2,827	84
	TOTAL TOUR EXPENSES		3,500		3,000		5,600		3,684 1,190

DETAILED ACCOUNT No. 18F.—GENERAL ADMINISTRATION.—Executive Council.

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	2	2	Members of Council (5,120)	1,22,880		1,22,880		1,22,880		1,22,880		81,920	
	2	2	Exchange Compensation Allowance.	7,018		6,160		8,242		9,562		4,827	
			Add—For rounding					1,31,122 14					
					1,29,898		1,29,040		1,31,136		1,32,442		
Establishment—	14	14	Peons, Chobdars 2 (12), 2 (11), 2 (10), 2 (9), 2 (8), 4 (7½)	1,560		1,560		1,560		1,577		1,033	
					1,560		1,560		1,560		1,577		
Allowances—			Travelling Allowance	10				1,300		2		1,533	
			Hill-Journey Allowance	1,750		1,600		420		1,752		603	
					1,760		1,600		1,720		1,754		
Contingencies—			Rents, Rates and Taxes	550				600		545			
			Telephone Charges (Ooty and Madras)	992		1,800		992		918			
			Circulating Reuter's Telegrams	200				120		...			
			Special Cooly Hire, etc.	140				172		...			
					1,882		1,800		1,884		1,463		
			TOTAL EXECUTIVE COUNCIL		1,35,100		1,34,000		1,36,300		1,37,236	89,916	

DETAILED ACCOUNT No. 18G.—GENERAL ADMINISTRATION.—Legislative Council.

Salaries—	1	1	Assistant Secretary (800)	9,600		9,000		9,600		11,010		5,865	No officer having been placed on special duty the Budget has been reduced in the Revised by 7,000.
			Officer on Special Duty	...		...		7,000		...		...	
			Allowance of Member of the Legislative Council of India	5,000		4,610		3,000		...		4,607	
	2	1	Exchange Compensation Allowance	1,264		1,400		2,565		2,051		1,040	
					15,864		15,010		22,165		13,061		
Establishment—	2	2	Clerks (130), (80)	2,520				2,520					
			Personal Allowance (8)	...				96					(a) Provision is made in the Revised Estimate for a temporary clerk on Rs. 100 for six months.
	2	2	Servants (8), (7½)	186				186					
	1	1	Attender (12)	144				144					
			Charges on account of Draft Tenancy Bill	...		(a) 4,600		...		2,773		2,987	
			Short-hand Reporting Charges of official Report	1,200				300					
			Temporary Clerk for 6 months (Rs. 100)	...				...					
					4,050		4,600		3,246		2,773		
Allowances—			Travelling Allowance of non-official Members	3,500				3,146		3,451		978	
			Tentage	125		2,000		36		125		128	
			Hill-Journey Allowance, and Travelling Allowance of Asst. Secretary	128				128		128		229	
					3,753		2,000		3,310		3,704		
Contingencies—			Record-racks, Boards, etc.	133		390		216		943			
					133		390		216		943		
			Deduct—For rounding					28,937 37				15,834	
			TOTAL LEGISLATIVE COUNCIL		23,800		22,000		28,900		20,481		

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats.

SUMMARY.

PUBLIC DEPARTMENT	1,25,000		1,37,100		1,25,300		1,42,606		93,313
TRANSLATORS' DEPARTMENT	30,620		32,600		31,200		32,068		20,078
REVENUE DEPARTMENT	1,35,000		1,26,600		1,09,600		1,22,845		84,995
LOCAL AND MUNICIPAL DEPARTMENT	61,000		39,000		25,800		27,244		18,272
OTHER ESTABLISHMENTS AND SERVICES	24,590		23,800		25,900		27,651		13,665
TOTAL		3,76,210		3,59,100		3,17,800		3,52,414	2,30,323

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
			PUBLIC DEPARTMENT. *	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Chief Secretary (3,750)[4]	43,200		53,500		43,200		43,432			
	1	1	Under-Secretary (1,050)[4]	12,096		11,500		12,096		13,383		33,133	The Revised estimate provides for the salary of the Acting Chief Secretary for three months.
	2	2	Officer on Special Duty	...		...		...		10,925		7,514	
			Exchange Compensation Allowance	5,100		5,700		6,069		8,988		2,038	
					60,396		70,700		61,365		76,728	4,073	
Establishment—	1	1	Chief Assistant (600)	7,200				7,200					
	2	2	Second Assistant (350)	4,200				4,200					
	5	5	Clerks (250), (225)	5,700				5,700					
	7	7	Do. (175), (150), (140), (120), (110)	8,340				8,340					
	13	13	Do. (90), 2 (75), (70), (65), (60), (55)	5,880				5,880					
	1	1	Do. 3 (50), (45), 3 (40), 2 (35), 4 (30)	6,060				6,060					
	1	1	Temporary Clerk for 6 months (50)	300				300					
			Exchange Compensation Allowance.	348				1,113					
			Personal Allowances to several										
	7		Clerks (25)	300		48,000		324		46,102		31,837	
		6	Confidential Allowance (25)	300				300					
	4		Copyists (25), (23), (21), (20), (19), (18)	1,512				1,524					
		4	Personal Allowance (8)	...				96					
	14	14	Attenders (20), (12); Sergeant (18); Duffadar (15)	780				780					
	17	17	Do. (18), 2 (16), (15), 2 (14), 2 (13), 2 (11), 2 (9), 2 (8)	2,100				2,100					
			Peons 2 (10), 2 (9½), (9), 4 (8½); Messengers (8), (7½), 6 (7)	1,674				1,674					
			Personal Allowance (8½)	102				102					
				45,396				45,693					
			Deduct—Probable Savings	362				318					
					45,034		48,000		45,375		46,102		
Allowances—			Hill-Journey Allowances	6,600		6,500		4,000		6,516		6,359	
			Travelling Allowances	100		900		2,090		90		822	
					6,700		7,400		6,090		6,606		
Supplies and Services—			Cost of Europe Stores	...				300					
			Cost of Bicycle	300				300					
			Cost of Type-writers (4) including Freight	450				...					
					750				600		...		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	100				650		4,562		2,714	
			Purchase of European Articles each costing not less than Rs. 5	100				50					
			Purchase of Country Articles each costing less than Rs. 50	300				2,000					
			Purchase of Country Articles each costing not less than Rs. 50	200				200					
			Purchase of Books	500				200					
			Purchase of Periodicals	500				300					
			Subscriptions to Newspapers	500				100					
			Cost of Europe Stores (including Freight)	100				...					
			Landing and Shipping Charges	70				...					
			Petty Repairs to Buildings	100				...					
			Repairs to Furniture	300		11,000		2,500		2,583		2,412	
			Liveries and Clothing of Servants	100				400		...			
			Peons' Belts and Badges	150				2,050		2,291		994	
			Carriage of Stationery and Records	250				...		3,490		1,159	
			Rattan Mats and Blinds	150				2,350		244		258	
			Table Cloths	25				260		...			
			Advertisements	175				110		...			
			Tour Expenses and Hill-Journey Charges	2,500				250		...			
			Hot and Cold Weather Charges	400				200		...			
			Postage Charges	2,000				250		...			
			Bearing Postage	50				...					
			Telegraph Charges	2,350									
			Rents, Rates and Taxes	250									
			Section Writing and Copying	100									
			Packing Charges	300									
			Lighting Charges	200									
			Petty Carriage and Cooly Charges	200									
			Office Expenses	150									
					12,120		11,000		11,870		13,170		
			TOTAL PUBLIC DEPARTMENT		1,25,000		1,37,100		1,25,300		1,42,606	93,313	

* The expenditure is controlled by the Chief Secretary to Government.

Detailed Account No. 18H.—General Administration.—Civil Secretariats—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97	Explanatory Remarks.
			TRANSLATORS' DEPARTMENT. (*a*)										
			Tamil Translator to Government.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Salaries—			Translator (300) (*b*)	3,600				3,600		3,600			
					3,600				3,600		3,600		
Establishment—	1	1	Munshi (75)	900				900					
	3	3	Clerks (35), (30), (15) . . .	960				960					
					1,860				1,860		1,860		
Temporary Establishment—	2		Munshis (30)	...				450					
	1		Clerk (25)	...				180					
					...				630		630		
Allowances—			Travelling Allowances . .	150				150					
					150				150		150		
Contingencies—			Purchase of European articles each costing less than Rs. 5.										
			Purchase of European articles each costing not less than Rs. 5.										
			Purchase of Country articles each costing less than Rs. 50.	3	...			8					
			Purchase of Country articles each costing not less than Rs. 50.										
			Subscription to Newspapers . .	43				45					
			Repairs to Furniture . . .	2				2					
			Carriage of Stationery and Records.	...				10					
			Record racks, Boards, etc. . .	80				...					
			Hot and Cold Weather Charges .	10				...					
			Sweepers' Allowances . . .	10				10					
			Scavenging Expenses . . .					50					
			Postage Charges					4					
			Telegraph Charges	35				83					
			Rents, Rates and Taxes . .	3				...					
			Petty Carriage and Cooly Charges .	92									
				12									
					290				212				
			Total, Tamil Translator to Government .		5,900				6,452				
			Teulgu Translator to Government.										
Salaries—			Translator (300) (*c*)	3,600				3,600					
					3,600				3,600				
Establishment—	1	1	Munshi (75)	900				900					
	3	3	Clerks (35), (30), (15) . . .	960				960					
			Temporary Clerks 2 (40) for 2 months	...				...					
					1,860				1,860				
Contingencies—			Purchase of Periodicals . .										
			Subscription to Newspapers . .	50				50					
			Repairs to Furniture . . .	1				...					
			Hot and Cold Weather Charges .	6				7					
			Postage Charges	8				10					
			Telegraph Charges	2				4					
			Binding Charges	10				10					
			Lighting Charges	3				2					
			Petty Carriage and Cooly Charges .	8				13					
			Office Expenses	2				2					
					90				98				
			Total Telugu Translator to Government . .		5,550				5,558				

(*a*) The expenditure is controlled by the Chief Secretary to Government.
(*b*) Local allowance drawn by the First Lecturer, Kumbakonam College—see note (†), page 122.
(*c*) Allowance drawn by M.R.Ry. S. Rungayya Chetti, Professor, Christian College.

Detailed Account No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	TRANSLATORS' DEPARTMENT—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97 Rs.	Explanatory Remarks.
			MALAYALAM TRANSLATOR TO GOVERNMENT.										
Salaries—			Translator (250) (*a*) . . .	3,000				3,000					
					3,000				3,000				
Establishment—	1	1	Munshi (75)	900				900					
	2	2	Clerks (35), (30)	780				780					
					1,680				1,680				
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .										
			Purchase of European Articles each costing not less than Rs. 5 . .										
			Purchase of Country Articles each costing less than Rs. 50 . .	2				2					
			Purchase of Country Articles each costing not less than Rs. 50 .										
			Purchase of Periodicals . .	27				21					
			Subscription to Newspapers . .										
			Repairs to Furniture . . .	3				12					
			Carriage of Stationery and Records.	2				20					
			Postage Charges . . .	10				15					
			Telegraph Charges . . .	5				...					
			Binding Charges . . .	8				...					
			Lighting Charges . . .	1				...					
			Petty Carriage and Cooly Charges .	12				...					
			Office Expenses	...									
					70				70				
			TOTAL MALAYALAM TRANSLATOR TO GOVERNMENT .		4,750				4,750				
			CANARESE TRANSLATOR TO GOVERNMENT.										
Salaries—			Translator (250) (*b*) . . .	3,000				3,000					
					3,000				3,000				
Establishment—	1	1	Munshi (75)	900				900					
	3	3	Clerks (35), (30), (15) . . .	960				960					
					1,860				1,860				
Contingencies—			Purchase of European articles each costing less than Rs. 5 . .										
			Purchase of European articles each costing not less than Rs. 5 . .										
			Purchase of Country articles each costing less than Rs. 50 . .	8				13					
			Purchase of Country articles each costing not less than Rs. 50 .										
			Purchase of Periodicals . .	25				20					
			Subscription to Newspapers . .										
			Carriage of Stationery and Records.	2				12					
			Postage Charges . . .	15				15					
			Petty Carriage and Cooly Charges .	10				...		...			
					60				60				
			TOTAL CANARESE TRANSLATOR TO GOVERNMENT . .		4,920				4,920				
			PERSIAN AND HINDUSTANI TRANSLATOR TO GOVERNMENT.										
Salaries—			Translator (300) (*c*) . . .	3,600				3,600					
			Examiner in Hindustani (200) (*c*) .	2,400				2,400					
					6,000				6,000				
Establishment—	1	1	Assistant and Head Munshi (100) .	1,200				1,200					
	1	1	Translating Munshi (70) . .	840				840					
	1	1	Munshi (30)	360				360					
	1	1	Clerk (25)	300				300					
	2	2	Copyists (15)	360				360					
					3,060				3,060				
			Carried over .		9,060				9,060				

(*a*) Allowance drawn by Malayalam Pundit, Presidency College—see note (§), page 122.
(*b*) Local allowance drawn by the Senior Assistant Professor, Presidency College—see note (‡), page 122.
(*c*) Allowance drawn by Mr. Marsden, Inspector of Schools, during the absence of Mr. J. D. Rees, Collector of Nilgiris, on special duty—see note (*a*), page 120.

Detailed Account No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats.

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Actuals, 8 months, 1896-97	Explanatory Remarks.
			TRANSLATORS' DEPARTMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			PERSIAN AND HINDUSTANI TRANSLATOR TO GOVERNMENT—*contd.*										
			Brought forward		9,060				9,060				
Supplies and Services—			Fees to Assessors	200				200		...			
Contingencies—			Purchase of Periodicals		200				200				
			Subscription to Newspapers	209				230					
			Repairs to Furniture	3				2					
			Carriage of Stationery and Records	11				9					
			Petty Carriage and Cooly Charges	12				12					
			Postage Charges	2				4					
			Binding Charges	3				...					
			Petty Printing Charges					3					
			Office Expenses		240				260				
			TOTAL PERSIAN AND HINDUSTANI TRANSLATOR TO GOVERNMENT		9 500				9,520				
			TOTAL TRANSLATORS' DEPARTMENT		30,620		32,600		31,200		32,068	20,078	
			REVENUE DEPARTMENT.*										
Salaries—	1	1	Secretary (3,125) [4]	36,000		34,500		36,000		46,138		22,876	The Revised Estimate provides for an officer on Special Duty in the Revenue Department.
	1	1	Under Secretary (1,000) [4]	11,520		10,500		11,520		11,133		6,554	
			Officer on Special Duty			27,700		7,640		8,875		17,740	
	3	3	Exchange Compensation Allowance	30,384		7,350		7,157		9,730		5,363	
				8,532									
Establishment—	1	1	First Assistant (600)		86,436		80,550		62,317		75,876		
	1	1	Registrar (350)	7,200				7,200					
	5	5	Clerks (175), (150), (140), (135), (100)	4,200				4,200					
	12	12	Clerks 3 (80), 2 (70), (60), 6 (50)	8,400				8,400					
	9	9	Clerks 4 (40), (35), (25), (20), (17½), (20½)	8,880				8,880				22,820	
	9	9	Attenders (15), (14), 2 (13), 2 (12), 3 (10)	3,336		35,100		3,336		35,979			
	2	2	Muchies (15), (12)	1,308				1,308					
	19	19	Peons (15), (10), 3 (9), 5 (8), 9 (7)	324				324					
	1	1	Masalchi (8)	1,860				1,860					
Temporary Establishment—	2	5	Clerks 2 (20), 1 (50); Peons 2 (8)	96				96					
				1,272	35,604		35,100		35,604		35,979		
					1,272	470		480		526		292	
Allowances—			Hill-Journey Allowances	6,200			470		480		526		
			Tentage and Travelling Allowances	...		5,000		6,200		6,346		4,924	
Contingencies—			Purchase of European Articles each costing less than Rs. 5		6,200	700		...		222		628	
			Purchase of European Articles each costing not less than Rs. 5				5,700		6,200		6,568		
			Purchase of Country Articles each costing less than Rs. 50	200				600					
			Purchase of Country Articles each costing not less than Rs. 50										
			Purchase of Books										
			Purchase of Periodicals	100									
			Subscription to Newspapers	400				110					
			Landing and Shipping Charges	20		1,580		400				1,077	
			Repairs to Furniture	50				20		1,309			
			Liveries and Clothing of Servants	150				50					
			Peons' Belts and Badges	150				...					
			Carriage of Stationery and Records	...				...					
			Record-racks, Boards, etc.	500				...					
			Rattan Mats and Blinds	100				...					
			Advertisements	10				...					
			Tour Expenses and Hill-Journey Charges			...		10		...			
			Hot and Cold Weather Charges	2,000		2,500		2,000		1,703		2,210	
			Postage Charges	175		...		200		...		254	
			Telegraph Charges	600		350		600		425		257	
			Packing Charges	700		350		700		459			
			Lighting Charges	100				...					
			Petty Carriage and Cooly Charges	100				250					
			Office Expenses	30				...					
				100				234					
					5,485		4,780		5,174		3,896		
			Add or *Deduct*—For rounding		1,34,997		1,26,600		1,09,775		...		
					3		...		*175*		...		
			TOTAL REVENUE DEPARTMENT.		1,35,000		1,26,600		1,09,600		1,22,845	84,995	

* The expenditure is controlled by the Secretary to Government, Revenue Department.

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	LOCAL AND MUNICIPAL DEPARTMENT. *	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
Salaries—			Secretary (2,500)	28,800		9,600		...					Provision for the new additional Secretary has been made under Local and Municipal Department in accordance with G.Os., Nos. 202 and 789, Public, dated 8th February and 3rd August 1896.
			Exchange compensation allowance	3,508	32,308	1,000	10,600	...	6.000				
Establishment—	1	1	Assistant (500)	6.000				6.000					
Permanent—	18	18	Personal Allowance (100)	1,200				1,200					
			Clerks (200), (150), (125), (85), (80), (70), (60), (50), 2 (40), 2 (35), 2 (30), 4 (25)	13,560				13,560					
	5	5	Copyists (20), (18), (16) (14), (12).	960				960					
	12	18	Servants—Muchi (12), (10); Attenders (12), (10), 2 (8); Duffadar (15) Peons (10), 2 (9), 4 (8), 4 (7).	1,956				1,284					
Temporary—		1	Mashalgi (6)	72				...					
			Clerk for 3 months at Rs. 20 per mensem	60	23,808		23,000	60	23,064				
Allowance—			Hill-journey Allowance	270				...					
			Travelling Allowance	130	400			...					
Contingencies—			Purchase of European Articles each costing less than Rs. 5	60				60					
			Purchase of Country Articles each costing less than Rs. 50	200				80					
			Purchase of Country Articles each costing not less than Rs. 50	...				60					
			Purchase of Books	50				10					
			Purchase of Periodicals	250				...					
			Subscription to Newspapers	50				30					
			Repairs to Furniture	310				...					
			Liveries and Clothing of Servants	350				40					
			Carriage of Stationery and Records.	20				60					
			Cloth for Records	100				...					
			Record-racks, Boards, etc.	20				...					
			Table Cloth	20				120					
			Office Scales and Weights	150				1,790					
			Advertisements	2,000				80					
			Hot and Cold Weather Charges	150				20					
			Postage Charges	100				...					
			Telegraph Charges	554				386					
			Binding Charges	60				...					
			Lighting Charges	20									
			Stationery	100									
			Office Expenses	554									
				60									
					4,484		5,400		2,736				
			TOTAL LOCAL AND MUNICIPAL DEPARTMENT		61,000		39,000		25,800		27,244	18,272	
			OTHER ESTABLISHMENTS AND SERVICES.										
Salaries—			Officers employed on Special Duty—										
	1	1	On the Annual Administration Report 560+200 (3 months)	2,280		2,190		2,190		1,930		1,143	
	1		On the Legislative Council (3 months)	...		...		...		...			
	1	1	In the Chief Secretariat	...		...		...		921		155	
			Exchange Compensation Allowance	300	2,580	260	2,450	339	2,529	577	3,428		
Establishment—	1	1	General Record-keeper (200)	2,400				2,400				8,110	
	4	4	Clerks (100), (70), (60), (55)	3,420				3,420					
	2	2	Do. (45), (35)	960				960					
	1	1	Translator of Vernacular Petitions (65)	780				780					
			Personal Allowance (8)	...				96					
	1	1	Telephone Clerk (25)	300				300					
	1	1	Council Dubash (20)	240		2,000		240		12,016			
	5	5	Attenders (15), 2 (10), 2 (7)	588				588					
	4	4	Peons (10), 2 (9½), (9)	456				456					
	5	5	Coachman (9); Messenger (8); Syce (7); Maity (8½); Gardener (6)	462				462					
			Personal Allowance (6)	72				72					
	5	5	Scavengers 3 (5); Waterwomen 2 (4)	276				276					
	7	7	Sweepers (4), 6 (3½)	300				300					
			Allowance to French and Hindustani Translators (40)	480		510		600		574		363	
			Temporary Establishment for Records—										
			Clerks 4 (30), 2 (15); Peons 1 (10), 10 (8)	2,880				2,880					
			Temporary Establishment for Administration Report—			3,700				3,742		2,225	
			Clerk (100) for 3 months	300				300					
					13,914		16,210		14,130		16,332	11,996	
			Carried over		16,494		18,660		16,659		19,760		

* The expenditure is controlled by the Secretary and the cost of establishment is recovered from Local Funds through the adjusting head "Contribution."

DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		OTHER ESTABLISHMENTS AND SERVICES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward.		16,494		18,660		16,659		19,760	11,996	
		Allowances—										
		Travelling Allowance and Tentage	200								88	
		Hill-Journey Allowance	...		150		180		224			
					...		...		74			
				200		150		180		298		
		Contingencies—										
		Keep of Circulation Cart-horse	300									
		Carriage of Stationery and Records	200				300					
		Record-racks, Boards, etc.	4,300				...					
		Copying Fees for selection from Old Records					5,349		3,168			
		Telephone Charges	300		2,494							
		Rents, Rates and Taxes	100				500					
		Office Expenses and Miscellaneous	...				100					
			200				134		188			
							200		...			
		MILITARY SECRETARIAT (RECORDS).		5,400		2,494		6,583		3,356	1,581	
1	1	Clerk (200)	2,400		2,400		2,400					
1	1	Attender (8)	96		96		96					
				2,496		2,496		2,496		4,237		
		Deduct—For rounding						25,918				
								18				
		TOTAL OTHER ESTABLISHMENTS AND SERVICES		24,590		23,800		25,900		27,651	13,665	

DETAILED ACCOUNT No. 18I.—GENERAL ADMINISTRATION.—Board of Revenue—Financial Commissioner and Establishments.

		PROVINCIAL.										
Salaries—	4	4	Commissioners of Land Revenue (3,750)[1], (3,500)[4], (3,000)[4] and (3,000)[1]	1,52,640		1,52,600		1,52,640				
			Deduct—Portion debitable to—"3—Land Revenue—Survey and Settlement" (Page 39)	*38,160*		*38,150*		*38,160*		81,555		
			"5—Salt" (Page 49)	*38,160*		*38,150*		*38,160*				
				76,320		76,300		76,320				
	1	1	Financial Commissioner, Punjab	...		...		...		112		
			Secretary (1,500—60—1,800)[4]	17,280		15,750		18,720		23,055		
			Officers on Special Duty	...		500		...		5,492		
			Assistant Secretary	3,600		3,900		3,000		...		
			Local Allowance to Assistant Secretary	2,400		2,400		2,400		...		
	3	3	Exchange Compensation Allowance	9,300		9,100		11,134		14,447		
					1,08,900		1,07,950		1,11,574		1,24,661	51,054
Establishment—	1	1	Under Commissioners of Land Revenue— First Assistant (500)	6,000				6,000				
	1	1	2nd do. (300)	3,600				3,600				
	5	5	Clerks (200), (175), (150), 2 (125)	9,300				9,300				
	12	12	Clerks 3 (100), 3 (80), 3 (70), 3 (60)	11,160				11,160				
	28	28	Clerks 3 (50), 6 (40), 5 (35), 5 (30), 3 (25), 2 (20), 2 (17½), 2 (15)	10,740				10,740				30,735
	3	3	Servants	...				...				
	10	10	Muchis (15), (12), (10)			46,000				46,977		
	1	1	Attenders 2 (14), 2 (12), 2 (10), 4 (8)									
	1	1	Jamadar (15)									
	25	25	Duffadar (12)	4,512				4,512				
	1	1	Peons 12 (8), 13 (7)									
	2	2	Masalchi (6)									
	1	1	Sweepers (5)									
			Toti (5)									
			Temporary Establishment—									
	1	1	Clerk (300)	3,600				3,600				
	4	4	Clerks (70), (60), 2 (55)	2,880				2,880				
	12	12	Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15), 2 (10)	3,720		11,000		3,720		11,181		7,602
	15	15	Attenders (8)	1,440				1,440				
					56,952		57,000		56,952		58,158	1,578
Allowances—			Travelling Allowance and Tentage of Officers	2,600		2,500		1,500		2,825		
					2,600		2,500		1,500		2,825	1,11,658
			Carried over		1,68,452		1,67,450		1,70,026		1,85,644	

DETAILED ACCOUNT No. 18I.—GENERAL ADMINISTRATION.—Board of Revenue—Financial Commissioner and Establishments—*contd.*

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Provincial—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		1,68,452		1,67,450		1,70,026		1,85,644		
Contingencies—	Purchase of European Articles each costing less than Rs. 5	...									
	Purchase of European Articles each costing not less than Rs. 5	...									
	Purchase of Country Articles each costing less than Rs. 50	300				869					
	Purchase of Country Articles each costing not less than Rs. 50	...									
	Repairs to Furniture	100									
	Purchase of Books	150		3,000		...				2,387	
	Purchase of Periodicals	36				...					
	Subscription to Newspapers	30				100		3,293			
	Landing and Shipping Charges	...				...					
	Clothing to Servants	400				800					
	Carriage of Stationery, and Records	500				400					
	Carriage of Tents	300				...					
	Record-racks, Boards, &c.	10				...					
	Advertisements	100				...					
	Repairs to Tents and purchase of Tent Covers	60				...					
	Clock-winding	12		...		80					
	Window Delivery Ticket	600		...		...		...			
	Hot and Cold Weather Charges	3,400		2,500		500		...			
	Postage Charges	500		450		3,300		...		1,875	
	Telegraph Charges	203		200		600		3,573		365	
	Telephone Charges	100		...		203		491			
	Binding Charges	20		...		200		203			
	Packing Charges	170		...		...					
	Lighting Charges	300		...		300					
	Petty Carriage and Cooly Charges	257		...		900					
	Miscellaneous		7,548		6,150	...	8,252		7,560		
	Add—For rounding		1,76,000		1,73,600		1,78,278		1,93,204	1,16,285	
	TOTAL						22				
							1,78,300				

DETAILED ACCOUNT No. 18J.—GENERAL ADMINISTRATION.—General Establishment of Local Funds.

Vide APPENDIX D, PAGES.

	Numbers. 1896-97.	Numbers. 1897-98.									
			COLLECTORS' OFFICES.								
Establishment—	77	77	Clerks (70), 2 (61), (55), 2 (50), 2 (45), 5 (40), (36), 5 (35), 7 (30), (27½), 3 (25), 3 (22½), 14 (20), 4 (18), 20 (15), 2 (13½), 4 (10)								
	16	16	Servants 2 (10), 6 (8), 8 (7)								
			DISTRICT BOARDS' OFFICES.				23,364				
	101	101	Clerks 2 (80), 9 (70), (66), (63), 6 (60), (55), (50), 4 (40), 6 (25), 10 (30), 2 (27), 10 (25), 13 (20), 3 (18), 26 (15), 5 (13½), (12)				1,488	24,852			
	56	56	Servants 14 (10), 11 (8), 17 (7), 8 (6), 4 (5), 2 (1)				37,698				
			TALUK BOARDS' OFFICES.				5,004				
	162	162	Clerks 7 (35), 13 (30), 35 (25), (24), 7 (22), 12 (20), 9 (18), 3 (17), 40 (15), 5 (13½), 11 (12), 17 (10), 2 (7)				37,494	42,702			
	96	96	Servants 5 (10), (9), 37 (8), 24 (7), 22 (6), 5 (5), (4), (2½)				8,238				
			PANCHAYAT OFFICES.				42,312				
	374	374	Clerks 44 (12), 203 (10), 19 (9), 50 (8), 50 (7), 7 (6), (5)				16,959	45,732			
	264	264	Servants 6 (8), 33 (7), 73 (6), 124 (5), 15 (4), 4 (3), 8 (½), (¼)					59,271			
Allowances—			Travelling Allowances to Non-official Members.				48,000	1,72,557			
			Travelling Allowances to Office Establishment.				9,000				
Supplies and Services—			Purchase of Stationery				17,000	57,000			
			Printing Charges				35,000				
			Law Charges				6,000				
Contingencies—			Postage Charges				22,000	58,000			
			Telegram Charges				1,000				
			Subscription to Periodicals				1,000				
			Miscellaneous				38,443				
			TOTAL	3,45,000	3,30,000		62,443	3,50,000	3,26,114	2,14,533	

19A.—LAW AND JUSTICE—COURTS OF LAW. (a)

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
High Court	19Aa	5,69,800	5,50,900	5,79,100	5,29,269	3,64,552	
Law Officers	19Ab	1,53,600	1,54,000	1,54,000	1,54,264	1,00,052	
Administrator-General	...	...	...	...	...	900	
Presidency Magistrate's Court	19Ac	51,800	1,500	...	...	35,351	
Civil and Sessions Courts	19Ad	25,50,800	53,200	51,600	53,170	16,32,655	
Court of Small Causes	19Ae	95,100	24,85,400	25,42,400	25,59,328	57,625	
Criminal Courts	19Af	11,81,300	88,300	95,700	96,273	7,70,693	
Pleadership Examination Charges	...	4,200	11,61,900	11,88,700	11,75,956	3,633	
Refunds	...	99,400	4,000	4,800	3,982	62,497	
			92,800	88,700	97,302		
TOTAL		47,06,000	45,92,000	47,05,000	46,70,044	30,27,958	

(a) The expenditure is controlled by the High Court.

DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court.

SUMMARY.	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
JUDGES	2,99,044	2,99,044	2,80,600	2,80,600	3,02,006	3,02,006	2,51,993	2,51,993	1,82,147	
REGISTRAR	1,23,809		1,24,700		1,34,942		1,35,263		85,644	
CHIEF CLERK (INSOLVENCY)	4,248		2,250		1,248		1,248		...	
JUDGE'S ESTABLISHMENT	984		984		984		984		432	
INTERPRETERS	12,000		16,500		12,000		12,000		11,243	
CROWN OFFICERS	11,094		10,500		11,176		10,168		7,176	
OFFICIAL ASSIGNEE	1,320		1,300		1,321		1,320		880	
SHERIFF	16,650		16,500		16,646		16,513		11,615	
REPORTER	5,930		5,500		6,685		5,553		3,746	
ACCOUNT DEPARTMENT	2,410		2,400		2,600		2,499		1,576	
COPYIST ESTABLISHMENT	2,436		2,500		2,500		2,752		1,439	
ALLOWANCES	200		166		...		164		104	
SUPPLIES AND SERVICES	72,700		70,000		68,250		73,256		44,732	
CONTINGENCIES	16,930		17,000		18,742		15,556		14,418	
		2,70,711		2,70,300		2,77,094		2,77,276	1,82,405	
Add—For rounding		5,69,755 45								
TOTAL	5,69,800		5,50,900		5,79,100		5,29,269		3,64,552	

Numbers 1896-97.	Numbers 1897-98.	DETAILS.									
		JUDGES.									
Salaries—											
1	1	Chief Justice (5,000)	60,000		60,000		60,000		60,000		40,000
4	4	Puisne Judges 2 (3,750)*, 2 (3,750)	1,76,400				1,76,400				1,31,647
1	1	Additional Puisne Judge (3,750)	45,000		2,05,000		45,000		1,73,123		
5	5	Exchange Compensation Allowance	17,544		15,600		20,606		...		10,500
		Travelling Allowance	100		...		...		18,818		...
		TOTAL JUDGES		2,99,044		2,80,600		3,02,006	52	2,51,993	1,82,147
		REGISTRAR.									
	(a) 1	Registrar (1,450—70—1,800)*	18,317						...		
	1	Deputy Registrar, Original side (1,000)							...		31,644
5	1	Assistant Registrar, Original side (400—20—500)	12,000		46,000		58,298		51,249		
	1	Deputy Registrar, Appellate side (700—60—1,000)*	4,800								3,214
	3	Exchange Compensation Allowance	8,064								
			5,051		4,700				7,431		
		Deduct—Probable Savings	48,232 1,279								
				46,953		50,700		58,298		58,680	34,858
		Carried over		46,953		50,700		58,298		58,680	

The Revised provides for only eight months' salary of the additional Puisne Judge, while the budget provided for the full year.

(a) Under the re-organization scheme sanctioned in Secretary of State's Despatch read in G.O., No. 164, Judicial, dated 27th January 1896, the two independent appointments of the Registrar, High Court, Original Side (on Rs. 1,500), and the Registrar, Appellate Side (on Rs. 1,600), were amalgamated into one appointment of Registrar for both Appellate and Original Sides on Rs. 1,450–70–1,800 with effect from 11th May 1896. The High Court states that the reduction sanctioned in the salaries of the Interpreters, etc., cannot be introduced during the tenure of office of the present incumbents.

Detailed Account No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			REGISTRAR—*contd.*										
			Brought forward	Rs.	Rs. 46,953	Rs.	Rs. 50,700	Rs.	Rs. 58,298	Rs.	Rs. 58,680	Rs. 34,858	
Establishment—	1	1	Manager (Judicial Department) (300)	3,600									
	1	1	Deputy Manager (Judicial Department) (200)	2,400									
	1	1	Superintendent of Statistics (250)	3,000									
	1	1	Ditto of Correspondence (250)	3,000									
	2	2	Bench Clerks (150), (135)	3,420									
	6	6	Ditto 2 (120), 2 (110), 2 (100)	7,920									
	6	6	Translators 2 (90), (80), (70), 2 (60)	5,400								50,150	
	18	18	Accountant (120), Indexer (100), Appeal Examiner (100), Clerks 5 (80), 3 (60), 7 (50)	15,000		74,000		75,944		75,970			
	68	68	Clerks 4 (40), 8 (35), 7 (30), 11 (25), 4 (21), 12 (20), 4 (18), 8 (17½), 10 (15)	19,332									
	3	3	Criers and Keepers of the Court (75), (54½), (12½)	1,704									
	113	115	Servants and Guards (45), (20), (15), 9 (12), (11), 7 (10), 7 (9), 4 (8¾) 24 (8), 36 (7), 8 (6½), 7 (6), 4 (5), 2 (4½), 3 (4)	11,336									
			Temporary Establishment— 1 Clerk on (50) and 1 on (30) for 5 months 1 on (30) for 4 months and 3 Clerks on (15) each for 4 months	700				700					
			Add—For rounding	76,812 44		74,000		76,644		613		636	
					76,856						76,583		
			TOTAL REGISTRAR		1,23,809		1,24,700		1,34,942		1,35,263	85,644	
			CHIEF CLERK (INSOLVENCY).										
Establishment—		1	Chief Clerk, Insolvency (*a*) (250)	3,000		1,000		...		...			(*a*) Sanctioned in Government of India, Home Department, Telegram No. 1482, dated 25th November 1896.
	4	4	Clerks (40), (21), 2 (18)	1,164		1,250		1,164		1,164			
	1	1	Servant (7)	84				84		84			
			TOTAL CHIEF CLERK (INSOLVENCY)		4,248		2,250		1,248		1,248	...	Eight months' actuals are included under Registrar.
			JUDGE'S ESTABLISHMENT.										
Establishment—	1	1	Clerk (21)	252		252		252		252			
	1	1	Servant (7)	84		84		84		84		432	
	3	3	Attendants on Judges (20), 2 (17)	648		648		648		648			
			TOTAL JUDGE'S ESTABLISHMENT		984		984		984		984	432	Eight months' actuals for the Clerk and Servant are included under Registrar.
			INTERPRETERS.										
Salaries—	1	1	Chief Interpreter (400)	4,800				4,800					
	3	3	Interpreters 2 (250), (40)	6,480				6,480				11,243	
					11,280				11,280		11,280		
Establishment—	4	4	Clerks (20), 2 (15), (10)	720				720		720			
					720				720		720		
			TOTAL INTERPRETERS		12,000		16,500		12,000		12,000	11,243	Eight months' actuals and the revised estimate include pay of the translators.
			CROWN OFFICERS.										
Salaries—	1	1	Crown Prosecutor (500)	6,000				6,000		5,500			
	1	1	Clerk of the Crown (300)	3,600				3,600		3,162		6,852	
	1	1	Exchange Compensation Allowance	474				556		486		324	
					10,074				10,156		9,148		
Establishment—	3	3	Clerks (35), 2 (18)	852				852		852			* Includes Rs. 400 on account of exchange compensation allowance.
	2	2	Servants (7)	168				168		168			
					1,020				1,020		1,020	7,176	
			TOTAL CROWN OFFICERS		11,094		10,500		11,176		10,168		
			OFFICIAL ASSIGNEE.										
Establishment—	4	4	Clerks (42), (12), 2 (10½)	900				900		900			
	5	5	Servants (8¾), 2 (6), (1¼), (1)	279				279		279		880	
			Fixed Stationery Allowance	141				142		141			
					1,320		1,300		1,321		1,320	880	
			TOTAL OFFICIAL ASSIGNEE										
			SHERIFF.										
Salaries—	1	1	Sheriff (898)	10,776				10,776		10,689			
					10,776				10,776		10,689		
			Carried over		10,776				10,776		10,689		

DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			SHERIFF—*contd.*										
			Brought forward		10,776				10,776		10,689		
Establishment—	4	4	Clerks (110), (50), (35), (23)	2,616				2,616		2,616			
	6	6	Bailiffs 3 (55), 3 (13)	2,448				2,448		2,445			
	8	8	Servants (8), 6 (7), (14)	621				621		621			
					5,685				5,685		5,682		
Supplies and Services—			Section Writing	60				60				11,015	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	10				...					
			Purchase of Country Articles each costing less than Rs. 50	...				62				3,743	
			Purchase of Periodicals	5				...					
			Repairs to Furniture	10				10					
			Carriage of Stationery and Records	1				...					
			Wages of Servants employed during Sessions	10				18					
			Hot and Cold Weather Charges	...				10					
			Sweepers' Allowances	36				...					
			Postage Charges	2				1					
			Binding Charges	10				10					
			Lighting Charges	20				...					
			Petty Carriage and Cooly Charges	3				...					
			Office Expenses	12				14					
			Miscellaneous	10				...					
					189				185		142	3,746	
			TOTAL SHERIFF		16,650		16,500		16,646		16,513		
			REPORTER.						...				
Salaries—	1	1	Law Reporter (400)	4,800				4,800		4,800			
			Exchange Compensation Allowance	...				741		...			
					4,800				5,541		4,800		
Establishment—	1	1	Messenger (7)	84				84		84			
			Office Allowance (30)	360				360		360			
					444				444		444		
Supplies and Services—			Purchase of Judgments from the High Court	365				580				1,439	
					365				580		200		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	60				40		30			
			Scavenging expenses	15				...					
			Repairs to Furniture	20				...					
			Hot and Cold Weather Charges	50				...					
			Sweepers' Allowances	20				...					
			Postage Charges	20				20					
			Binding Charges	40				40		79			
			Lighting Charges	10				10					
			Petty Carriage and Cooly Charges	10				10					
			Office Expenses	12				...					
			Miscellaneous Record-racks	64				...					
					321				120		109	104	
			TOTAL REPORTER		5,930		5,500		6,685		5,553		
			ACCOUNT DEPARTMENT.										
Establishment—			Establishment for keeping Accounts of the High Court—										
	3	3	Clerks (90—5—115), 2 (30—4—50)	2,196				2,390		2,289			
	2	2	Servants (10½), (7)	210				210		210			
			Add—for rounding	4									
			TOTAL ACCOUNT DEPARTMENT		2,410		2,400		2,600		2,499		
			COPYISTS' ESTABLISHMENT.										
Establishment—	1	1	Superintendent (35)	420				420					
	1	1	Examiner (20)	240				240					
	1	1	Reader (15)	180				180					
	7	4	Copyists (12)	576				1,008					
	2	1	Servants 1 (10)	120				216					
					1,536				2,064		2,064		
Supplies and Services—			Remuneration to Copyists	900				436					
					900				436		688		
			TOTAL COPYISTS' ESTABLISHMENT.		2,436		2,500		2,500		2,752		
			ALLOWANCES.										
Allowances—			Travelling Allowance		200		166		...		164		

Detailed Account No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—*contd.*

		Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
	SUPPLIES AND SERVICES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supplies and Services—	Printing and Translation executed on behalf of suitors	71,000								35,878	
	Section writing	1,700		70,000		66,650		71,404		8,854	
						1,600		1,852			
			72,700		70,000		68,250		73,256	44,732	
	CONTINGENCIES.										
Contingencies—	Purchase of European Articles each costing less than Rs. 5										
	Purchase of European Articles each costing not less than Rs. 5										
	Purchase of Country Articles each costing less than Rs. 50	1,695									
	Purchase of Country Articles each costing not less than Rs. 50										
	Purchase of Books									5,046	
	Repairs to Furniture	2,000									
	Liveries and Clothing of Servants	75		7,100							
	Carriage of Stationery and Records	...									
	Cloth for Records, Record-racks, Boards, &c.	812								1,071	
	Hot and Cold Weather Charges	30								157	
	Postage Charges	654									
	Telegraph Charges	1,835									
	Telephone Charges	250		1,600						8,144	
	Rents, Rates and Taxes	183		300							
	Binding Charges	8,500									
	Lighting Charges	472		8,000							
	Petty Carriage and Cooly Charges	405									
	Office Expenses	5									
		14									
	TOTAL CONTINGENCIES		16,930		17,000		18,742		15,556	14,418	

Detailed Account No. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—Law Officers.

	Numbers. 1896–97.	Numbers. 1897–98.	ENGLISH LAW OFFICERS.									
Salaries—	1	1	Advocate-General (1,800)	21,600		21,600		21,600		21,600		14,400
	1	1	Solicitor to Government (1,100)	13,200		13,200		13,200		13,200		8,800
	1	1	Government Pleader (350)	4,200		4,200		4,200		4,200		2,800
	1	1	Exchange Compensation Allowance	1,737		1,600		2,040		2,367		1,113
					40,737		40,600		41,040		41,367	
Establishment—			Office Allowance to Advocate-General and Government Pleader for Establishment									1,068
			Confidential Clerk (80)	1,716		1,600		1,884		1,607		
			Junior Clerk (50)									
			Peon (7)									
			Part-time Servant (6)									
					1,716		1,600		1,884		1,607	
Allowances—			Travelling Allowance	...		...		...		394	394	5,288
			Retaining Fee of Mufassal Government Pleaders 9 (50), 8 (30), 5 (20)	9,480		9,500		9,480		9,477		64,970
					9,480		9,500		9,480		9,477	
Supplies and Services—			Fees to Pleaders in Civil cases									40
			Do. in Criminal cases	1,00,000		1,00,000		1,00,000		99,980		1,474
			Do. in Pauper suits									
			Charge of Notaries Public	...		100		...		55		
			Stamps in Civil and Criminal cases	1,215		2,000		1,171		982		
			Translation Charges	150				150		150		
					1,01,365		1,02,100		1,01,321		1,01,167	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...				10		...		
			Purchase of European Articles each costing not less than Rs. 5			50		...		...		65
			Purchase of Books	10				10		...		34
			Repairs to Furniture	10				15		...		
			Hot and Cold Weather Charges	12				60		...		
			Postage Charges	60				175		89		
			Telegraph Charges	95		100		...		36		
			Petty Carriage and Cooly Charges	60		50		5		...		
			Office Expenses	5		...		...		127		
				...		...						
					252		200		275		252	1,00,052
			Add—For rounding		1,53,550							
					50							
			TOTAL LAW OFFICERS		1,53,600		1,54,000		1,54,000		1,54,264	

Detailed Account No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—Presidency Magistrates' Court.

	Numbers. 1896-97.	Numbers. 1897-98.	PRESIDENCY MAGISTRATES' COURT.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	1	1	Chief Presidency Magistrate (1,200)	14.400									
	1	1	Other Presidency Magistrate (800)	9,600		32,100		14,400		14.400		21,346	
	2	2	Other Magistrates (350)	8.400				9,600		9.600			
	1	1	Exchange Compensation Allowance.	1.895		1.800		8,400		8,682		1,269	
			Egmore.		34,295		33,900	2,226	34,626	2,582	35,264		
Establishment—	2	2	Interpreters (100), (70)	2.040									
	2	2	Clerks (120), (50)	2,040				2,040		2.040			
	7	7	Clerks (45), (40), 2 (30), 3 (20)	2,460				2,040		2.040			
	7	7	Servants (12), 2 (7), 2 (6), 2 (4)	552				2,460		2,465			
				7,092				552		552			
			Black Town.					7,092		7,097		8,920	
	2	2	Interpreters (80), (70)	1,800									
	2	2	Clerks (50), (100)	1,800				1,800		1.800			
	7	7	Clerks (45), (40), (30), 3 (25), (20)	2,520		13,700		1,800		1,800			
	5	5	Servants (10½), 2 (4), 2 (3)	294				2,520		2,761			
				6,414			13,700	294		294			
Allowances—			Travelling Allowances	...	13,506			6,414		6,655		73	
						100		...	13,506		13,752		
Supplies and Services—			Charges for Lunatics		...		100		...	...	...		
			Batta to Prosecutors and Witnesses	20		...		40		...		2,447	The higher figure for the Revised estimate is due to the examination of a large number of first and second class witnesses in the Periyar forgery case and Macnamara theft case tried by the High Court.
			Fees to Interpreters	2,000		3,600		1,450		2,090		48	
			Charges for Copies of Judgments	30		...		35		...			
			Conveyance of Property in Criminal Cases	100		100		70		69			
				10		...		...		4			
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...	2,160		3,700		1,595		2,163		
			Purchase of Country Articles each costing less than Rs. 50					125		...			
			Purchase of Country Articles each costing not less than Rs. 50	140									
			Purchase of Books					245		241			
			Repairs to Furniture	61									
			Carriage of Stationery and Records	45				63		3		508	
			Table Cloth	20				50		114			
			Clock-winding	50		740		120		15			
			Hot and Cold Weather Charges	37				...		98			
			Postage Charges	145				...		20			
			Telegraph Charges	42				140		131			
			Rents, Rates and Taxes	8		50		50		40		35	
			Binding Charges	1,007		10		...		2		3	
			Lighting Charges	80		1,000		1,007		1,007		702	
			Petty Carriage and Cooly Charges	15		...		130		42			
			Office Expenses	100		...		...		5			
			Petty Repairs to Buildings	105		...		...		101			
			Subsistence Allowance to Vagrants	35		...		...		110			
			Maintaining electric bells	6		...		...		33			
				20		...		...		1			
					1,916		1,800		1,930	28	1,991		
			Deduct—For rounding		51,877				51,657		53,170		
			TOTAL PRESIDENCY MAGISTRATES' COURT		51,800		53,200		51,600		53,170	35,351	

Detailed Account No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts.

Summary.									
CITY CIVIL COURT	26,400		25,800		26,280		25,941		17,431
MOFUSSIL CIVIL AND SESSIONS COURTS—		26,400		25,800		26,280		25,941	
District and Sessions Judges	7,53,040		7,37,200		7,53,042		8,02,086		4,81,438
Subordinate Judges	1,84,980		1,72,100		1,77,681		1,79,062		1,11,262
Munsiffs	6,63,689		6,57,000		6,60,000		6,56,427		4,40,810
Government Agent's Establishment at Ganjam and Vizagapatam	9.000		9.000		9.000		9,044		4.737
Allowances	7,155		7,000		7.382		6,808		40 206
Supplies and Services	69.294		58,100		70.835		58,665		26,526
Contingencies	59.542		38.200		52.673		35.684		4,11,214
Process-serving Establishment	6.24 800		6.28 000		6.37.000		6,33.950		99,007
Copyists' Establishment	1,52,900		1,53,000		1.48,507		1 52,091		
		25,24,400		24,59,600		25 16.120		25,33,887	16,32,655
TOTAL		25,50,800		24,85,400		25,42,400		25,59,828	

Detailed Account No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	Details.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			CITY CIVIL COURT.										
Salaries—	1	1	Judge (1,200)	14,400		14,400		14,400		14,400		9,600	
					14,400		14,400		14,400		14,400		
Establishment—	3	3	Sheristadars and Translators (150), (70), (50)	3,240				3,240				6,682	
	2	2	Clerks (100), (50)	1,800				1,800					
	7	7	Clerks (40), (30), 4 (20), (15)	1,980		10,000		1,980		9,949			
	6	6	Nazirs and Bailiffs (60), (40), (20), (17½), 2 (15)	2,010				2,010				420	
	13	13	Servants (12), 3 (10), 6 (7), 3 (4)	1,152				1,152					
	4	4	Examiner (20), Reader (15), Copyists 2 (10)	660		600		660		636			
					10,842		10,600		10,842		10,585		
Supplies and Services—			Remuneration to Copyists	125				50		46			
					125				50		46		
Contingencies—			Purchase of European Articles each costing less than Rs. 5.	30				10		34		170	
			Purchase of Country Articles each costing less than Rs. 50	130				124		150			
			Purchase of Books	55				55		1			
			Repairs to Furniture	10		230		10		7			
			Peons' Bel s and Badges	...				50		...			
			Carriage of Stationery and Records.	5				5		2		10	
			Cloth for Records	5				50		49		549	
			Hot and Cold Weather Charges	50		20		20		15			
			Po-tage Charges	20		550		550		549			
			Rents, Rates and Taxes	550				80		78			
			Binding Charges	80				9		8			
			Lighting Charges	9				20		17			
			Office Expenses	24				...		...			
			Clock-winding	15									
					983		800		988		910		
			Add—For rounding ...		26,350 50							17,431	
			TOTAL CITY CIVIL COURT		26,400		25,800		26,280		25,941		
			MOFUSSIL CIVIL AND SESSIONS COURTS.										
			DISTRICT AND SESSIONS JUDGES.										
Salaries—	19	19	1st Grade (2,333-5-4)[4]	5,60,720		4,93,000		5,10,720		5,27,744		3,17,197	Eight months' actuals of the current year are less than those of last year by Rs. 34,000. The decrease is due to absence of officers on furlough out of India and to others having been employed on special duty. The budget has accordingly been reduced in the Revised estimate.
	1	1	2nd Grade (1,800)[4]	20,736		63,000		20,736				43,262	
	20	20	Exchange Compensation Allowance.	69,508				81,640		94,483			
				6,00,964				6,13,096					
			Deduct—Probable Savings	*20,964*				*33,034*					
Establishment—	20	20	Sheristadars (150)	36,000	5,80,000		5,56,000	36,000	5,80,062		6,22,227	1,15,846	
	60	60	Clerks 20 (100), 20 (75), 4 (60), 16 (50)	54,480		1,74,000		54,480		1,73,145			
	223	223	Clerks 22 (40), 22 (30), 39 (25), 43 (20), 46 (17½), 51 (15)	59,340				59,340				5,133	
	165	166	Servants 65 (10), 80 (7), 20 (6), (5)	16,020				15,960					
			Local Allowance to Short-hand Writers 20 (30)	7,200		7,200		7,200		6,714		4,81,438	
			TOTAL DISTRICT AND SESSIONS JUDGES		1,73,040		1,81,200		1,72,980		1,79,859		
					7,53,040		7,37,200		7,53,042		8,02,086		
			SUBORDINATE JUDGES.										
Salaries—	...	1	Civilian Sub-Judge (1,166⅔)[4] (*a*)	13,440				...					(*a*) *Vide* G.O., Nos. 1115 and 1116, Judicial, dated 4th July 1896, sanctioning the entertainment of a Civilian Subordinate Judge.
	3	3	Sub-Judges, 1st Grade (800)	28,800				28,800				68,322	
	5	5	Do. 2nd do. (650)	39 000				39.000					
	6	6	Do. 3rd do. (500)	36,000				36,000		1,11,324			
	1	1	Temporary Sub-Judge at Tinnevelly for 3 months and 26 days	1,920		1,06,000		9,000					
	1	1	Temporary Sub-Courts, Nellore	...				1,000					
	...	2	(Exchange Compensation Allowance[4])	3,033		1,100		1,482		1,469		68,322	
					1,22,193		1,07,100		1,15,282		1,12,793		
			Carried over ...		1,22,193		1,07,100		1,15,282		1,12,793		

Detailed Account No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			MOFUSSIL CIVIL AND SESSIONS COURTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Subordinate Judges—*contd.*										
			Brought forward .		1,22,193		1,07,100		1,15,282		1,12,793	68,322	
Establishment—	14	14	Sheristadars (100) . . .	16,800									
	15	15	Clerks 13 (60), 2 (50) . . .	10,560				16,800					
	108	108	Do. (40), 13 (35), (30), 15 (25), 27 (20), 23 (17½), 28 (15) . .	27,150				10,560					
	70	70	Servants (10), 3 (9), 26 (8), 27 (7), 13 (5)	5,988				27,150					
			Ootacamund Sub-Court Local Allowance (25), 4 (10), (5) . .	840				5,988					
			Personal Allowance (25) . .	300								...	
			Allowance to the Establishment of the Peripatetic Sub-Court of Bellary-Salem . . .	341				1,481		66,269			
Temporary Establishment—	10	10	Establishment of Tinnevelly Sub-Court for 3 months and 26 days (80), (35), (25), (20), (15), 2 (8), 2 (7), (5)	808				420				42,940	
			Total Subordinate Judges .		62,787		65,000		62,399		66,269	1,11,262	
					1,84,980		1,72,100		1,77,681		1,79,062		
			Munsifs.										
Salaries—	30	30	Munsifs, 1st Grade (400)	1,44,000									
	30	30	Do. 2nd ,, (300) . .	1,08,000				1,44,000					
	30	30	Do. 3rd ,, (250) . .	90,000				1,08,000					
	24	24	Do. 4th ,, (200) . .	57,600				90,000					
			District Munsif of Anjengo, Allowance (30) (*a*) . . .	360				57,600					
			Do. Vayittiri, South Malabar, Wynaad Allowance (50).	600				360					
			Do. Kollegal Allowance (100) (*b*)	1,200				600					
			Do. Khaji of Ellore (52½) .	630				1,200					
				4,02,390				...					
			Deduct—Probable Savings .					4,01,760		3,99,795		2,68,539	
Establishment—	839	841	Clerks 64 (50), 49 (40), (35), 67 (30), 49 (25), 115 (20), 128 (17½), 98 (17), 269 (15), (14) .	2,24,220	4,02,390		4,00,000	*1,760*	4,00,000	...	3,99,795		
			Wynaad Allowance (20), (15), (12½) 2 (10), 2 (8½), 3 (7½) . .	1,284				2,23,668					
	454	454	Servants 114 (8), 226 (7), 114 (5) .	36,768				924					
			Wynaad Allowance 2 (4), 2 (3½), (2½)	210				36,768					
Temporary Establishment—	10	10	Clerks and Servants (40), (25), (20), 2 (17), (15), (8), 2 (7), (5) (*c*)	2,286				210				1,72,301	
			2 Clerks for 2 months (15) . .	60			2,57,000	2,286		2,56,702			
					2,64,828			...		...			
			Deduct—Probable Savings .		6,67,218				2,63,856		2,56,702		
					3,529				6,63,856			4,40,840	
			Total Munsifs .		6,63,689		6,57,000		*3,856*				
									6,60,000		6,56,497		
			Government Agents' Estt., Ganjam and Vizagapatam.										
Establishment—	21	21	Clerks (80), (60), (50), (40), (35), 3 (30), 4 (28), 3 (25), 3 (20), (15), 2 (10)	7,644				7,644					
	19	19	Servants 2 (10½), (10), 4 (8), 5 (7), 4 (6), (5), (3), (2) . .	1,584				1,584					
			Deduct—Probable Savings .		9,228				9,228		9,044		
					228				*228*				
			Total Govt. Agents' Estt., Ganjam and Vizagapatam .		9,000		9,000		9,000		9,044		
			Allowances.										
Allowances—			Travelling Allowance of Officers .	4,519									
			Travelling Allowance of Establishment .	2,636									
			Tentage Allowance	...									
			Total Allowances .		7,155		7,000		7,382		6,808	4,737	

Eight months' actuals of the current year are included under District and Sessions Courts' Establishments.

(*a*) The appointment is always held by the Deputy Tahsildar of Anjengo.
(*b*) This allowance is drawn by a Deputy Collector and Magistrate, 1st Class, exercising the powers of a District Munsif.
(*c*) Includes allowance for the establishment of the Additional District Munsif's Court at Tinnevelly and Rs. 216, provision for the temporary establishment during the harvest season in South Canara.

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	MOFUSSIL CIVIL AND SESSIONS COURTS—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	SUPPLIES AND SERVICES.										
Supplies and Services—	Diet and Road-money to Prosecutors and Witnesses	47,244		(a)47,000		44,750		47,545		33,738	(a) Increase over the budget is due to additional allotments sanctioned by Government.
	Elephant Charges	2,000		1,000		2,000		943		615	
	Petty Works of Construction	18,262		(b)10,000		22,910		8,991		5,835	(b) Most of the works sanctioned in the current year will not be executed before the expiry of the year; and the provision is accordingly carried to next year's estimate.
	Fees to Interpreters	160		...		215		...		...	
	Translation Charges	434		...		75		462			
	Diet, etc., to Under-trial Prisoners	309		...		215		145			
	Presents to Khonds' Chiefs	500		...		500		283		12	
	Copies of depositions given to other Departments	385		100		170		296		40,200	
	TOTAL SUPPLIES AND SERVICES		69,294		58,100		70,835		58,665		
	CONTINGENCIES.										
Contingencies—	Purchase of European Articles each costing less than Rs. 5	182		100		654		85		47	
	Purchase of European Articles each costing not less than Rs. 5	620									
	Purchase of Country Articles each costing less than Rs. 5	2,654		1,500		371				861	
	Purchase of Country Articles each costing not less than Rs. 5	7,451				11,494		3,597		7	
	Purchase of Books	437		100		341		12			
	Purchase of Periodicals	60				...					
	Petty Repairs to Buildings	5,985				...					
	Repairs to Furniture	1,500				2,416					
	Liveries and Clothing of Servants	210				210					
	Peons' Belts and Badges	846				906					
	Carriage of Stationery and Records	2,600				2,540					
	Cloth for Records	1,336				1,638				12,372	
	Record-racks, Boards, etc.	2,090				...					
	Rattan Mats and Blinds	375				...		10,304			
	Table Cloth	1,600		16,000		...					
	Office Scales and Weights	308				80					
	Advertisements	63				...					
	Gardening Charges	217				93					
	Money Order Commission	102				...					
	Dhoby and Barber's Charges	7				...					
	Clock-winding	160				24					
	Window Delivery Ticket	36				537				5,290	
	Hot and Cold Weather Charges	550				1,243					
	Sweepers' Allowances	67				...		9,153		322	
	Scavenging Expenses	988		9,500		9,623				7,627	
	Postage Charges	8,176				...		653		...	
	Telegraph Charges	828				12,083		11,880		...	
	Rents, Rates and Taxes	12,003		11,000		6,518		...		...	
	Binding Charges	4,000				...		...		...	
	Packing Charges	113				1,862		...		...	
	Lighting Charges	1,843				...		...		...	
	Petty Carriage and Cooly Charges	437				40		...		...	
	Office Expenses	1,698								26,526	
	Miscellaneous	...									
	TOTAL CONTINGENCIES		59,542		38,200		52,673		35,684		
	Numbers. 1896-97. / 1897-98. — PROCESS-SERVING ESTABLISHMENT.										
	District and Sessions Courts—										
Establishment—	13 / 13 Nazirs (70), 4 (60), 3 (50), 5 (40).	7,920				7,920					
	1,120 / 1,090 Amins 27 (20), 66 (15), 137 (12); Peons 177 (8), 348 (7), 335 (6¼)	1,10,442				1,13,316					
			1,18,362				1,21,236				
	Subordinate Judges' Courts—										
	3 / 3 Nazirs (60), 2 (50)	2,220				2,220		6,18,096			
	1 / 1 Deputy Nazir (25)										
	351 / 351 Amins 5 (20), 21 (15), 49 (12). Peons 57 (8), 111 (7), 108 (6¼)	35,256				35,763					
	Allowance	27				...					
			37,503				37,983				
	Carried over		1,55,865				1,59,219		6,18,096		

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE.—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	MOFUSSIL, CIVIL AND SESSIONS COURTS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			PROCESS-SERVING ESTABLISHMENT—*contd.*										
			Brought forward		1,55,865				1,59,219		6,18,096		
Establishment —contd.	95	94	Munsifs' Courts— Deputy Nazirs 9 (35), 10 (30), 75 (25)	29,880				30,180					
	4,513	4,335	Wynaad Allowance (12½)	150				150					
			Amins 67 (20), 232 (15), 648 (12)	4,35,678				4,54,284					
			Peons 669 (8), 1,370 (7), 1,349 (6½)		4,65,708				4,84,614				
			Local Allowance to Deputy Nazir, Ootacamund Sub-Court (10)	120				120					
			Wynaad Allowance to the Amins and Peons of Vayittiri and Gudalur (7½), 6 (6), 4 (4), 10 (3¾), 12 (3¼)	1,602				...	120				
		99	Revenue Courts— Amins 21 (7); Peons 78 (6)	7,380	1,602			6,000	...		7,866		
			Temporary	620				...			...		
					8,000				6,000				
			Deduct—Probable Savings		6,31,295				6,49,953				
					16,295				*19,953*				
Contingencies—			Purchase of European Articles each costing less than Rs. 5		6,15,000				6,30,000		6,25,962		
			Purchase of European Articles each costing not less than Rs. 5	...									
			Purchase of Country Articles each costing less than Rs. 50	...									
			Purchase of Country Articles each costing not less than 50	497				208					
			Repairs to Furniture	...									
			Peons' Belts and Badges	146									
			Carriage of Stationery and Records	1,356				54					
			Cloth for Records	108				1,314					
			Money Order Commission	17				126					
			Postage Charges	392				5					
			Binding Charges	6,842				265					
			Office Expenses	266				4,675					
			Miscellaneous	160				353					
				16				...					
					9,800			...	7,000		7,988		
			TOTAL PROCESS-SERVING ESTABLISHMENT		6,24,800		6,28,000		6,37,000		6,33,950		4,11,214
			COPYISTS' ESTABLISHMENTS.										
Establishment—	291	306	District and Sessions Courts— Superintendents, Examiners and Copyists (50), 6 (40), 9 (30), 34 (20), (17), 29 (15), 226 (10)	47,424				45,024					
	20	21	Servants 11 (10), 8 (8), 2 (7)	2,256	49,680			2,136	47,160				
	47	39	Subordinate Judges' Courts— Superintendents, Examiners and Copyists (30), 4 (20), (17), 3 (15), 30 (10)	5,664				6,624					
	1	1	Servant (10)	120	5,784			120	6,744				
	422	393	Munsifs' Courts— Superintendents, Examiners and Copyists (30), 59 (20), (17½), 31 (17), 1 (15), 300 (10)	57,234				60,774					
	2	1	Wynaad Allowance 2 (5)	120				280					
			Servant (8)	96				216					
					57,450				61,270				
			Deduct—Probable Savings		1,12,914				1,15,174				
					1,884				*2,674*				
Supplies and Services—			Extra Remuneration for Additional Copyist's Work	40,000	1,11,030			35,000	1,12,500		1,12,778		
					40,000				35,000		38,601		
			Carried over		1,51,030				1,47,500		1,51,379		

Detailed Account No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	Mofussil Civil and Sessions Courts—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			Copyists' Establishments—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward ...		1,51,030				1,47,500		1,51,379	99,007	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...									
			Purchase of European Articles each costing not less than Rs. 5	...									
			Purchase of Country Articles each costing less than Rs. 50	572				461				27,020	The saving here is due to the absence of the Chief Judge on furlough to Europe for seven months.
			Purchase of Country Articles each costing not less than Rs. 50	...								5,600	
			Purchase of Books	...								536	
			Repairs to Furniture	119				1					
			Cloth for Records	24				51				3,498	
			Postage Charges	916				16					
			Binding Charges	153				340					
			Office Expenses	83				138					
			Miscellaneous	3				...					
					1,870			...					
			Total Copyists, Estbs.		1,52,900		1,53,000		1,48,507		1,52,091	1,52,091	

Detailed Account No. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Courts of Small Causes.

Salaries—	3	3	Judges (2,000), 2 (1,000)	48,000		43,000		48,000		48,000		27,020	The saving here is due to the absence of the Chief Judge on furlough to Europe for seven months.
	1	1	Registrar (500)	6,000		6,000		6,000		6,000		5,600	
	1	1	Head Clerk (200)	2,400		2,400		2,400		2,460		536	
	1	1	Exchange Compensation Allowance.	3,158		1,200		3,709		4,303			
					59,558		52,600		60,109		60,703	3,498	
Establishment—	5	5	Interpreters (120), (100), (80), (75), (70)	5,340		5,300		5,340		5,337			
	5	5	Judge's Clerks (40), 2 (35), (30), (20)	1,920				1,920				16,953	
	2	2	Nazirs (70), (30)	1,200				1,200					
	1	1	Treasurer (87½)	1,050				1,050					
	1	1	Clerk (70)	840				840					
	32	32	Clerks 3 (50), 2 (35), 4 (30), 8 (25), 10 (20), 4 (17½), (15)	9,900		25,600		9,900		25,564			
	4	4	Court-keepers (60), 2 (10), (9)	1,068				1,068					
	3	3	Bailiffs (120), (100), (75)	3,540				3,540					
	16	16	Bailiffs (40), 3 (30), (14), 3 (12), (9), 7 (8)	2,940				2,940					
	38	38	Servants 2 (12), 9 (9), 8 (8), 3 (7), 4 (6), 12 (4)	3,144		1,000		3,144				708	
	5	5	Examiners and Copyists (17), 4 (10)	684		...		684		682		...	
	2	2	Servants (8)	192		...		192		192			
			Extra Allowance to Copyists	140		...		125		123			
					31,958		31,900		31,943		31,898	27	
Allowances—			Travelling Allowance	...		100						...	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...		...		50		...			
			Purchase of Country Articles each costing less than Rs. 5	25		...		100		19			
			Purchase of Country Articles each costing not less than Rs. 50	140		...		...		176			
			Purchase of Books	25		...		30		26			
			Repairs to Furniture	30		...		45		28		361	
			Carriage of Stationery and Records	15		600		25		15			
			Cloth for Records	...		...		10		...			
			Table Cloth	...		...		...		3			
			Office Scales and Weights	...		...		...		6			
			Hot and Cold Weather Charges	40		...		50		36			
			Sweepers' Allowances	45		...		25		41			
			Postage Charges	300		300				325		177	
			Telegraph Charges	10		...		304				2,745	
			Rents, Rates and Taxes	2,745		2,800		2,745		2,745			
			Binding Charges	100		...		218		149			
			Lighting Charges	40		...		40		37			
			Petty Carriage and Cooly Charges	9		...		...		7			
			Office Expenses	40		...		...		39			
			Miscellaneous	20		...		...		20			
					3,584		3,700		3,642		3,672	57,625	
					95,100				95,694				
			Add—For rounding		...				6				
			TOTAL		95,100		88,300		95,700		96,273		

Detailed Account No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts.

Summary.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	6,10,339		5,96,100		6,19,929		6,19,195		3,95,817
SUB-DIVISIONAL ESTABLISHMENTS	2,95,512		2,79,000		2,94,707		2,77,731		1,83,958
HOSPITAL CHARGES	2,340		2,000		2,280		1,891		1,133
CHARGES OF STATIONARY SUB-MAGISTRATES	2,02,000		2,06,000		2,02,000		2,04,476		1,35,616
HILL TRACT AGENCY, ETC., ESTABLISHMENTS	71,109		78,800		69,784		72,663		54,169
TOTAL		11,81,300		11,61,900		11,88,700		11,75,956	7,70,693

Numbers. 1896-97.	Numbers. 1897-98.	Details.								
		GENERAL ESTABLISHMENTS.								
		Salaries—								
		One-fifth Salary of Collectors, etc., transferred from "3.—Land Revenue, Charges of District Administration" (page 30)	2,87,183		2,88,800		2,95,249		3,00,181	1,93,307
1	1	Cantonment Magistrate (374-1-6 + 300)	8,090		8,000		8,090		13,914	4,942
1	1	Exchange Compensation Allowance	1,065		1,000		1,250		2,516	672
			2,96,338				3,04,589			
		Deduct—Probable Savings	1,038				...		...	
				2,95,300		2,97,800		3,04,589		3,16,611
		Establishment—								
		One-fifth Cost transferred from "3.—Land Revenue, Charges of District Administration" (page 31)	1,57,492		1,55,600		1,56,609		1,50,687	1,03,275
		Establishment of Cantonment and Sub-Magistrates—								
19	20	Clerks (80), (40), (45), 2, (30), 8 (15), 5 (10), (7½), (12)	4,974							4,273
11	11	Servants 4 (8), 4 (6), 2 (5), (7)	876		6,300		4,854		6,567	1,217
		Temporary Establishment	2,280		1,300		876			
		Process Service Establishment	1,100				5,070		5,984	
			1,66,722			1,63,200	1,905			
		Deduct—Probable Savings	3,522				1,69,314			
				1,63,200			3,394			
		Allowances—						1,65,920		1,63,238
		One-fifth Allowance of Collectors, etc., transferred from "3.—Land Revenue, Charges of District Administration" (page 32)	66,080		61,200		58,600		58,548	41,034
		Travelling Allowance of Cantonment Magistrates, etc.	780		600		699		917	413
				66,860		61,800		59,299		59,465
		Supplies and Services—								
		Diet and Road-money to Prosecutors and Witnesses	28,000		27,000		28,000		25,068	19,551
		Diet and Road-money to accused Persons	...		...		5,000		5,499	...
		Petty works of Construction	10,500		4,500		10,420		4,321	1,617
		Fees for examining Corpses and Wounded Persons	257		100		281		122	57
		Conveyance of Corpses and Wounded Persons	660		600		600		618	332
		Conveyance of Property in Criminal Cases	1,492		1,000		1,500		969	711
		Rewards for apprehension of Offenders	1,400		1,000		1,480		1,103	497
		Civil and Criminal Lunatic Charges	900		900		800		806	526
		Food for Stolen Cattle	500		400		500		418	242
		Charges for Copies of Judgments	1,745		1,800		1,706		1,784	1,276
		Fees to Interpreters	90				80		...	
		Charges for Deserters	40				10		...	
		Conveyance of Prisoners to Jail	241				40		...	
		Chemical Examination Charges	305				305		...	
		Purchase of Stamp for prosecuting Witnesses in Sessions Cases	20				10		...	
		Remuneration to Copyists	1,840				1,875		...	
				47,990				52,607		699
		Charges for service of Criminal Processes	...		1,000		...		1,038	
		One-fifth of Elephant charges under General Establishment transferred from "3. Land Revenue, Charges of District Administration" (page 32)	600	600	700	39,000	600	600	877	42,623	402
		Carried over		5,73,950		5,61,800		5,83,015		5,81,937	3,75,043

Explanatory Remarks.

The decrease compared with the actuals of the past year is due to the abolition of the office of Cantonment Magistrate at Poonamallee.

The budget is reduced in the Revised with reference to actuals. The increased provision for next year is required for the construction of dead *houses*, *post-mortem* sheds, &c., proposed by District Magistrates.

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW—Criminal Courts—*contd.*

Vide APPENDIX D, PAGE .

		Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
	GENERAL ESTABTS.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .		5,73,950		5,61,800		5,83,015		5,81,937	3,75,043	
Contingencies—	Purchase of European Articles each costing less than Rs. 5 .	40				30		28			
	Purchase of European Articles each costing not less than Rs. 5 .	33				...		...			
	Purchase of Country Articles each costing less than Rs. 50 .	855				2,668		670		25	
	Purchase of Country Articles each costing not less than Rs. 50 .	...									
	Purchase of Books . . .	40		5,000		45		...			
	Petty Repairs to Buildings .	138				...					
	Repairs to Furniture . . .	350				395		4,893		2,620	
	Liveries and Clothing of Servants .	897				897					
	Peons' Belts and Badges . .	10				10					
	Carriage of Stationery and Records.	360				485					
	Cloth for Records . . .	35				97					
	Record-racks, Boards, etc. .	15				...					
	Table Cloth	10				20					
	Advertisements . .	20				245					
	Hot and Cold Weather Charges .	147				...					
	Scavenging Expenses . .	3				1,643		1,020		718	
	Postage Charges . . .	340		1,000		342		280		165	
	Telegraph Charges . . .	318		300		215		249		171	
	Rents, Rates and Taxes . .	275		300		...		...			
	Binding Charges . . .	170				852		...			
	Packing Charges . . .	5				...		...			
	Lighting Charges . .	362				...		...			
	Petty Carriage and Cooly Charges .	250									
	Office Expenses	266									
	Fees to Medical Inspectors of Factories	140				70		...			
	Carriage of *post mortem* apparatus to Calcutta and back for repair .	45									
	Feeding of orphan children . .	50									
	Destruction of stray dogs . .	50									
	Burial of unclaimed dead bodies .	35									
	Repair of Petroleum Test apparatus.	50									
	Plan of scene of offence . .	20									
	One-fifth of Contingencies under General Establishment transferred from "3. Land Revenue, Charges of District Administration" (page 33)	31,060		27,700		28,900		30,118		17,075	
	TOTAL GENERAL ESTABTS. .		6,10,339		5,96,100		6,19,929		6,19,195	3,95,817	
	SUB-DIVISIONAL ESTABLISHMENTS.										
Salaries—	Tahsildars' and Deputy Tahsildars', one-fifth salary transferred from "3. Land Revenue, Charges of Dist. Administn." (page 33) .	1,12,404	1,12,404	1,16,000		1,12,404	1,12,404	1,16,187	1,16,187	75,986	
Establishment—	Estabt. of Tahsildars and Dy. Tahsildars, one-fifth cost transferred from "3. Land Revenue, Charges of Dist. Administn." (page 34) .	1,64,508	1,64,508	1,63,000		1,64,303	1,64,303	1,61,544	1,61,544	1,07,972	
Allowances—	One-fifth of the Horse Allowance to Tahsildars and Deputy Tahsildars transferred from "3. Land Revenue, Charges of Dist. Administration" (page 34) . . .	...				11,000		...		...	
	Improvement of the position of Taluk Gumastahs, one-fifth transferred from "3. Land Revenue, Charges of Dist. Admn." (page 34)	18,600	18,600			7,000	18,000	...	...	...	
	TOTAL SUB-DIVISIONAL ESTABLISHMENTS . .		2,95,512		2,79,000		2,94,707		2,77,731	1,83,958	
	HOSPITAL CHARGES.										
	One-fifth of the Hospital Charges transferred from "3. Land Revenue, Charges of District Administration."(page 36) .	2,340		2,000		2,280		1,891		1,133	
	TOTAL HOSPITAL CHARGES .		2,340		2,000		2,280		1,891	1,133	

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	CHARGES OF STATIONARY SUB-MAGISTRATES.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Establishment—	120	120	Stationary Sub-Magistrates 34 (120), 86 (100)	1,52,160		1,55,000		1,52,160		1,52,102		1,03,492	
	240	240	Clerks 119 (20), 121 (15)	50,340		76,000		50,340		74,755		50,485	
	361	362	Servants 120 (7), 240 (6), 2 (5)	27,480		100		27,420		...		43	
			Temporary Establishment	...				...		...			
					2,29,980		2,31,100		2,29,920		2,26,857		
Allowances—			Travelling Allowances	2,640		2,600		2,900		2,609		1,784	
					2,640		2,600		2,900		2,609		
Supplies and Services—			Diet and Road-money to Prosecutors and Witnesses	11,880		12,000		11,855		11,459		7,207	
			Diet and Road-money to accused Persons	...		...		3,224		2,929		...	
			Conveyance of Corpses and Wounded Persons	593		500		455		602		250	
			Conveyance of Property in Criminal Cases	834		800		885		653		537	
			Food for Stolen Cattle	482		300		423		460		139	
			Civil and Criminal Lunatic Charges.	322		300		300		190		116	
			Fees for examining Corpses and Wounded Persons	155		...		136		...		...	
			Charges for Copies of Judgments	1,290		1,200		805		1,147		687	
			Chemical Examination Charges	85		...		75		...			
			Fees to Interpreters	30		...		10		...			
			Remuneration to Copyists	2,400		...		2,310		...			
					18,071		15,100		20,478		17,440		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	84								3,362	
			Purchase of European Articles each costing not less than Rs. 5	25				3,294		6,449			
			Purchase of Country Articles each costing less than Rs. 50	2,224									
			Purchase of Country Articles each costing not less than Rs. 50	...		6,700							
			Purchase of Books	42				56					
			Repairs to Furniture	434				787					
			Peons' Belts and Badges	125				182					
			Carriage of Stationery and Records.	509				420					
			Cloth for Records	304				248					
			Record-racks, Boards, etc.	114				...					
			Rattan Mats and Blinds	20				...					
			Table Cloth	88				...					
			Office Scales and Weights	128				530		...		702	
			Hot and Cold Weather Charges	617				133		...		99	
			Sweepers' Allowances	7		1,100		1,500		1,064		617	
			Postage Charges	1,000		200		210		142			
			Telegraph Charges	195		700		918		1,034			
			Rents, Rates and Taxes	522				490					
			Binding Charges	450				...					
			Packing Charges	15				1,290					
			Lighting Charges	1,120				...					
			Petty Carriage and Cooly Charges.	55				...					
			Office Expenses	540				60					
			Work Bills	20									
					8,638		8,700		10,118		8,689		
			FULL CHARGE OF STATIONARY SUB-MAGISTRATES		2,59,329		2,57,500		2,63,416		2,55,595	1,69,520	
			Deduct—One-fifth Charges debitable to 3.—Land Revenue (page 33).		*51,866*		*51,500*		*52,683*		*51,119*	*33,904*	
			(NET FOUR-FIFTHS) CHARGES OF STATIONARY SUB-MAGISTRATES		2,07,463				2,10,733				
			Deduct—Probable Savings		*5,463*				*8,733*				
			TOTAL CHARGES OF STATIONARY SUB-MAGISTRATES		2,02,000		2,06,000		2,02,000		2,04,476	1,35,616	

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW—Criminal Courts—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			HILL TRACT AGENCY, ETC., ESTTS.										
Salaries—	2	2	Special Assistant Agents at Ganjam and Vizagapatam (768⅓)4 . .	17,702		19,500		17,710		17,717		13,163	
		2	(Exchange Compensation Allowance)4	2,330		2,500		2,793		3,178		1,790	
			Add—For rounding .	20,032 *68*		22,000		20,503 *3*		20,895		14,953	
			Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administn." (page 30) .	20,100 *4,020*		*4,400*		20,500 *4,100*		*4,179*		*2,991*	
				16,080			17,600	16,400			16,716	11,962	
	9	9	Sub-Magistrates 1 (250), 4 (200), 4 (150) . .	19,800				19,800					
	3	3	Ditto (120) . .	4,320		24,500		4,320		23,520		15,956	
			Deduct—Probable Savings .	24,120 *1,020*				24,120 *1,020*		23,520			
			Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administn." (page 33) .	23,100 *4,620*		*4,900*		23,100 *4,620*		*4,704*		*3,191*	
				18,480			19,600	18,480			18,816	12,765	
					34,560				34,880				
Establishment (Special Assistant Agents)—	7	7	Clerks 2 (70), (45), 2 (40), (35), (20).	3,840				3,840					
	11	11	Servants (12), 2 (10), 6 (8), (7), (6)	1,116		5,000		1,116		4,230		3,144	
			Process Service Establishment .	168				168					
			Deduct—Probable Savings .	5,124 *124*				5,124 *124*					
			Deduct—One-fifth transferred to "3.—Land Revenue, Charges of District Administn." (page 31) .	5,000 *1,000*		*1,000*		5,000 *1,000*		*846*		*629*	
				4,000			4,000	4,000			3,384	2,515	
Establishment (Sub-Magistrates)—	24	24	Clerks 2 (30), 12 (25), 7 (20), 3 (15).	6,540				6,540					
	4	4	Shroffs 3 (15), (13) . . .	696				696				7,163	
	60	60	Servants 2 (15), 4 (12), 3 (10), 3 (8), 11 (7), 19 (6), 12 (5), (24), 4 (2), (1¼)	4,740		10,000		4,740		10,521			
			Deduct—Probable Savings . . .	11,976 *1,476*				11,976 *1,476*					
			Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administn." (page 34)	10,500 *2,100*		*2,000*		10,500 *2,100*		*2,104*		1,433	
				8,400			8,000	8,400			8,417	5,730	
					12,400				12,400				
Allowances—			Travelling Allowance	8,800		7,500		7,500		8,018		4,795	
			Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administn." (page 32)	*1,760*		*1,500*		*1,500*		*1,604*		*959*	
					7,040		6,000		6,000		6,414	3,836	
			Carried over .		54,000		55,200		53,280		53,747	27,242	

DETAILED ACCOUNT No. 19Af.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

Vide APPENDIX D, PAGE .

	HILL TRACT AGENCY, ETC., ESTABLISHMENTS—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs. 54,000	Rs.	Rs. 55,200	Rs.	Rs. 532,80	Rs.	Rs. 53,747	Rs.	
	Brought forward .										
Supplies and Services—	Diet and Road-money to Prosecutors and Witnesses	2,925		3,000		2,425		3,563		1,962	
	Diet and Road-money to accused Persons .	...		...		317		207		...	The higher figure is due to the purchase of Elephants for the Vizagapatam Agency.
	Elephant Charges	8,000		16,000		8,000		8,495		14,058	
	Presents to Khond Chiefs, etc. . . .	295				295		...			
	Food for Stolen Cattle	5				5		...			
	Batta to Paiks	...				70		...			
	Conveyance of Property in Criminal Cases .	60				40		...			
	Civil and Criminal Lunatic Charges . .	10				10		...			
	Conveyance of Corpses and Wounded Persons.	35				30		...			
	Charges for Copies of Judgments . .	10				10		...			
	Remuneration to Copyists . . .	50				50		...			
	Rewards for Apprehension of Offenders .	50				50		...			
	Fees to Interpreters	70				...		...			
		11,510		19,000		11,302		...		16,020	
	Add or *deduct*—For rounding .	190				97		...		3,204	
		11,700				11,205		12,265		12,816	
	Deduct—One-fifth transferred to "3—Land Revenue, Charges of District Administn." (page 32)	*2,340*		*3,800*		*2,241*		*2,452*			
Contingencies—	Purchase of European Articles each costing less than Rs. 5	...	9,360		15,200	...	8,964		9,813		
	Purchase of European Articles each costing not less than Rs. 5	...				...					
	Purchase of Country Articles each costing less than Rs. 50	535				535					
	Purchase of Country Articles each costing not less than Rs. 50	...				...					
	Repairs to Furniture	70				170				4,112	
	Liveries and Clothing of Servants . .	1,362		7,000		1,152		7,064			
	Peons' Belts and Badges	10				...					
	Carriage of Stationery and Records . .	1,900				1,710					
	Cloth for Records	50				409					
	Advertisements	25				...					
	Cooly to Tent Lascars	200				...					
	Tour Expenses and Hill Journey Charges .	50				400					
	Hot and Cold Weather Charges . . .	20				20				4,112	
	Sweepers' Allowances	500				...				29	
	Postage Charges	...				72		18		10	
	Telegraph Charges	62				10					
	Rents, Rates and Taxes	10				360					
	Binding Charges	30				85					
	Lighting Charges	285				...					
	Petty Carriage and Cooly Charges . .	17				...				4,151	
	Office Expenses	60								830	
		5,186		7,000		4,923		7,082			
	Deduct—One-fifth transferred to "3. Land Revenue, Charges of District Administration" (page 33)	*1,037*		*1,400*		*985*		*1,417*		3,321	
			4,149		5,600		3,938		5,665		
	Numbers. 1896-97. 1897-98.										
	HOSPITAL CHARGES.										
Establishment—	4 4 Medical Subordinates . .									1,018	
	House-rent Allowance . .	4,008		2,000		4,008		2,676		362	
	Servants									150	
Allowances—	Travelling Allowance of Hospital Assistant	500		500		765		578			
Supplies and Services—	Medical Charges	789		1,000		400		1,044			
		5,297		3,500		5,173				1,530	
	Deduct—Probable Savings .	*797*				*671*				*306*	
		4,500				4,502		4,298		1,224	
	Deduct—One-fifth transferred to "3. Land Revenue, Charges of District Administn." (page 36) .	*900*		*700*		*900*		*860*			
			3,600		2,800		3,602		3,438	54,169	
	TOTAL HILL TRACT AGENCY, ETC., ESTABLISHMENTS . . .		71,109		78,800		69,784		72,663		

19B.—LAW AND JUSTICE—JAILS.*

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.
		Rs.	Rs.	Rs.	Rs.	Rs.
Jails	19Ba	7,59,000	7,05,000	7,13,000	6,80,692	4,26,311
Jail Manufactures	19Bb	3,60,000	3,19,000	3,38,000	3,54,175	2,12,892
TOTAL		11,19,000	10,24,000	10,51,000	10,34,867	6,39,203

* The expenditure is controlled by the Inspector-General of Prisons except "Charges for Police Custody" which are controlled by the High Court.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails.

SUMMARY.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
SUPERINTENDENCE	39,600	39,600	40,200	40,200	40,120	40,120	40,545	40,545	27,129	With reference to Inspector-General of Prisons' remarks as to the sub-division of the figures in the sub-heads and detailed heads, I would explain that the figures have been sub-divided by him, but the classification made by me.
ESTABLISHMENT	2,57,038		2,50,500		2,53,461		2,56,580		1,67,684	
DIETARY CHARGES	2,90,800		2,35,000		2,69,400		2,35,994		1,35,349	
HOSPITAL CHARGES	24,000		22,700		20,969		25,157		13,387	
CLOTHING AND BEDDING OF PRISONERS	20,000		17,500		19,600		22,799		11,238	
SANITATION CHAGES	5,700		4,000		...		4,780		2,745	
CHARGES FOR MOVING PRISONERS	28,100		25,000		32,650		28,111		14,785	
MISCELLANEOUS SERVICES AND SUPPLIES	22,500		46,850		15,400		14,074		17,115	
TRAVELLING ALLOWANCES, ETC.	3,500		2,500		3,100		2,507		1,615	
CONTINGENT CHARGES	7,600		8,600		25,300		19,640		4,426	
EXTRAORDINARY CHARGES FOR LIVE STOCK AND TOOLS AND PLANT.	3,162		4,000		3,000		2,669		2,852	
PETTY CONSTRUCTION AND RFPAIRS	30,000		33,000		30,000		27,818		21,020	
REFUNDS	...		150		...		18		1	
CHARGES FOR POLICE CUSTODY	27,000		15,000		...		...		6,965	
		7,19,400		6,64,800		6,72,880		6,40,147	4,26,311	
TOTAL		7,59,000		7,05,000		7,13,000		6,80,692		
REDISTRIBUTION OF THE ABOVE BY JAILS—										
Superintendence	39,600		40,200		40,120		40,545		27,129	
Presidency Jails	93,631		89,646		95,572		93,946		53,088	
Central Jails	3,43,753		3,26,164		3,26,911		3,05,989		1,90,120	
District Jails	1,66,319		1,58,100		1,64,286		1,62,455		96,978	
Subsidiary Jails	88,697		75,740		86,111		77,739		52,030	
Refunds	...		150		...		18		1	
Lock-ups	27,000		15,000		...		...		6,965	
		7,59,000		7,05,000		7,13,000		6,80,692	4,26,311	

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.								
			SUPERINTENDENCE.								
Salaries—	1	1	Inspector-General (1,833⅓)[4]	21,120		(a) 22,980		21,120		21,120	
	1	1	Exchange Compensation Allowance[4]	2,780		2,710		3,400		3,786	
			Deduct—Probable Savings	23,900		25,690		24,520		24,906	
				...	23,900	...	25,690	33	24,487	...	24,906
Establishment—	1	1	Clerk (175—10—225)	2,460				2,340			
	1	1	Do. (100—5—125)	1,380				1,320			
	2	2	Clerks (100), (70)	2,040				2,040			
	8	8	Do. 2 (50), 2 (40), 2 (35), (30), (25)	3,660		10,210		3,660		9,179	
	7	7	Servants (16), 2 (12), (11), (10), (9), (3)	876				876			
					10,416		10,210		10,236		10,022
Allowances—			Travelling Allowance of Gazetted Establishment	2,400		1,800		2,400		2,257	
			Travelling Allowance of Non-Gazetted Establishment	1,300		1,100		1,300		1,295	
					3,700		2,900		3,700		3,552
			Carried over		38,016		38,800		38,423		38,480

15,940	(a) Provides for privilege leave allowances.	
1,911		
6,157		
577		
1,050		
598		
26,233		

Detailed Account No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			SUPERINTENDENCE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		38,016		38,806		38,423		38,480	26,233	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	10									
			Purchase of European Articles each costing not less than Rs. 5	20				...					
			Purchase of Country Articles each costing less than Rs. 50	50				...					
			Purchase of Books	5				...					
			Purchase of Periodicals	60				...					
			Repairs to Furniture	10		550		...				374	
			Clothing of Servants	72				...		1,198			
			Peons' Belts and Badges	5				...					
			Carriage of Stationery and Records.	252				72					
			Record-racks, Boards, etc.	15									
			Blinds	5				700					
			Cold Weather Charges	15									
			Postage Charges	750		700						431	
			Telegraph Charges	250		150		700		653		91	
			Binding Charges	30		...		225		214		...	
			Lighting Charges	15		...		...		...		...	
			Petty Carriage and Cooly Charges	10		...		...		...		...	
			Office Expenses	10		...		...		...		...	
					1,584		1,400		1,697		2,065	27,129	
			Total Superintendence		39,600		40,200		40,120		40,545		
			ESTABLISHMENT.										
			SUPERINTENDENTS, JAILORS, ETC.										
Presidency Jails—	1	1	Superintendent (600)	7,200		7,200		7,200		7,200		4,800	
			House-rent Allowance (125)	1,500		1,500		1,500		1,500		1,000	(*a*) Drawn by Brigade-Surgeon-Lieutenant-Colonel Hazlett while acting as Superintendent of Prisons, Madras, during the absence of Mr. McCready on privilege leave.
			Allowance to Surgeon for General Charge	...		...		...		(*a*) 596		...	
	2	3	Jailors * (125–5–150) * (75) (20)	2,880				2,820				4,005	
	1	1	Deputy Jailor * (50–5–75)	600				960					
	5	6	Assistant Jailors { 1 (40–2–50), 1 (35–1–40), 3 (25–1–30), 1 (14)	480, 468, 1,020		6,000		720, 456, 996, 168		5,955		66	
			House-rent Allowance to Jailor, Criminal Leper Ward	168									
			Exchange Compensation Allowance	96		...		...		...		9,871	
Central Jails—	4	4	Superintendents * (600–50–850)	...	14,412	100	14,800	...	14,820	(*a*) 92	15,343	34,560	
	2	2	Do. * (550–30–700)	37,800				36,600		47,605		1,985	
			Allowance to Surgeons for General Charges	13,920		50,000		13,560					
	6	6	Jailors * { 1 (200–10–250), 3 (150–10–200), 2 (125–5–150)	...		2,600		...		1,366		17,231	(*b*) One draws at the rate of Rs. 80 under the old scale.
	6	6	Deputy Jailors * (50–5–75) (*b*)	2,640				2,520					
	20	24	Assistant Jailors { 6 (40–2–50), 6 (35–1–40), 12 (25–1–30)	6,360		25,500		6,120		24,775		4,428	
	8	7	Exchange Compensation Allowance	3,180				3,060					
				4,920				4,500					
				3,456				3,240					
				2,784				2,724					
				3,960				2,652					
				7,075		5,900		8,124		7,848		58,204	
			Deduct—Probable Savings	86,095		84,000		83,100		81,594			
				...		...		*2,177*		...			
					86,095		84,000		80,923		81,594		
District Jails—	2	(*c*)3	Superintendents * (350–20–450)	13,800		11,000		9,120		11,706		7,146	(*c*) Provision is made for a special Superintendent for the Cuddalore District Jail.
	1	(*d*)	Do. (250)	...				3,000				3,896	(*d*) Reduction due to the temporary abandonment of the Pârvatîpuram Hill Jail.
	7	6	Allowance to Surgeons for General Charges 2 (100), (75), 3 (50)	5,100		6,000		5,700		7,009		12,703	
	11	10	Jailors * { 3 (100–5–125), 7 (75–5–100)	4,020				3,900				48	
	22	21	Assistant Jailors { 10 (35–1–40), †8 (25–1–30), 3 (20–1–25)	7,200		19,000		7,680		20,831		226	
			House-rent Allowance to Assistant Jailors	4,728				5,112				...	
	2	2	Exchange Compensation Allowance	2,664				2,616				24,019	
			Pay of Superintendent, Deccan Gang.	732				732					
				72		72		72		96			
				332		328		382		310			
				...		...		...		700			
			Deduct—Probable Savings	38,648		36,400		38,314		40,652			
				...		...		*914*		...			
					38,648		36,400		37,400		40,652		
			Carried over ...		1,39,155		1,35,200		1,33,143		1,37,589	92,094	

* Are provided with free quarters.

† Seven are provided with free quarters; one receives house-rent allowance.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			ESTABLISHMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward .		1,39,155		1,35,200		1,33,143		1,37,589	92,094	
			SUPERINTENDENTS, JAILORS, ETC. —*cont.*										
Subsidiary Jails—	4	4	Jailors 2 (20), (12), (8) . .	720		700		720		651		540	
			TOTAL SUPERINTENDENTS, JAILORS, ETC. . .		720		700		720		651		
					1,39,875		1,35,900		1,33,863		1,38,240	92,634	
			ii. MEDICAL ESTABLISHMENT.										
Presidency Jails—	3	3	‡ Hospital Assistants (65) * .	2,340				2,340					
	1	1	Ward Cooly ($5\frac{1}{4}$) . . .	63				63					
			Deduct—Moiety of Pay and Allowance of one Hospital Assistant and Ward Cooly transferred to "24. Medical" (pages 142 & 143) .	422				422					
			Add—House-rent Allowance of one Hospital Assistant attached to Civil Jail . . .	50				50					
					2,031		2,200		2,031		2,221	1,482	
Central Jails—	4	4	Allowance to Surgeons for Medical Charge (100)	4,800		4,800		4,800		5,532		3,050	
	12	12	† Hospital Assistants 7 (65) *, (45)*, 4 (35) *	7,680		7,000		8,160		7,608		4,741	
			House-rent Allowance . .	...				...		20			
					12,480		11,800		12,960		13,160	7,791	
District Jails—			Allowance to Surgeon for Medical Charge (Cuddalore District Jail) .	(*e*) ...		800		900		988		585	(*e*) No provision is made for the monthly allowance of Rs. 75. A conveyance allowance is provided below.
			Charge Allowance to Civil Apothecary, Russellkonda . .	120				120					
	10	9	† Hospital Assistants (47) §, 5 (65) *, (55)*, 2 (35) * . .	5,964		6,000		6,060		6,207		3,322	
			House-rent Allowance . . .	60				60					
					6,144		6,800		7,140		7,195	3,907	
Subsidiary Jails—	1	1	Hospital Assistant (25) . .	300		300		300		431		237	
			House-rent Allowance . . .	60		40		...		26		22	
					360		340		300		457	259	
			TOTAL MEDICAL ESTABLISHMENT .		21,015		21,140		22,431		23,033	13,439	
			iii. WARDER ESTABLISHMENT.										
Presidency Jails—	70	70	Warders (50), 2 (40), (30), 2 (15), 4 (12), 4 (10), 7 (9), 16 (8), 32 (7), (8).	8,412		8,300		8,412		8,410		5,584	
			Compensation in lieu of quarters .	996		996		996		996		664	
Central Jails—	389	389	† Warders 4 (40), 2 (35), 4 (25), 6 (20), 12 (15), 16 (12), 21 (10), 34 (9), 93 (8), 192 (7), 5 (8) .	41,592		43,000		41,592		40,541		28,849	
		(*f*)	Exchange Compensation Allowance (Chief Warder) . . .	63		64		...		...		43	
District Jails—	236	228	† Warders 10 (15), 10 (12), 7 (10), 25 (9), 54 (8), 114 (7), (15-1-20), (12-1-15), 6 (8) . .	22,505		26,500		22,282		24,532		16,346	(*f*) Reduction due to the abolition of the Párvatipuram Hill Jail.
Subsidiary Jails—	107	107	Warders 5 (10), 2 (9), 5 (8) (7), 94 (6)	8,148		8,000		8,148		8,324		5,669	
Presidency Jails—	4	4	Do. Temporary (10), 3 (7) throughout the year.	372		...		372		...			
Central Jails—	24	34	Do. do. 4 (10), 30 (7) throughout the year.	3,000		...		2,232		1,982			
District Jails—	48	44	Do. do. 11 (10), 33 (7) throughout the year.	4,092		...		4,464		3,885			
			Deduct—Probable Savings	...				...		...			
			TOTAL WARDER ESTABLISHMENT.		89,180		86,860		89,498		88,670	57,155	
			iv. MENIAL AND OTHER ESTABTS.										
Presidency Jails—	9	7	Messengers, etc., (8), 2 (6), 2 (5), 2 ($2\frac{1}{2}$)	420		800		588		868		548	
	1	1	† Matron (30-2-50) . . .	408				384					
					828		800		972		868		
Central Jails—	2	2	† Matrons (50), (20-2-30) . .	888		800		864		850		578	
Subsidiary Jails—	150	140	Sweepers and Toties 6 (5), 2 ($4\frac{1}{2}$), 66 (4), 2 ($3\frac{1}{2}$), 18 (3), 2 ($2\frac{1}{2}$), 23 (2), ($1\frac{1}{2}$), ($1\frac{1}{2}$), ($1\frac{1}{2}$), 18 (1) . .	5,252		5,000		5,833		4,919		3,330	
					6,140		5,800		6,697		5,769		
			TOTAL MENIAL AND OTHER ESTABTS. .		6,968		6,600		7,669		6,637	4,456	
			TOTAL ESTABLISHMENT .		2,57,038		2,50,500		2,53,461		2,56,580	1,67,684	

* Includes Charge Allowance of Rs. 10.
† Are provided with free quarters.
‡ Two are provided with free quarters: one receives house-rent allowance.
§ Includes Charge Allowance of Rs. 10 and Local Allowance of Rs. 2.

Detailed Account No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	DIETARY CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Jails—	Rations (820 Prisoners) (*g*)	24,620									
	Miscellaneous Dietary Charges	200									
	Garden and Agricultural Expenses	20									
	Proportion of Dairy Expenses	...									
			24,840		23,000		23,000		24,632	11,434	(*g*) The cost of rations has been taken by the Inspector-General of Prisons at Rs. 25 in Presidency and Central Jails, Rs. 24 in District Jails and Rs. 35 in Subsidiary Jails, that being the average cost of the year 1895, while the number of prisoners to be rationed has been fixed on the actual average population of the first seven months of the current year, *i.e.*, from January to July (inclusive). The estimate under Clothing and Bedding has been calculated at Rs. 2-8-0 in Presidency and Central Jails. (to the above estimate Government has added 43 in view of the unfavourable character of the season), Rs. 2 in District Jails, and As. 14 in Subsidiary Jails, being the average of the two last years (1894 and 1895). The difference between the accounts and the estimates is due to the above calculation.
Central Jails—	Rations (4,970 Prisoners) (*g*)	1,45,500									
	Miscellaneous Dietary Charges	700									
	Garden and Agricultural Expenses	700									
	Proportion of Dairy Expenses	10									
			1,46,910		(*h*) 1,10,000		1,33,000		1,12,615	59,994	(*h*) Eight months' actuals are Rs. 15,000 less than last year's eight months. Adding to them the last four months of last year we get 97, but I raise this figure to Rs. 1,10,000 owing to the rise in price of provisions.
District Jails—	Rations (2,140 Prisoners) (*g*)	61,500									
	Miscellaneous Dietary Charges	500									
	Garden and Agricultural Expenses	300									
	Proportion of Dairy Expenses	...									
			62,300		56,000		60,000		52,302	32,661	
Subsidiary Jails—	Rations (1,360 Prisoners) (*g*)	55,750									
	Miscellaneous Dietary Charges	1,000									
	Garden and Agricultural Expenses	...									
	Proportion of Dairy Expenses	...									
			56,750		46,000		53,400		46,445	31,260	
	TOTAL DIETARY CHARGES		2,90,800		2,35,000		2,69,400		2,35,994	1,35,349	
	HOSPITAL CHARGES.										
Presidency Jails—	Sick Diet and Extras for Patients	1,500								1,517	
	Cost of extra or special Diet (Prisoners not in Hospital)	1,400						3,205		218	
	Medicines and Hospital Equipment	600									
	Proportion of Dairy Expenses	...						...			
			3,500		2,800		3,469		3,205	1,735	
Central Jails—	Sick Diet and Extras for Patients	6,200								7,631	
	Cost of extra or special Diet (Prisoners not in Hospital)	4,400		12,000				14,471			
	Medicines and Hospital Equipment	3,500								1,406	
	Proportion of Dairy Expenses	100		2,000				15			
			14,200		14,000		12,000		14,486	9,037	
District Jails—	Sick Diet and Extras for Patients	2,500								2,150	
	Cost of extra or special Diet (Prisoners not in Hospital)	1,000		5,000				6,387			
	Medicines and Hospital Equipment	2,000								209	
	Proportion of Dairy Expenses	50		400				425			
			5,550		5,400		5,500		(*i*) 6,812	2,359	(*i*) The difference between the accounts and the estimates is due to the supply of specially expensive medical instruments during 1895-96.
*Subsidiary Jails—**	Sick Diet and Extras for Patients	250								246	
	Cost of extra or special Diet (Prisoners not in Hospital)			500				654			
	Medicines and Hospital Equipment	500								10	
	Proportion of Dairy Expenses	...						...			
			750		500		...		654	256	
	TOTAL HOSPITAL CHARGES		24,000		22,700		20,969		25,157	13,387	
	CLOTHING ADD BEDDING OF ERISONERS. (*g*)										
	Presideney Jails (820 Prisoners)	2,050		1,500		2,100		1,539		747	
	Central Jails (4,970 ,,)	12,450		11,000		12,500		15,780		6,652	
	District Jails (2,140 ,,)	4,300		4,500		5,000		4,884		3,559	
	Subsidiary Jails (1,360 ,,)	1,200		500		...		596		280	
	TOTAL CLOTHING AND BEDDING PRISONERS		20,000		17,500		19,600		22,799	11,238	
	SANITATION CHARGES.										
Presidency Jails—	Conservancy, Washing and Purifying	300								1,070	
	Charges for Water-supply	2,100		1,500				2,417			
	Extraordinary Charges	100								364	
Central Jails—	Conservancy, Washing and Purifying	250									
	Charges for Water-supply	400		600				856		204	
	Extraordinary Charges	250									
District Jails—	Conservancy, Washing and Purifying	150									
	Charges for Water-supply	150		400				872		1,107	
	Extraordinary Charges	100									
Subsidiary Jails—	Conservancy, Washing and Purifying	1,700									
	Charges for Water-supply	200		1,500				635			
	Extraordinary Charges	...								2,745	
	TOTAL SANITATION CHARGES		5,700		4,000		*		4,780		

* Included under "Miscellaneous Services and Supplies."

Detailed Account No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	CHARGES FOR MOVING PRISONERS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Jails—	Transfer Charges	11,000		11,000		11,000		10,702		6,551	
	Transportation Charges	7,000	18,000	5,000	16,000	9,000	20,000	6,740	17,442	1,860	
Central Jails—	Transfer Charges	2,100		1,000		3,500		2,316		526	
	Transportation Charges	...	2,100	...	1,000	50	3,550	14	2,330	...	
District Jails—	Transfer Charges	1,050	1,050	1,000	1,000	1,500	1,500	1,149	1,149	483	
Subsidiary Jails—	Transfer Charges	6,950	6,950	7,000	7,000	7,600	7,600	7,190	7,190	5,365	
	TOTAL CHARGES FOR MOVING PRISONERS		28,100		25,000		32,650		28,111	14,785	
	MISCELLANEOUS SERVICES AND SUPPLIES.										
Presidency Jails—	Lighting	400		250						145	
	Disciplinary Charges	70		50				392		32	
	Uniform and Equipment of Warders.	200		200				70		149	
	Rewards for Recapture and Service.	250		250				223		186	
	Execution Charges	5		...				38		...	
	Other items	8,500		8,500				...		5,864	
			9,425		9,250		5,600	3,645	4,368	6,376	
Central Jails—	Lighting	1,200		1,200						947	
	Disciplinary Charges	200		200				1,018		156	
	Uniform and Equipment of Warders.	3,500		3,000				162		2,163	
	Rewards for Recapture and Service.	1,000		2,000				3,012		1,544	
	Execution Charges	60		100				554		41	
	Other items	250		700				47		450	
	Cost of Europe Stores	...		(*j*)23,000				229		...	
			6,210		30,200		7,400	...	5,022	5,301	(*j*) Represents the cost of steel palings and iron railings obtained from England for the Rajahmundry and the Cannanore Central Jails.
District Jails—	Lighting	1,050		1,000						791	
	Disciplinary Charges	130		100				1,068		69	
	Uniform and Equipment of Warders.	900		1,000				133		912	
	Rewards for Recapture and Service.	400		400				681		311	
	Execution Charges	100		100				90		38	
	Other items	150		200				97		108	
	Compensation for land taken up as a Cholera Camping Ground for Tanjore District Jail	...		...				361		...	
			2,730		2,800		2,400	236	2,666	2,229	
Subsidiary Jails—	Lighting	3,500		4,000						2,821	
	Disciplinary Charges	75		100				1,404		84	
	Uniform and Equipment of Warders	60		100				16		31	
	Other items	500		400				57		273	
			4,135		4,600		...	541	2,018	3,209	
	TOTAL MISCELLANEOUS SERVICES AND SUPPLIES		22,500		46,850		15,400		14,074	17,115	Items formerly taken under "Contingencies" are now shown under this head.
	TRAVELLING ALLOWANCES, ETC.										
Presidency Jails—	Travelling Allowance of Gazetted Establishment	...		} 940		1,000		408		13	
	Travelling Allowance of Non-Gazetted Establishment	600								665	
	Conveyance Allowance to Superintendent, Penitentiary, Madras (30)	360	960	360	1,300	360	1,360	360	768	240	
Central Jails—	Travelling Allowance of Gazetted Establishment	300		200				297		104	
	Travelling Allowance of Non-Gazetted Establishment	750	1,050	500	700		1,200	611	908	351	
District Jails—	Travelling Allowance of Gazetted Establishment	100		100		...		35		38	
	Travelling Allowance of Non-Gazetted Establishment	750		300		...		766		198	
	Conveyance Allowance to Medical Officer, Cuddalore District Jail	600		*...		...		...		* ...	* Provided under Medical Establishment.
	Conveyance Allowance to Superintendent, Deccan Gang	...	1,450	...	400	...	500	10	811	...	
Subsidiary Jails—	Travelling Allowance of Non-Gazetted Establishment	40	40	100	100	40	40	20	20	6	
	TOTAL TRAVELLING ALLOWANCES, ETC.		3,500		2,500		3,100		2,507	1,615	

Detailed Account No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

	CONTINGENT CHARGES.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Jails—	Rents, Rates and Taxes	2,530		2,500		4,600		(a) 4,559		1,463	(a) Actuals include arrears of 1894–95 paid in 1895–96.
	Service Postage	250		300		300		253		158	
	Telegraph and Telephone Charges	30		50		40		13		19	
	Current Office Expenses	75		600		2,500		4,985		30	
	Office Furniture	...		50				100		3	
	Registers and Stationery	...						...		...	
			2,885		3,500		7,440		9,910	1,673	
Central Jails—	Rents, Rates and Taxes	50		...		50		32		... 510	
	Service Postage	800		800		750		777		38	
	Telegraph and Telephone Charges	115		100		90		98		54	
	Current Office Expenses	200		100		3,300		772		30	
	Office Furniture	...		500				75		...	
	Registers and Stationery	...		...				10			
			1,165		1,500		4,190		1,764	632	
District Jails—	Rents, Rates and Taxes	1,600		1,600		1,050		1,640		1,109	
	Service Postage	750		700		750		750		419	
	Telegraph and Telephone Charges	120		100		100		109		41	
	Current Office Expenses, etc.	150		100		3,200		72		64	
	Office Furniture	...		200				88		123	
	Registers and Stationery	...		...				5		1	
			2,620		2,700		5,100		2,664	1,757	
Subsidiary Jails—	Rents, Rates and Taxes	315		300		550		276		99	
	Service Postage	...		...		20		...		... 6	
	Telegraph Charges	15		20		8,000		6		244	
	Current Office Expenses, etc.	600		500				4,981		15	
	Office Furniture	...		80				39		...	
	Registers and Stationery	...						...			
			930		900		8,570		5,302	364	
	TOTAL CONTINGENT CHARGES		7,600		8,600		25,300		19,640	4,426	Some of the difference is due to the change in classification alluded to on the previous page and the rest to excessive provision.
	EXTRAORDINARY CHARGES FOR LIVE-STOCK AND TOOLS AND PLANT.										
Presidency Jails—	Conservancy and Water-supply Dead-stock	175									
	Dietary Dead-stock	55									
	Hospital Dead-stock	20									
	Garden and Agricultural Plant	...								144	
	Lighting Dead-stock	100		200							
	Disciplinary Stock	70						369			
	Arms and Accoutrements	...									
	Dairy Live-stock and Plant	...									
	Draught Cattle	...									
	Other Miscellaneous Dead-stock	...									
			420		200				369		
Central Jails—	Conservancy and Water-supply Dead stock	300									
	Dietary Dead-stock	200								1,910	
	Hospital Dead-stock	50									
	Garden and Agricultural Plant	100									
	Lighting Dead-stock	300		2,500							
	Disciplinary Stock	200						1,482			
	Arms and Accoutrements	...									
	Dairy Live-stock and Plant	300									
	Draught Cattle	200									
	Other Miscellaneous Dead-stock	...									
			1,650		2,500		2,000		1,482		
District Jails—	Conservancy and Water-supply Dead-stock	40									
	Dietary Dead-stock	90								479	
	Hospital Dead-stock	75									
	Garden and Agricultural Plant	25									
	Lighting Dead-stock	75		800							
	Disciplinary Stock	150						564			
	Arms and Accoutrements	...									
	Dairy Live-stock and Plant	75									
	Draught Cattle	...									
	Other Miscellaneous Dead-stock	...									
			530		800		1,000		564	2,533	
	Carried over		2,600		3,500		3,000		2,415		

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

		Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
	EXTRAORDINARY CHARGES, ETC.—*contd.*										
	Brought forward	Rs.	Rs. 2,600	Rs.	Rs. 3,500	Rs.	Rs. 3,000	Rs.	Rs. 2,415	Rs. 2,533	
Subsidiary Jails—	Conservancy and Water-supply Dead-stock	50									
	Dietary Dead-stock	150								319	
	Hospital Dead-stock	...									
	Garden and Agricultural Plant	75									
	Lighting Dead-stock	25									
	Disciplinary Stock	262		500							
	Arms and Accoutrements	...									
	Dairy Live stock and Plant	...						254			
	Draught Cattle	...									
	Other Miscellaneous Dead-stock	...									
			562		500		...		254	2,852	
	TOTAL EXTRAORDINARY CHARGES, ETC.		3,162		4,000		3,000		2,669		
	PETTY CONSTRUCTION AND REPAIRS.										
	Presidency Jails	2,000		3,500		5,000		1,458		2,430	
	Central Jails	13,000		15,000		12,500		12,619		9,784	
	District Jails	14,000		14,400		11,000		13,467		8,739	
	Subsidiary Jails	1,000		100		1,500		274		67	
	TOTAL PETTY CONSTRUCTION AND REPAIRS		30,000		33,000		30,000		27,818	21,020	
	CHARGES FOR POLICE CUSTODY.										
Lock-ups—	Dietary Charges including Sick Diet	19,775									
	Conveyance of under-trial prisoners	4,873									
	Sanitation Charges	500									
	Lighting Charges	1,015		15,000		...		...			
	Diciplinary Charges	43									
	Miscellaneous	794									
	TOTAL CHARGES FOR POLICE CUSTODY		27,000		15,000					6,965	

DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS.—Jail Manufactures.

Purchase of Raw Materials—										
Presidency Jails	85,000		64,000		85,000		82,359		32,651	
Central Jails	2,00,000		1,95,000		1,82,000		1,98,818		1,40,760	
District Jails	74,500		60,000		71,000		72,992		39,409	
Subsidiary Jails	500		...		...		6		72	
TOTAL		3,60,000		3,19,000		3,38,000		3,54,175	2,12,892	

20.—POLICE.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.
		Rs.	Rs.	Rs.	Rs.	
Presidency Police (*a*)	20A	2,71,000	2,79,700	2,64,000	2,66,995	1,72,556
Superintendence (*b*)	20B	1,60,000	1,60,300	1,56,900	1,68,719	1,05,364
District Executive Force (*b*)	20C	37,65,000	38,82,900	38,05,600	38,57,244	26,03,793
Village Police (*b*)	20D	6,700	6,600	6,500	6,544	4,396
Special Police (*b*)	20E	14,000	14,400	10,100	10,837	9,666
Railway Police (*b*)	20F	94,000	54,500	49,000	8,490	8,417
Cattle-Pounds (*c*)	20G	2,84,000	2,56,000	2,81,000	2,64,317	1,29,536
Steam-boiler Inspection Establishments (*d*)	20H	9,000	500	8,500	507	1
Refunds (*b*)		300	100	400	131	10
TOTAL		46,04,000	46,55,000	45,82,000	45,83,784	30,33,739

DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police.

SUMMARY.	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUPERINTENDENCE	50,826		54,100		50,700		51,912		36,487
TOWN AND SUBURBAN POLICE	1,83,051		1,89,700		1,76,353		1,87,074		1,18,897
HACKNEY CARRIAGE ESTABLISHMENT	2,678		2,200		2,678		2,211		1,479
MOUNTED POLICE	14,130		14,000		14,300		13,664		8,175
MARINE POLICE	10,622		10,400		10,276		10,681		6,620
LOCAL ALLOWANCE TO INTELLIGENCE DEPARTMENT	1,920		1,500		1,920		1,453		898
SPECIAL POLICE (charged for to parties concerned)	7,773		7,800		7,773		...		...
TOTAL		2,71,000		2,79,700		2,64,000		2,66,995	1,72,556

(*a*) The expenditure is controlled by the Commissioner of Police, Madras.
(*b*) Do. do. Inspector-General of Police.
(*c*) The expenditure is controlled by the Board of Revenue (Land Revenue).
(*d*) Do. do. Public Works Department.

DETAILED ACCOUNT No. 20A.—POLICE—Presidency Police—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			SUPERINTENDENCE.										
Salaries—	1	1	Commissioner of Police (*) (1,500).	18,000		21,600		18,000					
	1	1	Dy. Commr. (800), transfd. from "Dist. Executive Force—Dist. Police"—p. (108)	9,600		9,600		9,600		18,502		15,738	The excess in the Revised Estimate includes the extra cost due to the grant of privilege leave.
	1	1	Assistant Commissioner (350)	4,200		4,200		4,200				(e) 280	(e) House-rent allowance paid while the free premises were under repair.
	2	2	Exchange Compensation Allowance	3,632		4,200		4,266		13,800		9,200	
					35,432		39,600		36,066	5,035	37,337	2,995	
Establishment—	1	1	Manager (150-10-200)	2,400				2,400					
	2	2	Clerks (100), (60)	1,920				1,920					
	6	6	Do. (50), (45), (40), (30), (25), (20)	2,520		8,400		2,520				5,563	
	17	17	Servants (20), (15), (14), 2 (3½), 3 (4), (6½), 4 (7), 4 (6)	1,514				1,514					
					8,354		8,400		8,354		8,329		
Allowances—			Travelling Allowance	50		100		...				27	
					50		100		...		86		
Supplies and Services—			Batta to Prisoners	700				700					
			Photograph Charges	300				300					
			Charges on account of Extradition	200				200					
			Hire for removing Dead Bodies	120				100					
			Charges for searching Wells for Property	10				...					
			Construction and Repair of Boats	200				450					
			Temporary force for Muharram	100				94					
			Charges for preparing Plans in Criminal Cases.	20				...					
			Purchase of Articles for Police Station Mortuary	10				...					
			Feeding Charges of Stray Boys, Girls, Dogs, etc.	10				...					
					1,670				1,844				
Contingencies—			Purchase of European Articles each costing less than Rs. 5	30				30					
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	100				250					
			Purchase of Country Articles each costing not less than Rs. 50	200				...					
			Purchase of Books	40				15					
			Purchase of Periodicals	250				230					
			Subscription to Newspapers					50					
			Repairs to Furniture	80				800					
			Carriage of Stationery and Records	30				...					
			Cloth for Records	20				...					
			Rattan Mats and Blinds	10				...					
			Table Cloth	100				100					
			Advertisements	150				...					
			Money Order Commission	5				...					
			Dhoby and Barber's Charges	10				15					
			Hot and Cold Weather Charges	30				700					
			Sweeper's Allowances	400				250					
			Scavenging Expenses	420				...					
			Service Postage	130				...					
			Service Telegrams	75				400					
			Telephone Charges	400				650					
			Rents, Rates and Taxes	750				75					
			Binding Charges	75				...					
			Packing Charges	5				830					
			Lighting Charges	850				...					
			Petty Carriage and Cooly Charges	800				...					
			Office Expenses	350				...					
			Miscellaneous	10				...					
					5,320		6,000		4,395		6,160	2,684	
			Add—For rounding		50,826 ...		54,100 ...		50,659 41				
			TOTAL SUPERINTENDENCE		50,826		54,100		50,700		51,912	36,487	

* Has r ee quarters.

Detailed Account No. 20A.—POLICE.—Presidency Police—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			TOWN AND SUBURBAN POLICE.										
Salaries—	1	1	Superintendent (300) . .	3,600		3,600		3,600					
			House-rent Allowance (25) .	300		300		300					
			Rural Reserve.		3,900		3,900		3,900				
Police Force—			Inspectors—(*a*)										
	4	4	1st class (200) 9,600 ...	9,600				9,600				2,941	
	2	2	2nd „ (150) 3,600 ...	3,600				3,600				1,665	
	6	6	3rd „ (100) 6,000 1,200	7,200				7,200				76	
	3	3	4th „ (75) 2,700 ...	2,700				2,700					
			House-rent Allowance 15 (15) .	2,700				2,700					
			Charge Allowance—										
			4 Inspectors at (15) 720 . .	720				720					
	7	7	Sub-Inspectors (70) 5,040 840	5,880				5,880					
	10	10	„ (60) 7,200 ...	7,200				7,200					
	9	9	„ (45) 4,860 ...	4,860				4,860					
			House-rent Allowance 17 (12) .	2,448				2,448					
			Charge Allowance—										
			Station House Officers 8 (10). 14 (5)	1,800				1,800		4,464		2,941	
	1	1	Exchange Compensation Allowance	111				134		2,500		1,665	
	10	10	European Head Constables 5 (40), 5 (35)	4,500				4,500		151		76	
	10	10	Exchange Compensation Allowance .	592				695					
			Rural Reserve.										
	15	15	Head Constables (25) 4,200 300	4,500				4,500					
	20	21	„ (20) 4,080 960	5,040				4,800					
	32	33	„ (15) 5,760 180	5,940				5,760					
	52	53	„ (12) 6,912 720	7,632				7,488					
	205	208	Constables (10) 21,120 3,840	24,960				24,600				1,07,027	
	205	208	„ (9) 19,008 3,456	22,464				22,140		1,56,651			
	410	416	„ (8) 39,936 ...	39,936				39,360					
			Local and Staff Allce. of Drill Instructors (Reserved) (10) and 2 ($2\frac{1}{2}$)	180				180				629	
			Allowance for Divisional Writers .	588				588		925			
				1,65,151				1,63,453					
			Deduct—Probable Savings	6,900		(*b*) 11,805							(*b*) Includes 100 on account of Exchange Compensation allowance of one Sub-Inspector.
					1,58,251		1,66,000		1,51,648		1,64,691		
Allowances—			Conveyance Allowance of Superintendent and Inspectors, Rural (2,340), and Reserve (480) . .	2,820		2,800		2,820				1,867	
			Travelling Allowance . .	2,000		2,000		2,300		2,778		911	
					4,820		4,800		5,120	1,983	4,761		
Supplies and Services—			Clothing and Uniform . .	11,900		10,000		11,000		12,919		...	
			Arms and Accoutrements . .										
			Rewards	400		400		600		300		205	
					12,300		10,400		11,600		13,219		
Contingencies—			Rents, Rates and Taxes . .	2,400		3,200		2,500		3,212		2,192	
			Service Postage	45		50		175		172		145	The Budget Estimate for the current year and the actuals include Service Postage and Telegram charges of Superintendence also. The actuals of the current year will be rectified hereafter.
			Service Telegrams	5		10		80		72		62	
			Miscellaneous	1,330		1,340		1,330		947		1,177	
					3,780		4,600		4,085		4,403		
			TOTAL TOWN AND SUBURBAN POLICE .		1,83,051		1,89,700		1,76,353		1,87,074	1,18,897	
			HACKNEY CARRIAGE ESTABLISHMENT.										
Establishment—	1	1	Clerk (20)	240				240					
	2	2	Sub-Inspectors, (50), (60)	1,320				1,320		1,923		1,290	
			House-rent Allowance 2 (12) .	288				288		288		189	
	4	4	Constables, (10), (9), 2 (8) . .	420				420		...			
					2,268				2,268		2,211		
Supplies and Services—			Clothing and Uniform . . .	110				110					
					110				110		...		
Contingencies—			Tin plates	200									
			Charcoal	10									
			Screw nails	20									
			Repair to Stand Boards . .	50									
			Brass badges	20									
					300				300		...		
			TOTAL HACKNEY CARRIAGE ESTABLISHMENT .		2,678		2,200		2,678		2,211	1,479	

(*a*) Inspectors of Police, Egmore and Vepery, have free quarters.

Detailed Account No. 20A.—POLICE.—Presidency Police—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			MOUNTED POLICE.										
Establishment—	4	4	Sowars (12), 3 (10)	504				504					
	1	1	Prison Van Driver ($10\frac{1}{2}$)	126				126					
					630				630			8,175	
Supplies and Services—			Purchase of Horses	2,500				2,500					
			Cost of feeding (including hire of Syces and Grass-cutters)	11,000				11,170					
					13,500				13,670				
			TOTAL MOUNTED POLICE		14,130		14,000		14,300		13,664		
			MARINE POLICE.										
Police Force—	1	1	Inspector (100)	1,200				1,200				216	
			House-rent Allowance of Inspector (15)	180						...			
	1	1	Sub-Inspector (60)	720				180				4,452	
			House-rent Allowance (12)	144				720		...			
	4	4	Head Constables (25), (15), 2 (12)	768				144		...		80	
	40	40	Constables 10 (10), 10 (9), and 20 (8)	4,200				768		324		24	
										...			
			Charge Allowance, 1st-class Station House Officer	120				4,200					
										6,887			
Local Allowance—			Allce. for a Divisional Writer (3)	36				120				1,728	
Establishment—	23	23	Crew of Government Boats	2,610				36		120		120	
					7,368				7,368	36	7,367		
Allowances—			Conveyance Allowance to Inspector (15)	180				2,610		2,613			
					2,610				2,610		2,613		
Supplies and Services—			Clothing and Uniform	563				180		180			
			Arms and Accoutrements					563			180		
					563				180	521			
Contingencies—			Office Expenses and Miscellaneous	55				55			521		
					55				563	...			
					10,776				55		...		
			Deduct—Probable Savings		*154*				10,776 *500*				
			TOTAL MARINE POLICE		10,622		10,400		10,276		10,681	6,620	
			LOCAL ALLOWANCE TO INTELLIGENCE DEPARTMENT.										
Local Allowances—	2	2	Chief Inspectors (35)	840				840					
	2	2	Sub-Inspectors (15)	360				360					
	4	4	Head Constables (10)	480				480					
	4	4	Constables (5)	240				240					
			TOTAL LOCAL ALLOWANCE TO INTELLIGENCE DEPARTMENT		1,920		1,500		1,920		1,453	898	
			SPECIAL POLICE (CHARGED FOR TO PARTIES CONCERNED).										
Establishment—	6	6	Head Constables 3 (25), 3 (20)	1,620				1,620					
	3	3	Do. 2 (15), (12)	504				504					
	52	52	Constables 13 (10), 13 (9), 26 (8)	5,460				5,460					
	1	1	Servant ($\frac{1}{4}$)	9				9					
			Local Allowance for Reserve Inspector	180				180					
			TOTAL SPECIAL POLICE, ETC.		7,773		7,800		7,773				

Detailed Account No. 20B.—POLICE.—Superintendence.

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	
			INSPECTOR-GENERAL AND HIS ESTABLISHMENTS.									
Salaries—	1	1	Inspector-General (2,500)[4]	28,800		28,800		28,800		28,800		19,200
	1	1	Asst. Insptr.-Genl. (700) (transfd. from "Dist. Executive Force—District Police.") —p. 108	8,400		8,200		8,400		8,303		6,205
			Local Allowance (200)	2,400		2,400		2,400		2,400		1,600
	2	2	Exchange Compensation Allowance	4,475		4,700		5,420		6,279		3,257
					44,075		44,100		45,020		45,782	30,262
			Carried over		44,075		44,100		45,020		45,782	

DETAILED ACCOUNT No. 20B.—POLICE.—Superintendence—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	INSPECTOR-GENERAL AND HIS ESTABLISHMENTS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			Brought forward ...		44,075		44,100		45,020		45,782	30,262	
Establishment—	1	1	Manager (250)	3,000				3,000					
	1	1	Storekeeper (150—10—200)	2,040				1,920					
	1	1	Clerk (120—6—150)	1,800				1,800					
	1	1	Do. (90—6—120)	1,440				1,440					
	40	40	Clerks 2 (80), 2 (75), (65), 3 (60), (50), 6 (45), 3 (40), 2 (35), 10 (30), 4 (25), 2 (20), 3 (18), (15)	18,888				18,888					
	14	14	Servants (14), (12), (15), (10), 4 (8), 4 (7), (5), (4)	1,440		32,000		1,440					
			Office Guards and Messengers—										
	2	2	Head Constables (12)	288				288					
	16	16	Constables 5 (10), 5 (9), 6 (8)	1,716				1,716					
				30,612				30,492					
			Deduct—Probable Savings	*112*				*668*					
Allowances—			Travelling Allowance of Officers	5,000	30,500		32,000		29,824	3,271	33,374	21,269	(*a*) Includes the actuals on account of Deputy Inspectors-General also.
			Travelling Allowance of Establishment			5,000				1,488		6,709	
					5,000							(*a*) 536	
Supplies and Services—			Clothing and Uniform	200			5,000	200	4,000	188	4,759	...	
			Petty Works of Construction	200				300		...			
			Packing and Carriage of Clothing, Arms, Ammunition and Accoutrements	6,500		6,500		6,176		6,532		(*a*) 6,848	
			Translation Charges	...				150		...			
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	500	6,900		6,500	130	6,826		6,720		
			Purchase of Country Articles each costing not less than Rs. 50										
			Purchase of Books	100				250				2,244	
			Purchase of Periodicals	100				15				894	
			Subscription to Newspapers									564	
			Repairs to Furniture	100				...				...	
			Carriage of Stationery and Records	500				150		3,663		...	
			Cloth for Records	5				400				...	
			Rattan Mats and Blinds	50				...				...	
			Advertisements	100				...				...	
			Hot and Cold Weather Charges	170				75				...	
			Postage Charges	2,500				180					
			Telegraph Charges	1,000				2,000					
			Telephone Charges	270				700		3,325			
			Rents, Rates and Taxes	300				270		1,921			
			Binding Charges	100				300		263			
			Lighting Charges	30				150		889			
			Petty Carriage and Cooly Charges	30				...		...			
			Office Expenses	160				...		...			
				6,015				...		...			
			Add—For rounding	510				4,620					
					6,525		6,000	410	5,030		10,061	69,326	
			TOTAL INSPECTOR-GENERAL		93,000		93,600		90,700		1,00,696		
			DEPUTY INSPECTORS-GENERAL.										
Salaries—	3	3	Deputy Inspectors-General (1,400), (1,300), (1,200)	46,800		46,800		46,800		49,617		31,200	
	3	3	Exchange Compensation Allowance	6,158		6,200		7,233		8,950		4,236	
Establishments—	3	3	Inspectors (100), 2 (70)	2,880	52,958	2,800	53,000	2,880	54,033		58,567		
Allowances—			Travelling Allowance	8,000	2,880	8,000	2,800	6,260	2,880	8,126			
Supplies and Services—			Elephant Charges	1,300	8,000	1,300	8,000	1,200	6,260	1,330	8,126	602	
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	...	1,300		1,300	20	1,200		1,330		
			Purchase of Books	5				5					
			Repairs to Furniture	50				50					
			Carriage of Stationery and Records	500				500					
			Hot and Cold Weather Charges	20				20					
			Postage Charges	600				580					
			Telegraph Charges	150				100					
			Rents, Rates and Taxes	600				550					
			Binding Charges	10				35					
			Packing Charges	30				...					
			Lighting Charges	20				...					
			Office Expenses	50								(*b*)	(*b*) Travelling allowance and contingencies are included under Inspector-General.
					2,035		1,600		1,860				
			Deduct—For rounding		67,173				66,233				
					173				*33*				
			TOTAL DEPUTY INSPECTORS-GENERAL		67,000		66,700		66,200		68,023	36,038	
			TOTAL		1,60,000		1,60,300		1,56,900		1,68,719	1,05,364	

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force.

Vide APPENDIX, PAGE .

SUMMARY.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
DISTRICT POLICE—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALARIES	3,46,800		3.23.400		3.59.600		3,53,171		2,19,290	
POLICE FORCE	24,31,004		27.60.000		24,52,502		27,18.760		18,37,339	
HOSPITAL CHARGES	21,000		30,900		25.000		33,692		17,022	
HACKNEY CARRIAGE ESTABLISHMENT	1,176		1,900		1.660		852		633	
ALLOWANCES	2,80,000		3 03.000		2.68.872		2,83,110		2,01.924	
SUPPLIES AND SERVICES	3,20,000		3.40,400		3,46,238		3.37.995		2,27,398	
CONTINGENCIES	92,520		1,12,000		79.728		1,01.077		79,006	
TOTAL DISTRICT POLICE		34.92,500		38,71,600		35,36,600		38,28,657	25,82,612	
OTHER POLICE—										
SUBSIDIARY JAIL GUARDS	30,500		...		30,000		...			
TREASURY GUARDS	1,73,500		...		1,73,000		...			
PROCESS SERVERS	51,000		...		51.000		...			
ELEPHANT ESTABLISHMENT	3.000		...		3,000		...			
SPECIAL POLICE CHARGED FOR TO PARTIES CONCERNED	12,000		11,300		12,000		28,587		21,181	
VELLORE TRAINING SCHOOL	2,500		...		...		...			
TOTAL OTHER POLICE		2,72,500		11,300		2,69,000		28,587	21,181	
TOTAL		37,65,000		38,82,900		38,05,600		38,57,244	26,03,793	

Numbers 1896-97.	Numbers 1897-98.	DETAILS.								
		DISTRICT POLICE.								
		SALARIES.								
		* District Superintendents—								
Salaries— 2	2	1st Grade (1,000)	24,000			24,000				
3	3	2nd „ (900)	32,400			32.400				
5	5	3rd „ (800)	48,000			48,000				
8	8	4th „ (700)	67,200	1,94,000		67,200		1,98,919	1,30,826	
7	7	5th „ (600)	50,400			50,400				
		Local Allowance to one 5th-Grade Supdt. in charge of Jeypore (100).	1,200			1.200				
21	21	Exchange Compensation Allowance	24,316	21,000		29,116		33,616	15,653	
			2,47,516		2,15,000		2,52,316			2,33,535
		Deduct—Pay of Superintendent of Police, Bangalore, debitable to the Revenues of the Mysore Assigned Tract	8,400			8,400				
		Deduct—Pay of a Superintendent of Police sanctioned as Special Police Officer (p. 112)	10,800			7,200				
		Deduct—Pay of Deputy Commissioner of Police, Madras, shown under Presidency Police (p. 104)	9,600			9,600				
		Deduct—Pay of Assistant Inspector-General of Police shown under Superintendence (p. 106)	8,400			8,400				
			37,200				33,600			
			2,10,316				2,18,716			
		Assistant District Superintendents—								
6	6	1st Grade (500)	36,000			36,000				
		Local Allowance to one 1st-Grade Assistant Superintendent, Jeypore (100)	1,200			1,200				
5	5	2nd Grade (450)	27,000			27,000				
		Local Allowance to one 2nd-Grade Assistant Superintendent, Ganjám (100)	1,200	97,000		1.200		1,01,947	64,928	
5	5	3rd Grade (400)	24,000			24.000				
5	5	4th Grade (350)	21,000			21,000				
12	12	Assistant Superintendents, 300 (Probationers)	43,200			43.200				
33	31	Exchange Compensation Allowance	18,947	11,400		23,368		17,689	7,883	
			1,72,547		1,08,400		1,76,968			1,19,636
			3,82,863				3,95.684			
		Deduct—Probable Savings	36,063				36,084			
		TOTAL SALARIES	3,46,800	3,23.400		3,59,600		3,53,171	2,19,290	The Budget has been reduced in the Revised with reference to the actuals of the past and current years.

* Military Officers draw personal allowance at Rs. 200 and 100 each. The allowances are military charges.

Detailed Account No. 20C.—POLICE.—District Executive Force—*contd.*

Vide Appendix, page .

Numbers. 1896-97.	Numbers. 1897-98.	District Police—*continued.* Police Force.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
		Rural. Reserve.										
Police Force—		Inspectors— Rs. Rs.										
1	1	Chief (300) . 3,600 ...	3,600				3,600					
42	42	1st Class (200) . 98,400 2,400	1,00,800				1,00,800					
61	61	2nd „ (150) . 1,09,800 ...	1,09,800				1,09,800					
142	142	3rd „ (100) . 1,46,400 24,000	1,70,400				1,70,400					
162	162	4th „ (70) 1,32,720 3,360	1,36,080				1,36,080					
		Local Allowances of Inspectors 3 (50), (30), 2 (25). 2,760 ...	2,760				2,760					
		House-rent and Residential Allowances of Inspectors— (50), 7 (40), 7 (30), 9 (15), 2 (25) . . 8,160 540	8,700				8,880					
				5,32,140				5,32,320				
		European Head Constables—										
43	42	3 (50), 8 (40), 13 (35), 18 (30) . 13,980 3,600	17,580				18,000					
		House-rent Allowance (10) . 120 ...	120				120		...			
		Local Allowance (20), 2 (10), 4 (5). 480 240	720				720		720		461	
				18,420				18,840	...			
		Head Constables—										
313	313	Do. (25) 85,800 8,100	93,900				93,900					
601	601	Do. (20) 1,33,920 10,320	1,44,240				1,44,240					
672	674	Do. (16) 1,20,384 9,024	1,29,408				1,29,024					
705	706	Do. (14) 1,08,864 9,744	1,18,608				1,18,440					
				4,86,156				4,85,604				
		Constables—										
5,230	5,082	Do. (8) 4,19,424 68,448	4,87,872				5,02,080		...		17,78,616	
10,342	10,238	Do. (7) 7,55,328 1,04,664	8,59,992				8,68,728		26,36,227			
1	1	Bugler (10) 120	120				120		...			
47	34	Servants (7), 3 (6), (5½), 14 (5), 9 (4), (3½), 3 (3½), 2 (3) . .	1,881				2,355					
				13,49,865				13,73,283				
		Local Allowances of Head Constables—										
		31 (10), 3 (8), 16 (7), 27 (5), 16 (4), 21 (3), 121 (2), 20 (1), and Constables 141 (6), 112 (5), 42 (4), 233 (3), 209 (2), 65 (1½), 970 (1), 118 (½), 2 (3) Rural. Reserve.										
		for 4 months. 56,562 912	57,474				54,954		65,520		44,537	
		Charge Allowance. 87,516 ...	87,516				87,336		...		...	
		Temporary do.	...				192		...		...	
		Good-conduct Allowance ...	18,384				18,700		16,293		13,725	
				1,63,374				1,61,182				
		Temporary Establishment.										
4	2	Head Constables (25), (20)	540				972					
5	7	Do. Lower Grade, 2 (16), 4 (14), (14) for 3 months. ...	1,098				714					
70	75	Constables 28 (8), 41 (7) for 12 months; 2 (8) for 3 months; and 4 (7) for 3 months	6,264				5,832					
		Local Allowance of Head Constables (4), 4 (3)	...				192					
		Charge Allowance	96				96					
15	15	Supernumerary Inspectors at (29) .	5,220				5,220					
		84 Supernumerary Charge Allowance 42 (7), 42 (4) . . .	5,544				5,544					
				18,762				18,570				
				25,68,717				25,89,799				
		Deduct—Pay of 1 Inspector debitable to Coorg . .		*1,980*				*1,980*				
		Deduct—Probable Savings .		*1,35,733*				*1,35,317*				
		Total Police Force .		24,31,004		27,60,000		24,52,502		27,18,760	18,37,339	The Revised estimate and the actuals include charges on account of *Other Police*. The Budget, moreover, took credit for large savings whereas the District Force was being strengthened from time to time.

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—*contd.*

Vide APPENDIX, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	DISTRICT POLICE—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
			HOSPITAL CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—		1	Military Assistant Surgeon (150)	1,800				...					
	3	1	Apothecaries (75)	900				2,700					
			Staff Allowance (30)	360				...					
			Charge Allowance 2 (50)	1,200		7,200		1,500		7,169		4,601	
			Special Allowance 2 (50)	1,200				900					
			Contribution towards the pay of Apothecaries for treating the Police sick	1,351				1,988					
	11	6	First-class Hospital Assistants (55)	3,960				7,260		...		4,613	
			Local Allowance (15), (10)	...				300		6,783			
			Hill Allowance 2 (10)	240				...					
			Charge Allowance (10)	120				240				40	
			Warm Clothing Allowance (5)	60				60					
			House-rent Allowance 5 (5)	300				540		58			
	1	2	Second-class Hospital Assistants (35)	840				420					
			Special Allowance (15), Charge Allowance 2 (10)	420		6,800		300					
			Language Allowance (2)	24				24					
	4	8	Third-class Hospital Assistants (25)	2,400				1,200					
			Special Allowance (15)	180				...					
			House-rent Allowance 4 (5)	240				120		47		68	
			Allowance to 6 Hospital Assistants at Rs. 10 for doing Police work	720				720					
			Contribution towards the Pay of Hospital Assistants for treating the Police sick	135				180		...			
					16,450		14,000		18,452		14,057		
Establishment—	95	79	Servants 2 (15), (12), 2 (10), 2 (8), 6 (7), (6½), 13 (6), (5½), 40 (5), 4 (4), (3½), 4 (3), 2 (1½)	5,334		5,900		6,120		5,938		3,943	
					5,334		5,900		6,120		5,938		
Allowances—			Travelling Allowances	390		...		...		431		354	
Supplies and Services—			Cost of Bedding and Furniture, etc.	2,104		400		2,136		13,266		3,403	
			Hospital Perishable Expenses	4,222		10,600		4,692					
					6,716		11,000		6,828		13,697		
					28,500				31,400				
			Deduct—Probable Savings		*6,500*				*6,400*				
			Saving by abolition of hospitals		*1,000*				...				
			TOTAL, HOSPITAL CHARGES		21,000		30,900		25,000		33,692	17,022	
			HACKNEY CARRIAGE ESTABLISHMENT.										
			TRICHINOPOLY.										
Hackney Carriage Establishment—	2	2	Head Constables (25), (16)	492		672		492		672			
	2	2	Constables (8), (7)	180		...		180				448	
			Local Allowance of Inspector for Supervision	180		258		180		180		185	
				852			930	852			852		
			VELLORE.										
	2	1	Head Constable (14)	168				408					
	2	1	Constable (8)	96		970		180					
			Local Allowance to Inspector	60				120					
			Contingencies	...		...		100					
				324			970	808				633	
			TOTAL, HACKNEY CARRIAGE ESTABLISHMENT		1,176		1,900		1,660		852		
			ALLOWANCES.										
Allowances—			Travelling Allowance of Officers	2,10,000		2,30,000		2,00,000		53,461		38,994	
			Do. do. of Establishment							1,58,563		1,14,220	
			Do. do. of Medical Establishment.										
			Conveyance Allowance (Rural)—										
			381 Inspectors at 15 and 2 at 25	69,180		73,000		69,180		71,086		48,710	
			Horse Allowance of Inspectors (Reserve) 25 at 15	4,500				4,500					
				2,83,680				2,73,680					
			Deduct—Probable Savings	*3,680*				*4,808*					
			TOTAL ALLOWANCES		2,80,000		3,03,000		2,68,872		2,83,110	2,01,924	

Detailed Account No. 20C.—POLICE.—District Executive Force—*contd.*

Vide Appendix D, page .

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	District Police—*contd.*										
	Supplies and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supplies and Services—	Way Charges of Escort	2,000		400		2,000		2,037		220	
	Clothing and Uniform—										
	Jail Supplies	1,12,000				96,500				1,28,847	These are fluctuating charges.
	Cost of Europe Stores	31,000		1,85,000		63,800		1,80,791			
	Local Purchases	20,000				12,700				29,476	
	Charges for making up	15,000				15,238					
	Arms including swords	...				8,000				3,364	
	Ammunition	15,000		20,000		15,000		36,656		2,749	
	Accoutrements	9,000				9,000					
	Rewards	3,000		4,000		2,000		5,591		62,742	
	Elephant Charges	8,000		4,000		8,000		3,888			
	Purchase, Repair and Carriage of Tents	5,000		17,000		17,000		...			
	Petty Works of Construction	1,00,000		1,10,000		1,00,000		1,09,032		2,27,398	
	Total Supplies and Services		3,20,000		3,40,400		3,49,238		3,37,995		
	Contingencies.										
Contingencies—	Purchase of country articles each costing not less than Rs. 50	20				...				210	
	Purchase of Books	...				20					
	Purchase of, and Repairs to, Furniture	5,500				5,500					
	Photograph Charges	300				300					
	Carriage of Stationery and Records	10,000				9,260					
	Repair of Arms	1,500				500					
	Record-racks, Boards, etc.	100				...					
	Rattan Mats and Blinds	100				...					
	Table Cloth	20				20					
	Boat-hire Charges	500				500				577	
	Tolls	20				20					
	Carriage of Tents by road	1,000				...					
	Hot and Cold Weather Charges	700				700		648		17,929	
	Sweepers' Allowances	8,000				1,500				1,433	
	Scavenging Expenses									9,239	
	Postage Charges	25,000				22,500		25,601			
	Telegraph Charges	1,000				1,000		1,720			
	Rents, Rates and Taxes	14,000				13,500		16,815			
	Binding Charges	700				500					
	Packing Charges	100				...				49,618	
	Lighting Charges	18,000				18,000					
	Office Expenses	1,460				1,408					
	Miscellaneous	4,500				4,500		56,293		79,006	
	Total Contingencies		92,520		1,12,000		79,728		1,01,077		
	Numbers. 1896-97. / 1897-98.										
	Other Police.										
Subsidiary Jail Guards—	1 / 1 Head Constable (20)	240				240				...	
	8 / 7 Head Constables (14)	1,176				1,368					
	325 / 330 Constables 113 (8), 217 (7)	29,076				28,644					
	Local Allowance to Head Constable and Constables (2), 13 (1)	180				144					
	Good Conduct Allowance	396				390					
		31,068				30,786					
	Deduct—Probable Savings	*568*				*786*					
			30,500				30,000		...		
Treasury Guards—	18 / 18 Head Constables (20)	4,320				4,320					
	243 / 251 Do. 68 (16), 183 (14)	43,800				43,272					
	1,422 / 1,421 Constables 485 (8), 936 (7)	1,25,184				1,25,208					
	Local Allowance (10), 7 (2), 6 (6), 3 (2), 25 (1)	1,092				1,044					
	Good Conduct Allowance	1,705				1,706					
		1,76,101				1,75,550					
	Deduct—Probable Savings	*2,601*				*2,550*					
			1,73,500				1,73,000		...		
	Carried over		2,04,000				2,03,000		...	...	

Detailed Account No. 20C.—POLICE.—District Executive Force—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	OTHER POLICE—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
			Brought forward		2,04,000				2,03,000				
Process Servers—	494	494	Constables 164 (8), 330 (7)	43,464				43,464					
			Local Allowance 3 (6), 3 (2), 6 (1)	360				360					
			Clothing	4,640				4,640					
			Travelling Allowance	1,943				1,943					
			Good Conduct Allowance	593				593					
					51,000				51,000		...	21,181	The actuals include charges for Platform Police which in the estimates are shown under Railway Police.
Elephant Establishment—	15	15	Head Constables (14)	2,520				2,520					
	15	15	Constables 6 (8), 9 (7)	1,332				1,332					
			Good Conduct Allowance	18				18					
				3,870				3,870			...		
			Deduct—Probable Savings	*870*				*870*					
					3,000				3,000		...	21,181	
Special Police charged for to parties concerned—	1	1	Head Constable (20)	240				240					
	11	11	Head Constables 4 (16), 7 (14)	1,944				1,944					
	111	111	Constables 37 (8), 74 (7)	9,768				9,768					
			Local Allowance (4), 9 (3)	372				372					
				12,324				12,324					
			Deduct—Probable Savings	*324*				*324*					
					12,000		11,300		12,000		28,587	4,396	
Vellore Training School—			Vellore Training School	2,500	2,500				...				
			TOTAL OTHER POLICE		2,72,500		11,300		2,69,000		28,587	21,181	

Detailed Account No. 20D.—POLICE.—Village Police.

Establishment—	174	177	Village Watchers 136 (3), 38 (4) 3 (5)	6,900				6,720				6,900	
			Deduct—Probable Savings	*200*				*220*				938	
			TOTAL		6,700		6,600		6,500		6,544	7,838	

Detailed Account No. 20E.—POLICE—Special Police.

Salaries—	1	1	Superintendent (900) transferred from "District Executive Force—District Police" (p. 108)	10,800		10,500		7,200		9,546		880	
			Exchange Compensation Allowance	1,421		1,300		1,113		1,291			
					12,221		11,800		8,313		10,837		
Establishment—	1	1	Clerk (100)	1,200		1,200		1,200				948	
	1	1	Peon (10)	120		120		120					
					1,320		1,320		1,320				
Contingencies—			Service Postage	288				288					
			Service Telegrams	36				36					
			Subscription to Newspaper	40				40					
			Hot and Cold Weather Charges	48				48					
			Petty Carriage and Cooly Charges	63				63					
					475		1,280		475				
					14,016				10,108			9,666	
			Deduct—For rounding		*16*				*8*				
			TOTAL		14,000		14,400		10,100		10,837		

Detailed Account No. 20F.—POLICE.—Railway Police.

Summary.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	
MADRAS RAILWAY	25,573		20,500		6,822				
SOUTH INDIAN RAILWAY	12,018		10,000		3,437				
SOTHERN MAHARATTA RAILWAY	4,587		4,500		3,421				
HIS HIGHNESS THE NIZAM'S GUARANTEED STATE RAILWAY, BEWADA EXTENSION	129		100		438				
EAST COAST RAILMAY	18,278		18,000		16,882				
TEMPORARY RAILWAY GUARDS	3,415		1,400		1,500				
		64,000		54,500		32,500			9,666
RAILWAY POLICE SCHEME		30,000				16,500			
TOTAL		94,000		54,500		49,000		8,490	8,417

Detailed Account No. 20F.—POLICE.—Railway Police.

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			MADRAS RAILWAY.										
			Office Establishment.										
Establishment—	...	2	Clerks (25), (14)	468				...					
			Detective and Travelling Staff.										
Police Force—	1	1	Inspector (200)	2,400				2,400					
			Conveyance Allowance	18				180					
	2	2	Head Constables (25), (20)	540				540					
	3	3	Do. (16), 2 (14)	528				528					
	17	17	Constables 9 (8), 8 (7)	1,536				1,536					
			Local Allowance 2 (10), 3 (7), 17 (3)	1,104				1,104					
			Platform Police.										
		5	Head Constables (16), 3 (14), (12)	840				...					
		142	Constables 3 (10), 65 (8), 72 (7), 2 (9)	12,864				...					
				20,430				6,288					
Supplies and Services—			Clothing	1,690				220					
Contingencies—			Lamp-oil, Postage, Telegram, Petty Carriage Charges	1,023				314					
Allowances—			Travelling Allowance	2,400				...					
			TOTAL MADRAS RAILWAY		25,573		20,500		6,822				
			SOUTH INDIAN RAILWAY.										
			Office Establishment.										
Establishment—	...	2	Clerks (25), (14)	468				...					
			Detective and Travelling Staff.										
Police Force—	1	1	Inspector (200)	2,400				2,400					
			Conveyance Allowance	180				180					
	2	2	Head Constables (25), (20)	540				540					
	5	5	Do. 2 (16), 3 (14)	888				888					
	28	28	Constables 14 (8), 14 (7)	2,520				2,520					
			Local Allowance 2 (10), 5 (7), 28 (3)	1,668				1,668					
			Platform Police.										
		1	Head Constable (20)	240				...					
		1	Do. (12)	144				...					
		174	Constables 2 (10), 101 (8), 70 (7), (9)	15,924				...					
				24,972				8,196					
Supplies and Services—			Clothing	2,110				350					
Contingencies—			Lamp-oil, Postage, Telegram, Petty Carriage Charges	1,249				409					
Allowances—			Travelling Allowance	3,600				...					
				31,931	31,931			8,955					
			Supervision at 10 per cent. on pay and local allowance	2,497									
			Pensionary contribution at 7½ per cent. on pay only	1,734									
				36,162									
			Deduct—Seven-tenths chargeable to Railway Company	*25,313*				*6,268*					
					6,618				2,687				
			Watch and Ward Establishment.										
			Watchmen 18,000	...				...					
			Three-tenths Government Share	...	5,400			...					
					12,018		10,000		2,687				
			Villupuram-Guntakal Railway, Nellore Branch.										
Police Force—	7		Constables (8)	...				672					
Supplies and Services—			Clothing	...				70					
Contingencies—			Lamp-oil	...				34					
								776					
			Deduct—Probable Savings	...				*26*					
					...				750				
			TOTAL, SOUTH INDIAN RAILWAY		12,018		10,000		3,437				

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			SOUTHERN MAHRATTA RAILWAY.										
			OFFICE ESTABLISHMENT.										
Establishment—	...	2	Clerks (25), (14)	468				...					
			DETECTIVE AND TRAVELLING STAFF.										
Police Force—	1	1	Inspector (150)	1,800				1,800					
			Conveyance Allowance . .	180				180					
				2,448				1,980					
			Deduct—Debitable to East Coast Railway in mileage proportion (p. 115) .	*1,159*				*893*					
				1,289				1,087					
	1	1	Head Constable (20) . . .	240				240					
	3	3	Head Constables (16), 2 (14) .	528				528					
	10	10	Constables 5 (8), 5 (7) . .	900				900					
			Local Allowances (10), 3 (7), 10 (3)	732				...					
				3,689				2,755					
Supplies and Services—			Clothing	140				140					
Contingencies—			Postage	} 184				135					
			Telegrams										
			Lamp-oil										
Allowances—			Travelling Allowances . . .	1,000				...					
				5,013				3,030					
			Deduct—Debitable to Bezwada extension in mileage proportion (p. 115) .	*218*				*126*					
				4,795	4,795			2,904					
			Supervision at 10 per cent. on pay and allowance. 368										
			Deduct—For Bezwada extension (p. 115) . *16*										
				352									
			Pensionary Contribution at 7½ per cent. on pay only 215										
			Deduct—For Bezwada extension (p. 115) . *9*										
				206									
				5,353									
			Deduct—Seven-tenths chargeable to Railway Company.	*3,747*		1,048		*2,033*		871			
			PLATFORM POLICE.										
Police Force—	2	2	European Head Constables (50) .	1,200									
	4	4	Head Constables (14) . . .	672				1,200					
	87	116	Constables 57 (8), 59 (7) . .	10,428				672					
			Clothing	1,220				7,836					
Supplies and Services—								930					
Contingencies—			Postage	} 615									
			Telegram					485					
			Lamp-oil										
			Petty Carriage Charges . .										
				14,135	14,135			11,123					
			Deduct—Probable Savings . .	...				*573*					
			Supervision at 10 per cent. on pay and allowance . 1,230										
			Pensionary contribution at 7½ per cent. on pay only . 923										
				16,288									
			Deduct—Seven-tenths chargeable to Railway Company .	*11,402*		2,733		*8,000*		2,550			
			WATCH AND WARD ESTABLISHMENT.			3,781				3,421			
		32	Chowkidars 6 (7½), 23 (7), 3 (6) 2,688										
			Three-tenths Government Share .	...		806							
			TOTAL SOUTHERN MAHRATTA RAILWAY			4,587		4,500		3,421			

DETAILED ACCOUNT No. 20F.—POLICE.—**Railway Police**—*contd.*

	Number. 1896-97.	Number. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			BEZWADA EXTENSION.										
			DETECTIVE AND TRAVELLING STAFF.										
			Proportion of Inspector, Head Constables and Constables cost transferred from Southern Mahratta Railway (p. 114)	218				126					
			Supervision, transferred from Southern Mahratta Railway (p. 114)	218	218			126					
			Pensionary Contribution transferred from Southern Mahratta Railway (p. 114)	16									
				9									
				243									
			Deduct seven-tenths chargeable to Railway Company	*170*				*88*					
					48				38				
			PLATFORM POLICE.										
Police Force—	4	4	Constables 2 (8), 2 (7)	360				360					
			Clothing	40				40					
Supplies and Services— *Contingencies—*			Lamp-oil	18				18					
			Postage										
			Telegram										
				418	418			418					
			Supervision at 10 per cent. on pay and allowance	36									
			Pensionary contribution at 7½ per cent. on pay only	27									
				481									
			Deduct seven-tenths chargeable to Railway Company	*337*				*18*					
			Deduct Probable savings	...	81				400				
			TOTAL BEZWADA EXTENSION RAILWAY.		129		100		438				
			EAST COAST RAILWAY.										
			DETECTIVE AND TRAVELLING STAFF.										
			Proportion of Inspector's cost transferred from Southern Mahratta Railway (p. 114)	1,159				893					
Police Force—	2	2	Head Constables (16), (14)	360				360					
	5	5	Constables 2 (8), 3 (7)	444				444					
			Local allowance 2 (7), 5 (3)	348				348					
			PLATFORM POLICE.										
	5	5	Head Constables (20)	1,200				1,200					
	9	9	Head Constables 2 (16), 7 (14),	1,560				1,560					
	115	119	Constables 47 (8), 72 (7)	10,560				10,212					
				15,631				15,017					
			Clothing	1,400				1,360					
Supplies and Services— *Contingencies—*			Lamp-oil	782				750					
			Postage										
			Telegram										
			Petty carriage charges	700				...					
Allowances—			Travelling allowance										
				18,513				17,127					
			Deduct—Probable savings	235				*245*					
					18,278				16,882				
			TOTAL EAST COAST RAILWAY		18,278		18,000		16,882				

Detailed Account No. 20F.—POLICE—Railway Police—*contd.*

	Numbers 1896-97.	Numbers 1897-98.	TEMPORARY RAILWAY GUARDS.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Police Force—	2	5	Head Constables (14)	840									
	11	24	Constables 10 (8), 14 (7)	2,136				336					
Contingencies—			Clothing	290				984					
			Lamp-oil					130					
			Postage	149									
			Telegram										
			Petty Carriage Charges					66					
				3,415				1,516					
			Deduct—Probable Savings	...				*16*					
					3,415				1,500				
			TOTAL TEMPORARY RAILWAY GUARDS		3,415		1,400		1,500				

Detailed Account No. 20G.—POLICE.—Cattle Pounds.

	Numbers 1896-97.	Numbers 1897-98.	CATTLE POUNDS.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Establishments—	40	40	Clerks in Collectors' Offices inclusive of the Local Audit Clerks—Part Salary transferred from 3. Land Revenue (page 35)	845				1,100				91,817	
	145	146	Clerks in Taluk Offices	5,666				4,600					
	20	21	Clerks in Deputy Tahsildars' Offices—Part Salary transferred from 3. Land Revenue (page 35)	30,000				1,37,000					
	9,224	9,259	Pound-keepers *	12,489									
	273	1,976	Watchmen *										
	1,673		Sweepers *										
					1,49,000		1,38,000		1,42,700		1,44,060		
Allowances—			Travelling Allowance of Special Fund Clerks and one-fourth share of the Travelling Allowance of Local Audit Clerks transferred from Land Revenue (page 35)	220								10,702	The provision made in the Revised for construction and repair is much below what the Board estimates, but is liberal when compared with past actuals.
					220	...	...	...	...	...	...	22,989	
Supplies and Services—			Construction and Repair of Pounds	98,000		78,000		96,000		76,899		2,762	
			Feeding Charges	35,000		34,000		36,000		36,337		486	
			Contribution to Provincial Services proper on account of Pay, &c., of Local Audit Clerks	...		4,000		...		4,004			
			Refunds	500		600		400		238			
			Reserve	...		...		4,900		...			
					1,33,500		1,16,600		1,37,300		1,17,478		
Contingencies—			Part cost of Contingencies transferred from Land Revenue (page 35)—										
			Rents, Rates and Taxes	450									
			Service Telegrams	19									
			Hot and Cold Weather Charges	15									
			Purchase of Books	8									
			Purchase and Repair of Furniture	414									
			Binding Charges	106									
			Record-room Charges	12									
			Carriage of Stationery, etc.	165									
			Purchase of Country articles Costing less than Rs. 50	65				1,000		2,779		780	
			Purchase of other Articles costing less than Rs. 5	44									
			Lighting Charges	1									
			Rewards for impounding Cattle	300									
			Tom tom Charges	1									
					1,600		1,400		1,000		2,779		
			Deduct—For rounding		2,84,320 *320*								
			TOTAL		2,84,000		2,56,000		2,81,000		2,64,317	1,29,536	

* Paid at a percentage of the collections.

Detailed Account No. 20H.—POLICE.—Steam-boiler Inspection Establishment.

	Numbers. 1896-97.	Numbers. 1897-98.	Provincial.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.	
			Steam-boiler Inspection under Madras Act III of 1893.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Inspector (500)	6,000				5,500			
	1	1	Exchange Compensation Allowance.	790				850			
					6,790				6,350		
Establishment—	1	1	Clerk (15)	180				165			
	1	1	Peon (8)	96				88			
					276				253		
Allowances—			Travelling Allowance	800				800			
					800				800		
Supplies and Services—			Purchase of Apparatus	500				500			
					500				500		
Contingencies—			Purchase of European Articles each costing less than Rs. 5								
			Purchase of European Articles each costing not less than Rs. 5								
			Purchase of Country Articles each costing less than Rs. 50	300							
			Purchase of Country Articles each costing not less than Rs. 50								
			Purchase of Books								
			Advertisements	100							
			Postage Charges	40							
			Telegraph Charges	50							
			Unforeseen charges	10							
				(a) 324							
					824				589		
					9,190				8,492		
			Deduct—For rounding		*190*				*8*		
			TOTAL		9,000		(b) 500		8,500		507

(a) As it is impossible to forecast exactly the probable expenditure on steam boiler Inspection in 1897-98, this entry is retained (*vide* Madras Government Financial 864, dated 12th December 1896.)

(b) The Revised is based on the anticipation that no appointment will be made before 1st March 1897; the provision of Rs. 500 represents the undisbursed pay of the late Mr. Turner, Boiler Inspector from 1st May to 4th July 1895.

21.—MARINE.

Provincial.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
		Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat	21A	10,700	13,400	10,200	7,223
Marine Establishments	21B	8,100	5,600	8,200	7,747
Miscellaneous	21C	...	1,00,000	21,500	...
		18,800	1,19,000	39,900	...
Add—For rounding		200	...	100	...
TOTAL		19,000	1,19,000	40,000	14,970

Detailed Account No. 21A.—MARINE.—Salaries and Allowances of Officers and Men afloat.

	Numbers. 1896-97.	Numbers. 1897-98.	Maintenance of Fishery Vessels. Steamer "Margarita."	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Engineer (100)	1,200				1,200			
	1	1	Assistant Engineer (60)	720				720			
	1	1	Tindal (30)	360				360			
	6	6	Firemen 3 (14), 3 (12)	936				936			
	2	2	Seacunnies (14)	336				336			
	6	6	Lascars (12)	864				864			
	1	1	Cook and Steward (12)	144				144			
	1	1	Bandary (6)	72				72			
					4,632				4,632		
			Carried over		4,632				4,632		

Accounts, 8 months, 1896-97.	Explanatory Remarks.
Rs.	
9,727	
2,961	
...	
...	
...	
12,688	

Detailed Account No. 21A.—MARINE.—Salaries and Allowances of Officers and Men afloat—*contd.*

	Numbers 1896-97.	Numbers 1897-98.	Maintenance of Fishery Vessels—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			Steamer "Margarita"—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		4,632				4,632				
Supplies and Services—			Cost of Coal	700				1,000					
			Engineer's Expendible and Dead-stock	1,630				1,000					
			Deck Stores	900				900					
			Saloon Stores	100				225					
			Landing Charges, Steamer Freight and Cooly-hire	150				125					
			Provision for the Crew	1,512				1,300					
			Batta	50				100					
			Repairs to Flags	100				60					
			Oil, Tallow for Engines and Lamps.	100				100					
			Carpenter, Labourers, etc.	30				120					
			Water for Boiler and Drinking purposes	150				140					
					5,422				5,070				
Contingencies—			Postage Charges	88				30					
			Telegraph Charges										
			Purchase of Country Articles each costing less than Rs. 50	70				...					
					158		.		30				
			Total "Margarita"		10,212		12,900		9,732		6,765	9,413	
			Schooner "Irene."										
Establishment—	1	1	Lascar (10)	120				120					
	1	1	Seacunny (14)	168				168					
					288				288				
Supplies and Services—			Provision for the Crew and Other Charges	194				100					
					194				100				
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	6				80					
					6				80				
			Total "Irene"		488		500		468		458	314	
			TOTAL		10,700		13,400		10,200		7,223	9,727	

Detailed Account No. 21B.—MARINE.—Marine Establishments.

Salaries—	1	1	Agent, Govt. Consignments (300)	3,600		1,670		3,600		3,280		470	
	1	1	Exchange Compensation Allowance.	474		200		556		587		55	
					4,074		1,870		4,156		3,867		
Establishment—	1	1	Manager (100)	1,200				1,200					
	7	7	Clerks (40), (20), (18), 2 (16), 2 (12)	1,608		3,300		1,608		3,194		2,197	
	6	6	Servants (10), 4 (7), (3½)	498				498					
					3,306		3,300		3,306		3,194		
Supplies and Services—			Petty Works of Construction	...				...					
			Boat-hire	30				28					
					30		30		28				
Contingencies—			Purchase of European Articles each costing less than Rs. 5	20				15					
			Purchase of Country Articles each costing less than Rs. 50	10				10					
			Petty Repairs to Buildings	...				...					
			Repairs to Furniture	22				26					
			Hot and Cold Weather Charges	48				38					
			Postage Charges	15				10					
			Telegraph Charges	190				190					
			Telephone Charges	160				160					
			Rents, Rates and Taxes	225				225					
					690		400		674		686	239	
			Add—For rounding		8,100		...		8,164			2,961	
					...		...		36				
			TOTAL		8,100		5,600		8,200		7,747		

Detailed Account No. 21C.—MARINE.—Miscellaneous.

			Grants to Port Funds			1,00,000							
			Grants to Pilotage Funds										
			TOTAL				1,00,000		21,500				

22.—EDUCATION.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
Provincial. (*a*)		Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	22A	57,000	56,300	57,700	57,006	36,927	
Inspection	22B	2,79,100	2,86,000	2,78,200	2,93,163	1,84,628	
Government Colleges, General	22C	2,09,600	2,06,000	2,11,000	2,12,348	1,30,965	
Government Colleges, Professional	22D	1,78,200	1,88,300	1,73,400	1,81,998	1,16,977	
Government Schools, General	22E	1,44,900	1,42,600	1,44,200	1,42,693	91,062	
Government Schools, Special	22F	2,25,600	2,28,700	2,31,600	2,29,461	1,53,257	
Grants-in-aid	22G	5,34,100	5,00,000	5,20,100	5,10,568	2,50,728	
Scholarships	22H	30,000	25,000	28,000	22,333	19,174	
Miscellaneous	22I	98,000	15,800	96,000	20,966	11,120	
Refunds	...	500	500	800	307	432	
Total, Provincial	...	17,57,000	16,49,000	17,41,000	16,70,843	9,95,270	
Local.							
Inspection	22B	1,00,000	1,00,000	97,000	97,823	63,239	
Government Schools, General	22E	7,85,000	7,50,000	8,15,000	7,70,026	3,95,954	
Government Schools, Special	22F	55,000	50,000	58,000	52,189	27,391	
Grants-in-aid	22G	2,25,000	2,20,000	2,30,000	2,33,660	40,640	
Scholarships	22H	1,000	500	2,000	550	165	
Miscellaneous	22I	14,800	13,400	15,600	14,075	5,124	
Refunds		200	100	400	47	12	
Total Local		11,81,000	11,34,000	12,18,000	11,68,370	5,32,525	
TOTAL		29,38,000	27,83,000	29,59,000	28,39,213	15,27,795	

(*a*) The expenditure is controlled by the Director of Public Instruction.

Detailed Account No. 22A.—EDUCATION.—Direction.

	Numbers 1896-97.	Numbers 1897-98.	Details.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Salaries—	1	1	Director of Public Instruction (2,000—50—2,250)	26,400		26,000		25,800		25,350		17,200	
	1	1	Exchange Compensation Allowance	3,474		3,300		3,988		4,542		2,335	
				29,874				29,788					
			Deduct—Probable Savings	*102*				*66*					
					29,772		29,300		29,722		29,892		
Establishment—	1	1	1st Assistant (300—20—400)	4,560				4,560		4,550		2,920	
	1	1	2nd Assistant (150—5—175)	1,920				1,860					
	1	1	Special Assistant (Allowance Rs. 100)	1,200				1,200					
	1	1	Head Clerk (100—5—125)	1,440				1,380					
	4	4	Clerks, (80), (60—4—80), (70), (60)	3,384				3,480					
	16	16	Clerks, (50), (40), 2 (30), (20—2—30), 3 (25), 4 (20), 3 (15); 1 Reader (15)	4,692		18,400		4,740		13,586		9,440	
	18	19	Servants—5 Attenders, 2 (12), (10), (9), (8); Duffadar (11); Muchi (9); Peons, 2 (8), 5 (7); 2 Messengers (7); Sweeper (3½); Night Peon (3½); Scavenger (3)	1,752				1,668					
			Temporary Establishment	560		400		360		360		353	
					19,508		18,800		19,248		18,496		
Allowances—			Travelling Allowance of Officers	900		900		780		977		279	
			Travelling Allowance of Establishment	400		400		300		805		100	
			Warm Clothing Allowance of Establishment	...		...		30		...			
					1,300		1,300		1,110		1,782		
Supplies and Services—			Honoraria	700				2,200		361			
			Maps for the Public Instruction Report	1,000				500		311			
			Cost of striking medals	...				30		...			
			Translation Charges	300				...		...			
			Printing Text Books, etc.	...				...		178			
					2,000		1,900		2,730		850		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	...				400		569			
			Purchase of Country Articles each costing not less than Rs. 50	...				...		...			
			Purchase of Books	600				1,200		853			
			Purchase of Periodicals	600				...		856			
			Subscription to Newspapers	40				...		40			
			Purchase of and Repairs to Furniture	115				100		6			
			Peons' Belts and Badges	25				...		21			
			Carriage of Stationery and Records	30				...		28			
			Carried over	1,410	52,580		51,300	1,700	52,810	2,373	51,020	32,627	

Detailed Account No. 22A.—EDUCATION.—Direction—*contd.*

		Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward ...	1,410	52,580		51,300	1,700	52,810	2,373	51,020	32,627	
Contingencies—cont.	Hot and Cold Weather Charges	100				100		172			
	Sweepers' Allowances	3				...		3			
	Scavenging Expenses	5				...		3			
	Postage Charges	2,300				2,500		2,246			
	Telegraph Charges	150				150		101			
	Rents, Rates and Taxes for water	...				...		133			
	Binding charges	40				60		34			
	Packing Charges	...				...		10			
	Lighting Charges	20				40		15			
	Petty Carriage and Cooly Charges	320				340		308			
	Money Order Commission	2				...		2			
	Supply of drinking-water	...						24			
	Tour expenses	...						220			
	Liveries and clothing to servants	...						30			
	Office boxes	...						18			
	Padlocks	...						3			
	Light Stationery for the Text-Book Committee with special ink for swan fountain pen	...				...		46			
	Old College Park charges met from this office Contingencies	...						127			
	Office Expenses	70						45		4,300	
	Miscellaneous	...						73			
			4,420		5,000		4,890		5,986		
	TOTAL DIRECTION		57,000		56,300		57,700		57,006	36,927	

Detailed Account No. 22B.—EDUCATION.—Inspection.

Vide—Appendix D, page .

Numbers 1896–97.	Numbers 1897–98.										
		PROVINCIAL.									
Salaries—											
2	2	Inspectors, Graded List—(*a*) 3rd Grade (750—50—1,000) Sub. *pro tem.*	23,400								
2	2	4th Native Grade (333⅓—33⅓—500)	11,600		35,000		22,800				23,217
1	1	Inspectress of Girls' Schools (500—20—600)	7,200				11,600		35,814		
1	1	Inspectress of Girls' Schools (400—20—500)	6,000		10,000		7,200				6,713
4	4	Exchange Compensation Allowance.	4,816		4,000		6,000		13,651		2,740
2	2	Assistant Inspectors— 1st Class (400—10—500)	10,320				5,557		6,344		
3	3	2nd Class (300—10—400)	12,000		33,300		10,200				22,483
4	4	3rd Class (200—10—300)	11,040				12,120		33,149		
8	8	Sub-Assistants, 1st Class (150)	14,400				10,920				53,006
13	13	Sub-Assistants, 2nd Class (125)	19,500				14,400				
28	28	Sub-Assistants, 3rd Class (100)	33,600		80,200		19,500				
13	13	Probationers (75)	11,700				33,600		81,414		
2	2	Superintendents of Hill Schools, Vizagapatam, and Godavari 2 (60—3—75)	1,584				11,700				
4	4	Superintendents of Hill Schools, Ganjam, Vizagapatam, and Godavari (50), (40—2—50), (40), (30).	2,040		3,700		1,620		3,299		2,017
1	1	Muhammadan Inspecting Schoolmaster (35)	420		400		1,824				280
			1,69,620				420		413		
		Deduct—Probable Savings	4,076				1,69,461				
				1,65,544		1,66,600	8,168	1,61,293		1,74,084	
		INSPECTORS', INSPECTRESSES' AND ASSISTANT INSPECTORS' ESTABLISHMENTS.									
Inspectors' and Inspectresses' Establishment—											
6	6	Clerks (50—2—60)	4,248				4,200				
18	18	Clerks 6 (25—1—30), 4 (20—1—25), 7 (15—1—20), (15)	4,884				4,992				(*b*) 13,150
14	14	Servants—Peons 13 (7), (5)	1,152		19,800		1,152		19,627		
28	28	Clerks 9 (30), 9 (20), 9 (15), (12)	7,164				7,164				
18	18	Peons 18 (7)	1,512				1,512				
Assistant Inspectors' Establishment—											
...	1	Additional clerk (12)	144								
		Carried over	19,104	1,65,544	19,800	1,66,600	19,020	1,61,293	19,627	1,74,084	1,23,606

(*a*) Mr. Marsden, one of the Inspectors, draws also a local allowance of Rs. 500, as acting Hindustani and Persian Translator to Government and Examiner in Hindustani during the absence of Mr. Rees on special duty (See page 77).

(*b*) Includes 618 for temporary establishment.

Detailed Account No. 22B.—EDUCATION.—Inspection—*contd.*

Vide—Appendix D, Pages

	Numbers. 1896-97	Numbers. 1897-98	*Provincial*—contd. Inspectors', Inspectresses' and Assistant Inspectors' Establishments—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.	
			Brought forward	Rs. 19,104	Rs. 1,65,544	Rs. 19,800	Rs. 1,66,600	Rs. 19,020	Rs. 1,61,293	Rs. 19,627	Rs. 1,74,084
Sub-Assistant Inspectors' Establishment—	70	70	Clerks (25), 61 (15), 8 (12)	12,432				12,432			
	62	62	Servants (8), 3 (7), 58 (6)	4,524				4,524			
			Temporary Establishment (†)	3,000		19,300		3,000		18,264	
Hill Schools Superintendent's Establishment—	1	1	Clerk (25)	300				300			
	9	9	Servants 2 (8), 4 (7), 2 (6), (5)	732		700		732		757	
				40,092		39,800		40,008			
			Deduct—Probable Savings	292		...		508			
Allowances—			Travelling Allowance of Officers	41,400	39,800	43,000	39,800	40,680	39,500	43,387	38,648
			Travelling Allowance of Establishment	13,500		13,200		13,540		13,986	
			Inspection of Technical Schools	...(*b*)		...		200		...	
			Warm Clothing	200		200		230		...	
Supplies and Services—			Printing Examination Cards, etc.	200	55,100	2,200	56,400	963	54,650	...	57,373
			Remuneration to Copyists, etc.	800				820		...	
			Purchase of Books and Maps	85				2,350		...	
			Petty Construction and Repairs	...				...		...	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...	1,085		2,200	...	4,133	6	6
			Purchase of European Articles each costing not less than Rs. 5	...				...			
			Purchase of Country Articles each costing less than Rs 50	...				...		426	
			Purchase of Country Articles each costing not less than Rs. 50	...				800			
			Office Boxes	...				...		97	
			Purchase of Periodicals	240				...		167	
			Purchase of and Repairs to Furniture	670				1,000		901	
			Liveries and Clothing of Servants	...				...		118	
			Peons' Belts and Badges	70				100		53	
			Stationery	...				...		3,085	
			Carriage of Stationery and Records	2,100				2,000		2,488	
			Cloth for Records	65				...		28	
			Record-racks, Boards, etc.	...				...		21	
			Landing and Shipping Charges	5				...		2	
			Table Cloth	15		21,000		...		17	
			Office Scales and Weights	...				30		19	
			Advertisements	50				...		56	
			Money Order Commission	10				250		7	
			Hot and Cold Weather Charges	120				600		18	
			Sweepers' Allowances	260				...		209	
			Scavenging Expenses	90				9,472		15	
			Postage Charges	9,500				232		9,491	
			Telegraph Charges	337				3,090		271	
			Rents, Rates and Taxes	3,305				400		3,014	
			Binding Charges	190				...		158	
			Printing at Private Presses	...				...		92	
			Packing Charges	30				150		...	
			Lighting Charges	350				...		274	
			Petty Repairs	20				...		21	
			Petty Carriage and Cooly Charges	60				...		...	
			Purchase of Books	...				...		192	
			Clocks, Time-pieces, &c.	...				...		25	
			Office Expenses	84				...		848	
			Miscellaneous	...	17,571		21,000	500	18,624	939	23,052
			TOTAL PROVINCIAL		2,79,100		2,86,000		2,78,200		2,93,163
			LOCAL.								
Salaries—	198		Inspecting Schoolmasters (65), 12 (40), 3 (36), 36 (35), 2 (31½), 57 (30), 7 (27), 57 (25), 11 (22½), 12 (20)					69,417	69,417	68,525	68,525
Establishment—			Clerks					...			
	2		Servants (6)					144	144	132	132
Allowances—			Travelling Allowance					21,000		21,937	
Contingencies—			Postage Charges					800	21,000		21,937
			Rents, Rates and Taxes					39			
			Purchase and Repair of Furniture					200		7,229	
			Office Expenses and Miscellaneous					5,400			
			TOTAL LOCAL		1,00,000		1,00,000		6,439		7,229
			TOTAL		3,79,100		3,86,000		97,000		97,823
									3,75,200		3,90,986

(†) No fixed scale can be given, temporary hands being employed as necessity arises on varying scales of pay and for varying periods.

Accounts, 8 months, 1896-97.	Explanatory Remarks.
Rs.	
1,23,606	
(*a*) 13,382	(*a*) Includes 2,340 for temporary establishment.
404	
24,541	
8,150	
...	(*b*) No provision should be made under this head as the inspection is conducted by the Superintendent of the School of Arts, the Professor of Engineering, College of Engineering, or other officers or persons not connected with the inspectoral service and the travelling allowances are debited to the head to which their salaries are debited.
...	
265	
14,280	
1,84,628	The increase in the Revised is due chiefly to a large credit having been taken in the Budget under Savings of salaries.
44,794	
108	
13,429	
4,908	
63,239	
2,47,867	

DETAILED ACCOUNT No. 22C.—EDUCATION.—Government Colleges, General.

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	ART COLLEGES (ENGLISH AND ORIENTAL).	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
Salaries—			Principals and Headmasters—										
	1	1	2nd Class, Graded List (1,000—50—1,250)	14,400				13,800					
	1	1	3rd Class, Graded List (750—50—1,000)	12,000		38,000		12,000		39,624		23,891	
	1	1	4th Class, Graded List (500—50—750)	9,000				9,000					
	1	1	Headmaster (400—20—500)	6,000				5,040					
			Other Professors—										
	1	1	1st Class, Graded List (1,250—50—1,500)	16,800				16,200					
	1	1	2nd Class, Graded List (1,000—50—1,250)	14,400				13,200				42,348	
	1	1	3rd Class, Graded List (750—50—1,000)	10,800				10,200					
	...	...	4th Class, Graded List	...				...					
	1	1	Professor of Physics (750—50—1,000)	10,200				9,600		64,496			
	1	1	Professor of History (500—50—700)	7,200				6,600					
	2	2	Native Professors (333⅓—33⅓—500)	12,000				11,200					
	1	1	Junior Professor of English (400—20—500) *	5,520		1,14,000		4,680				32,548	
	1	1	Lecturer and Assistant Professor (400—20—500) †	6,000				6,000					
	2	2	Lecturers and Assistant Professors (300—20—400)	9,600				9,360					
	5	5	Lecturers and Assistant Professors (200—20—300) ‡	16,800				16,320		48,396			
	2	2	Lecturers receiving an Honorarium of Rs. 700 each	1,400				1,400					
	17	17	Assistant Lecturers and Assistant Professors 3 (175), 3 (150), 4 (125), 5 (100), 2 (75)	25,500				25,500					
	1	1	Master and Teacher (125—5—175)	2,100				2,100					
	1	1	Master and Teacher (90—6—120)	1,224				1,224					
	24	24	Masters and Teachers (100), 2 (60—4—80), 2 (60—2—80), § (60), 9 (40—2—60), (30—1—35), 3 (20—2—40); 2 Demonstrators, Presidency College, (25) (20—1—25), (20)	(a) 14,528		20,000		15,320		19,975		13,204	
	9	8	Exchange Compensation Allowance.	12,790		10,000		14,891		15,917		6,888	(a) The decrease is due to the abolition of the appointment of Special Assistant Master on Rs. 100 per mensem in the Mangalore College.
			Lump provision for increases	1,100				...		...			
				2,09,362		1,82,000		2,03,635					
			Deduct—Part Cost transferred to "Government Schools, General" (page 128)	*6,630*		...		*5,977*					
				2,02,732		1,82,000		1,97,658					
			Deduct—Probable Savings	*16,627*		...	(b)	*12,584*					(b) The decrease in the Revised is in part due to a lower rate for Exchange Compensation Allowance having been adopted.
					1,86,105		1,82,000		1,85,074		1,88,408		
Establishment—	2	2	Clerk (60—2—80) and Librarian (60—2—80)	1,728				1,440					
	5	5	Clerks 2 (20—2—40), (20—1—25), and Librarians (20—2—40), (15)	1,620				1,572					
	57	63	Servants—Attendants 3 (20), (12); 2 Muchis (10½), (7½); 22 Peons 4 (9), 2 (8), 9 (7), 7 (6); Water-Brahman (7); 4 Toties (8), 2 (5) (2); 6 Night Peons 4 (5), (4), (3½); 8 Gardeners (8), 3 (6), 4 (5); 7 Sweepers (4); 9 Punkah-pullers (3½)	4,884		7,000				7,157		4,955	
			Lump provision for increases	372				4,356					
				8,604				7,368					
			Deduct—Part Cost transferred to "Government Schools, General" (page 128)	*402*				*535*					
					8,202		7,000		6,833		7,157		
Allowances—			Travelling Allowance of Officers	550		500		700		780		180	
			Travelling Allowance of Students	150									
					700		500		700		780		
			Carried over		1,95,007		1,89,500		1,92,607		1,96,345	1,24,014	

* The Junior Professor of English, Presidency College, draws a local allowance of Rs. 350 per mensem as Secretary to the Commissioner for Government Examinations (see page 180).

† The First Lecturer, Kumbakonam College, draws a local allowance of Rs. 300 per mensem as Tamil Translator to Government (see page 76).

‡ The Senior Assistant Professor, Presidency College, draws a local allowance of Rs. 250 per mensem as Canarese Translator to Government (see page 77).

§ The Malayalam Pundit, Presidency College, draws a local allowance of Rs. 250 per mensem as acting Malayalam Translator to Government (see page 77).

DETAILED ACCOUNT No. 22C.—EDUCATION.—Government Colleges, General—*contd.*

	ART COLLEGES (ENGLISH AND ORIENTAL)—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
	Brought forward		1,95,007		1,89,500		1,92,607		1,96,345	1,24,014	
Supplies and Services—	Gymnasia	200				...				...	
	Purchase of Furniture and Apparatus	1,200				2,300		...		666	
	Library and Prize Allowances	1,512						2,983		693	
	Reading-room Charges	800		7,000		2,390				888	
	Laboratory Charges	4,100				4,650		2,805		...	
	Petty Works of Construction	300				500		634		...	
	Periodical Examination Charges	115				338		194		...	
	Class Books and Maps	83				131		...		...	
			8,310		7,000		10,309	28	6,644	...	
Contingencies—	Dhoby's Charges	24				...				...	
	Purchase of Periodicals	48				...		...		...	
	Hot and Cold Weather Charges	28				...		...		...	
	Cost of Europe Stores (including Freight)	1,950				3,000		...		...	
	Landing and Shipping Charges	11				...		206		172	
	Petty Repairs to Buildings	155				...		9		516	
	Repairs to Furniture	212				290		...		...	
	Rattan Mats and Blinds	...				...		136		...	
	Cloth for Dusters and Towels	19				...		13		...	
	Advertisements	...				10		...		...	
	Stationery	...				1,050		...		...	
	Tennis Court Repairs	...						1,077		...	
	Gardening Expenses	78				200		...		...	
	Sweepers' Allowances	6				...				...	
	Scavenging Expenses	22				...		6		...	
	Postage Charges	110				124		17		...	
	Telegraph Charges	12				6		84		27	
	Rents, Rates and Taxes	3,010				2,509		6		3	
	Binding Charges	326				791		2,509		1,486	
	Lighting Charges	26				...		267		...	
	Petty Carriage and Cooly Charges	70				104		...		...	
	Money Order Commission	4				...		...		...	
	Office Expenses	120				...		1		1,739	
	Miscellaneous	52				...		180		761	
			6,283		9,500		8,084	4,848	9,359		
	TOTAL GOVT. COLLEGES, GENERAL.		2,09,600		2,06,000		2,11,000		2,12,348	1,30,965	

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional.

SUMMARY.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.		
LAW COLLEGE	47,250		43,500		45,000		41,038		27,522	
COLLEGE OF ENGINEERING	55,440		55,000		49,300		48,588		29,569	
TEACHERS' COLLEGE, SAIDAPET, AND TRAINING COLLEGE, RAJAHMUNDRY	39,990		54,600		43,700		55,875		36,445	
COLLEGE OF AGRICULTURE	35,520		35,200		35,400		36,497		23,441	
TOTAL		1,78,200		1,88,300		1,73,400		1,81,998	1,16,977	

Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.									
		LAW COLLEGE.									
1	1	*Salaries—* Principal (1,200)	14,400		14,400		14,400		14,400		9,600
8	8	Professors and Assistants	24,450		24,000		24,950		20,722		15,045
1	1	Special Lecturer	500		1,500		2,226		2,582		979
1	1	Exchange Compensation Allowance.	1,895								
			41,245		39,900		41,576				
		Deduct—Probable Savings	*141*		...		*290*				
				41,104		39,900		41,286		37,704	25,624
		Carried over		41,104		39,900		41,286		37,704	

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
			LAW COLLEGE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		41,104		39,900		41,286		37,704	25,624	
Establishment—	2	2	Clerk (48) and Librarian (25)	876				876		1,105			
	5	5	Servants—Attender (8); 3 Peons (8), 2 (7); Night Peon (5)	420				420				840	
			Lump Provision for Additional Establishment	600				...		...		738	
					1,896		1,200		1,296		1,105	...	
Supplies and Services—			Special Furniture	650				...		...		...	
			Library and Prizes	1,000				1,000		1,456		...	
			Periodical Examination Charges	80				80		...		...	
					1,730		1,700		1,080		1,456	...	
Contingencies—			Purchase of Books					...		3		...	
			Purchase of European Articles each costing not less than Rs. 5	175				...				...	
			Purchase of Country Articles each costing less than Rs. 50					648		159		...	
			Purchase of Country Articles each costing not less than Rs. 50	...				...		92		...	
			Printing at Private Presses	23				22		10		...	
			Purchase of Periodicals	40				24		3		...	
			Repairs to Furniture	22				84		26		...	
			Hot and Cold Weather Charges	...				250		...		...	
			Wages of Extra Establishment at the Presidency College	20				20		183		...	
			Stationery	(a)2,000				...		20		...	(a) Approximate Municipal assessment on the new buildings of the Law College which, it is expected, will be occupied early in 1897.
			Postage Charges	100				80		...		...	
			Rents, Rates and Taxes	120				...		102		...	
			Binding Charges	20				30		63		...	
			Lighting Charges	...				180		...		...	
			Petty Carriage and Cooly Charges	...				...		4		...	
			Office Expenses		2,520		700		1,338	108	773	320	
			Miscellaneous										
			TOTAL LAW COLLEGE		47,250		43,500		45,000		41,038	27,522	
			COLLEGE OF ENGINEERING.										
Salaries—	1	1	Principal (1,240⅔) (b)	14,890				14,890					
	2	2	Professors (500—50—750) (c)	18,000				18,000		4,380		3,209	
	2	2	Masters (200—20—300)	7,200				6,480					
	4	4	(150—5—200), 2 (100—5—150), (100) (Workshop Instructor)	6,420		34,500		6,240		24,878		16,586	
	5	5	2 (75—2½—100), 2 (60—2—80), (60) (Assistant Workshop Instructor)	4,356				4,248					
	2	2	(30—3—45), (20—2—40)	708				672		3,833		1,874	
	7	7	Exchange Compensation Allowance.	5,741		3,100		6,697					
				57,315		37,600		57,227					
			Deduct—Part Cost transferred to "Government Schools, Special—School of Engineering," on account of the School department (page 135).	*14,076*		...		*19,928*					
				43,239		37,600		37,299					
			Deduct—Probable Savings	*4,199*		...		*3,297*					
					39,040		37,600		34,002		33,091		
Establishment—	1	1	Clerk (40—2—60)	696				672					
	2	2	Clerks (20—2—40), (15—1—25)	504				492					
	2	2	Librarian and Storekeeper and Superintendent of Military Pupils (30—2—50), (20—2—40)	816				696		1,138		780	
	22	22	Servants—Stoker (10); 6 Peons, (10), (9), 4 (8); 13 Lascars 9 (7), 2 (6); 2 Temporary Lascars (6) for 8 months in the year; 2 Sweepers (5)	1,848				1,848					
			Lump provision for a Copyist	144				...					
				4,008				3,708					
			Deduct—Part Cost transferred to "Government Schools, Special—School of Engineering" (page 135)	*1,908*				*2,128*					
					2,100		1,500		1,580		1,138		
			Carried over		41,140		39,100		35,582		34,229	22,449	

(b) Gets free quarters.

(c) Serjeant Reynolds, the Instructor in Engineering, draws a personal allowance of Rs. 20 in addition to his pay.

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
			COLLEGE OF ENGINEERING—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		41,140		39,100		35,582		34,229	22,449	
Allowances—			Travelling Allowance of Officers and Students	750				600		908		593	
			Travelling Allowance of Establishment	50	800		800	...	600	...	908	...	
Supplies and Services—			Remuneration to Examiners	4,200				4,000		4,503		4,231	
			Library and Prizes including Medals	470				450		171		54	
			Instruments, Books and Models	320				400		818		176	
			Workshop and Laboratory Charges	1,500				1,400		1,200		...	
			Cost of Europe Stores (including Instruments and Machinery Apparatus)	3,000				3,000		2,660			
			Batta and Carriage to Students	1,500				1,500		...			
			Riding and Workshop Fees	1,000				1,000		...			
			Lithography Charges	5				100		...			
			Class Books	120	12,115		11,600	...	11,850	...	9,352		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...				50		...		32	
			Purchase of Periodicals	4				...		...		1	
			Landing and Shipping Charges	8				...		...		99	
			Petty Repairs to Buildings	80				60		...			
			Hot and Cold Weather Charges	35				...		...			
			Advertisements	8				10		...			
			Postage Charges	60				80		...			
			Telegraph Charges	8				8		53			
			Rents, Rates and Taxes	1,000				880		3			
			Binding Charges	100				60		198			
			Lighting Charges	24				...		...		556	
			Carriage of Stationery	30				...		...		1,378	
			Office Expenses	28				120		...			
			Miscellaneous	...	1,385		3,500	...	1,268	3,845	4,099	29,569	The figures in the Revised have been raised owing to the Engineer Subordinate class being treated as part of the College Department. The Budget for 1897-98 has also been raised on this account.
			TOTAL COLLEGE OF ENGINEERING		55,440		55,000		49,300		48,588		
			TEACHERS' COLLEGE, SAIDAPET, AND TRAINING COLLEGE, RAJAHMUNDRY.										
Salaries—	1	1	Principal (600—50—1,000)	10,200				9,600				9,828	
	1	1	Vice-Principal (400—20—500) (*a*)	5,280		14,700		5,040		14,204		1,063	
	1	1	Vice-Principal (250)	3,000				3,000				896	
	2	2	Exchange Compensation Allowance	2,037		1,600		2,293		2,006			
			House-rent for Principal	960		1,400		1,200		1,536			
	2	2	Assistants (300—20—400), (200—20—300)	7,440				9,840					
	3	3	Masters and Teachers (150—5—200), (100—5—150), (125)	5,100				5 280					
	5	5	Masters and Teachers 2 (75—5—100), (80), (70), (60)	4,620				4,440				12,305	
	14	14	Masters and Teachers (50), (40), 3 (30), (20—2—40), (25—½—30), (25), (20—½—25), 3 (20), (12), (10)	4,356		18,500		4,350		20,029			
	1	1	Temporary Assistant, Rajahmundry College	480				480					
			Lump provision for a Hindustani Munshi at the Teachers' College	120				...					
			Deduct—Part Cost transferred to "Government Schools, Special" (page 132)	43,593 *13,771*				45,523 *14,732*					
			Deduct—Probable Savings	29,822 *4,492*	25,330		36,200	30,791 *2,997*	27,794		37,775	1,747	
Establishment—	4	5	Clerks (20—2—40), (25), (15—½—20), (10); Librarian (15)	1,260				1,152					
	22	22	Muchie (8); Peons (8), (7), 5 (6), (5), (4); Night Peons (4½), (2); Water-Brahman (5); Gardener (5), Punkah-pullers (6), (4); Sweepers 4 (2); Scavengers (2½), (1)	1,200		2,500		1,200		2,429			
			Deduct—Part Cost transferred to "Government Schools, Special—Training Schools" (page 132)	2,460 *802*	1,658	2,500 ...	2,500	2,352 *779*	1,573		2,429	25,839	
			Carried over		26,988		38,700		29,367		40,204		

(*a*) Gets free quarters.

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government College, Professional—*contd.*

Vide APPENDIX D, PAGE .

	Numbers 1896-97.	Numbers 1897-98.	TEACHERS' COLLEGE, SAIDAPET, AND TRAINING COLLEGE, RAJAHMUNDRY—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			Brought forward		26,988		38,700		29,367		40,204	25,839	
Allowances—			Travelling Allowance	117	117	100	100	200	200	214	214	39	
Supplies and Services—			Petty Works of Construction	400				500				859	
			Library and Prizes	363				370		242		375	
			Stipends	10,720		14,000		11,784		615		8,340	
			Purchase of Apparatus	320				550		12,601		52	
			Periodical Examination Charges	30				21		231			
			Class-books and Maps	40				30		...			
					11,873		14,000		13,255		13,689		
Contingencies—			Cost of Europe Stores	...				...		98		72	
			Hot and Cold Weather Charges	4				...		...		7	
			Purchase of Books	19				...		...		355	
			Petty Repairs to Buildings	24				25		20			
			Repairs to Furniture	26				40		27			
			Peons' Belts and Badges	...				25		1			
			Cloth for Dusters	2				...		10			
			Table Cloth	4				...		8			
			Carriage of Stationery	20				...		...			
			Advertisements	...				5		...			
			Stationery	...				300		...			
			Repairs to Tennis and Badminton Courts and Gymnasia	3		1,800		25		...		467	
			Gardening Expenses	16				25		...		40	
			Postage Charges	129				129		...			
			Telegraph Charges	9				11		92			
			Rents, Rates and Taxes	170				162		12			
			Binding Charges	32				56		572			
			Lighting Charges	18				...		37			
			Petty Carriage and Cooly Charges	32				60		22			
			Prickly-pear destruction	16				...		...			
			Office Expenses	365				15		...			
			Miscellaneous	123				...		869			
					1,012		1,800		878		1,768	36,445	The budget for 1896-97 has been raised in the Revised with reference to the actuals of the past and current years. The decrease in the budget for 1897-98 is due to the diminished expenditure on Stipends and to larger savings under salaries which will accrue if Mr. Hall proceeds on furlough as he intends to do.
			TOTAL TEACHERS' COLLEGE, ETC.		39,990		54,600		43,700		55,875		
			COLLEGE OF AGRICULTURE.										
Salaries—	1	1	Principal (500—50—900)	9,000		10,800		9,000		10,507		7,167	
	1	1	Vice-Principal (400—20—500)	4,800				4,800				981	
	1	2	Exchange Compensation Allowance	1,816		1,500		2,133		1,882		6,098	
	1	1	Master and Teacher (200—20—300)	3,600				3,480					
	3	3	Masters and Teachers (150—5—200), 2 (100—5—150)	4,200		8,500		4,200		10,544			
	1	1	Master and Teacher (75—5—100)	900				900					
	1	1	Master and Teacher (20—2—40)	480				480					
				24,796				24,993					
			Deduct—Probable Savings	*3,729*				*3,961*					
					21,067		20,800		21,032		22,933		
Establishment—	2	2	Clerks (40—2—60), (20—2—40)	960				960		2,357		1,775	
	1	1	Overseer (35)	420				420					
	14	14	Muchi (10), 2 Lascars (10), (8), 4 Peons 2 (7), 2 (6), 2 Gardeners (5), Scavenger (5) Water-carrier (4), Punkah-puller (4), Sweeper (4), Night Peon (3)	1,008				1,008					
				2,388				2,388					
			Add—Veterinary Hospital	800				800				386	
					3,188		2,500		3,188		2,357		
Allowances—			Travelling Allowance	700	700	600	600	700	700	650	650	785	
Supplies and Services—			Veaterinary Hospital Charges	1,200				1,200		1,074		32	
			Library and Prizes	350				350		285		22	
			Purhcase of Apparatus	600				700		461		214	
			Purchase of Live-stock					250		449		3,389	
			Laboratory Charges	250				4,500		4,498		710	
			Farm Annexes	4,500				1,000		923		1,256	
			Botanical Gardens	1,000				1,500		1,500			
			Petty Works of Construction	1,500				15		...			
			Grains and Sample for the Museum	...				...		...			
			Batta and Carriage to Agricultural Students	10									
					9,410		10,000		9,515		9,190	22,815	
			Carried over		34,365		33,900		34,435		35,130		

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
	COLLEGE OF AGRICULTURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		34,365		33,900		34,435		35,130	22,815	
Contingencies—	Purchase of Periodicals	115				...		106			
	Cost of Europe Stores (including Freight)	260				...		446			
	Petty Repairs to Buildings	...						...			
	Purchase of and Repairs to Furniture	100				...		...			
	Carriage of Stationery and Records	5				...		...			
	Stationery	...				330		271		31	
	Scavenging Expenses	36				...		38		3	
	Postage Charges	90				60		48		67	
	Telegraph Charges	10				10		2			
	Rents, Rates and Taxes	70				70		70		487	
	Binding Charges	30				25		37		38	
	Lighting Charges	34				30		36			
	Petty Carriage and Cooly Charges	...				270		...			
	Office Expenses	...				150		39			
	Miscellaneous	405				...		274			
			1,155		1,300		965		1,367	23,441	The Madras Government in the Budget for 1897-98 provided Rs. 2,000 for the salary and allowances of the Assistant Agricultural Chemist to the Government of India during his stay at Saidapet. But the provision has been omitted as the charges are debitable to Imperial revenues, the recovery being effected through the Land Revenue head—*vide* Government of India letter's Finance and Commerce Department No. $\frac{1011}{37-6}$, dated 10th July 1895, to the Madras Government.
	TOTAL COLLEGE OF AGRICULTURE		35,520		35,200		35,400		36,497		

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General.

Vide APPENDIX D, PAGE .

	SUMMARY.										
	PROVINCIAL.										
	(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—										
	FOR BOYS	25,360		24,600		24,900		23,538		16,038	
	FOR GIRLS	29,510	54,870	23,000	47,600	29,500	54,400	21,835	45,373	14,801	
	(ii) PRIMARY SCHOOLS FOR BOYS AND GIRLS—	36,500		36,000		35,800		38,748		21,497	
	FOR BOYS	47,530		53,200		48,000		52,750		34,170	
	FOR GIRLS		84,030		89,200		83,800		91,498		
	(iii) PAYMENTS IN SUPPORT OF MUNICIPAL SCHOOLS	6,000		5,800		6,000		5,822		4,556	
			6,000		5,800		6,000		5,822	91,062	
	TOTAL PROVINCIAL		1,44,900		1,42,600		1,44,200		1,42,693		
	LOCAL.										
	HIGH SCHOOLS							42,934		27,904	
	(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS—								42,934		
	FOR BOYS					1,90,000	1,90,000	1,41,232		84,337	
	(ii) PRIMARY SCHOOLS FOR BOYS AND GIRLS—								1,41,232		
	FOR BOYS					6,23,000					
	FOR GIRLS					2,000				2,83,713	
							6,25,000		5,85,860		
	TOTAL LOCAL		7,85,000		7,50,000		8,15,000		7,70,026	3,95,954	The Budget made too high a provision which has been reduced in the proposed estimates. Under G.O., No. 1686 L., dated 14th September 1895, larger amounts are required to be spent upon civil works—communications by reduction of the grants under *Education*.
	TOTAL		9,29,900		8,92,600		9,59,200		9,2,71	4,87,016	

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS								
			PROVINCIAL.								
			(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR.								
			FOR BOYS.								
			Government Madrasa-i-Azam.								
Salaries—	1	1	Headmaster (200—20—300)	3,600				3,360		3,280	
	2	2	Masters (125—5—175), (75—5—125)	2,820				3,300			
	1	1	Master (40—4—60)	720				720		6,754	
	11	11	Teachers 2 (40—2—50), 2 (30—1—35), 4 (20—2—40), 2 (20—1—25), (10—1—20)	3,696				3,762			
				10,836				11,142			
			Deduct—Probable Savings	92				...			
					10,744				11,142		10,034
Establishment—	1	1	Clerk (15)	180				180			
	3	3	Peons (7—1—12), 2 (6)	240				238		488	
	2	2	Sweeper (5), Toty (5)	120				120			
					540				538		488
			Carried over		11,284		...		11,680		10,522

										1,788	
										4,545	
										358	
										6,691	

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	PROVINCIAL—contd.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			(1) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—*contd.*										
			Brought forward		11,284		11,200		11,680		10,522	6,691	
			OTHER SECONDARY SCHOOLS FOR BOYS—*contd.*										
Allowances—			Travelling Allowance	10								...	
Supplies and Services—			Purchase of Apparatus	50	10			10	10	...	...	...	
			Library and Prizes	} 200				50		...		100	
			Class Books and Maps					{ 100		200		...	
			Petty Works of Construction	20				{ 100		6		...	
			Periodical Examination Charges	50				20		...		...	
			Laboratory Charges	6				35		...		...	
					326			15	320	7	213	...	
Contingencies—			Purchase of Furniture	...				...		19		...	
			Cloth for Dusters	5				...		...		...	
			Repairs to Furniture	3				15		4		...	
			Sweepers' Allowances	3				...		3		4	
			Scavenging Expenses	...				...		...		520	
			Postage Charges	10				...		8		...	
			Rents, Rates and Taxes	780				10		780		...	
			Binding Charges	...				780		2		189	
			Stationery	...				...		58		65	
			Petty Carriage and Cooly Charges	4				50		...		...	
			Office Expenses	29				...		19			
			Miscellaneous	6				31		28		7,569	
					840			...	886		921		
			Total Government Madrasa-i-Azam.		12,460		11,200		12,896		11,656		
Salaries—	18	24	Teachers (40—2—50), (40), (30—2—40), (30—1—35), 2 (30), (20—2—30), (20—1—25), 2 (20), (15—1—20), (15—½—17½), 4 (15), (12½—½—15), (12), (10—½—12½), 2 (8), 2 (7), (6)	} 5,652				4,764		} 9,254		7,154	
			Add—Amount transferred from Government Colleges, General, on account of the School Department in the Colleges (page 122)	6,630				5,977				427	
			Lump provision for increases	120				...					
				12,402				10,741				47	
			Deduct—Probable Savings	1,483				949				135	
					10,919		10,200		9,792		9,254	63	
Establishment—	5	7	Servants—									413	
			Peons (6), (5), (1), Peon and Sweeper (5), (4), Sweepers 2 (1).	} 276				192		} 711		...	
			Lump provision for increases	96				...					
			Add—Part cost of establishment transferred from Government Colleges, General (page 122)	402				535				62	
					774		850		727		711	168	
Allowances—			Travelling Allowance	60				50		70		...	
					60		50		50		70	8,469	
Supplies and Services—			Purchase of Apparatus	310				380		31			
			Prizes	} 267				165		201		16,038	
			Library and Class Books and Maps					500		162			
			Petty Works of Construction	280				...		1,119			
			Results portion of pay	...									
					857		1,550		1,045		1,513		
Contingencies—			Cost of Europe Stores	...				...		...			
			Petty Repairs to Buildings	10				...		...			
			Repairs to Furniture	40				28		...			
			Money Order Commission	2				...		...			
			Sweepers' Allowances	...				...		...			
			Scavenging Expenses	...				...		...			
			Postage Charges	18				24		5			
			Telegraph Charges	2				2		...			
			Rents, Rates and Taxes	109				134		50			
			Binding Charges	25				102		...			
			Stationery	...				100		...			
			Office Expenses	40				...		...			
			Miscellaneous	44				...		...			
					290		750		390		334		
			TOTAL OTHER SECONDARY SCHOOLS FOR BOYS		12,900		13,400		12,004		11,882		
			TOTAL SECONDARY SCHOOLS FOR BOYS		25,360		24,600		24,900		23,538		

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97	Numbers. 1897-98	PROVINCIAL—contd.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			(I) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			FOR GIRLS.										
Salaries—	2	2	Headmistresses (50—2—60), (30—2—40), Personal Allowance Rs. 10.	1,320				1,320		13,921		9,570	
	168	167	Masters and Teachers (30—2—50), 2 (30), 2 (25), 2 (20—1—25), (15—1—25), 4 (20), 3 (15—1—20), (18), 17 (15), 4 (10—1—15), 13 (12), (11), 32 (10), 2 (8—½—10), 30 (8), (6—½—8½), 2 (6—½—8), 25 (7), 10 (6), 8 (5), 6 (4) .	20,766				20,736					
				22,086				22,056					
			Deduct—Probable Savings .	4,698				4,090					
					17,388		14,200		17,966		13,921		
Establishment—	68	68	Servants—Peons or Conductresses 6 (5), (4), (3), (2½), 3 (2¼), 35 (2), (1½), 3 (1½); Sweepers or Scavengers (2); 2 (1), 14 (¼) . .	1,614				1,560		1,021		729	
					1,614		1,100		1,560		1,021		
Allowances—			Travelling Allowance . .	30				50		12		4	
			Allowances to Conductresses and Peons	1,700				1,000		1,051		783	
					1,730		1,100		1,050		1,063		
Supplies and Services—			Library and Prizes . . .	434				434		365		207	
			Purchase of Apparatus .	550				500		566		—1	
			Petty Works of Construction .	100				250		63		61	
			Result portion of Pay . .	2,500				2,500		2,091		1,394	
			Class Books	100				100		...		...	
					3,684		3,500		3,784		3,085		
Contingencies—			Repairs to Furniture . . .	50				50					
			Sweepers' Allowances . . .	200				...					
			Scavenging Expenses . . .					182		108		91	
			Postage Charges	180				4		...		...	
			Telegraph Charges . . .	5				2,896		1,828		1,365	
			Rents, Rates and Taxes . .	2,880				168					
			Binding Charges	500				440					
			Stationery	...				...					
			Lighting Charges . . .	20				...					
			Petty Carriage and Cooly Charges .	30				...		...		528	
			Office Expenses	...				...		809		70	
			Miscellaneous	29									
					3,894		3,100		4,140		2,745		
			Lump provision for increasing Salaries, Establishment, Rent and Contingencies	1,200		...		1,000		...			
					1,200		...		1,000		...		
			TOTAL SECONDARY SCHOOLS FOR GIRLS . .		29,510		23,000		29,500		21,835	14,801	The Budget has been reduced in the Revised with reference to the actuals of the past and current years.
			(II) PRIMARY SCHOOLS FOR BOYS AND GIRLS.										
			FOR BOYS.										
Salaries—	225	228	Masters (below 50), (25), 5 (20), (16), 23 (15), (12½), 11 (12), 14 (11), 30 (10), 18 (9), 57 (8), 6 (7), 9 (6), 45 (5), 7 (4) . .	24,618				23,922		21,234		15,097	
			Deduct—Probable Savings .	4,616				4,394		...			
					20,002		22,000		19,528		21,234		
Establishment—	89	97	Peons and Sweepers (5), (4), 3 (2½), 5 (2), 40 (1), 47 (¼) . . .	1,080				1,092		564		362	
					1,080		600		1,092		564		
Allowances—			Travelling Allowance . . .	50		50		100		12		14	
					50		50		100		12		
Supplies and Services—			Purchase of Apparatus . .	750				1,300		341			
			Library and Prizes . . .	1,350				450		1,320			
			Class books and Maps . .					900		...			
			Petty Works of Construction .	2,000				2,000		3,440		6,024	
			Result portion of Pay . .	7,000				6,000		8,530			
					11,100		10,000		10,650		13,631		
Contingencies—			Petty Repairs to Buildings .	500				...		...			
			Repairs to Furniture . . .	400				360		...			
			Sweepers' Allowances . . .	50				...		...			
			Scavenging Expenses . . .					36		...			
			Postage Charges	30				...		5			
			Telegraph Charges . . .	2						...			
			Carried over .		32,232		32,650		31,370		35,441	21,497	

Detailed Account No. 22E.—EDUCATION.—Government Schools, General—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*Provincial*—contd.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			(II) PRIMARY SCHOOLS FOR BOYS AND GIRLS—*contd.*										
			For Boys—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		32,232		32,650		31,370		35,441	21,497	
Contingencies—contd.			Rents, Rates and Taxes	1,224				1,044		1,026			
			Binding Charges	800				800		...			
			Stationery	...				500		...			
			Lighting Charges	50				...		...			
			Petty Carriage and Cooly Charges	212				...		(a)2,276			(a) No particulars available. This item is shown in the accounts against "Miscellaneous" and "Contingencies admissible without detailed audit."
					3,268		3,350		2,740		3,307		
			Add—Lump Provision for new Schools, etc.	1,000				1,690					
					1,000				1,690				
			Total for Boys		36,500		36,000		35,800		38,748	21,497	
			For Girls.										
Salaries—	308	314	Masters and Teachers (below 50), 2 (20), 12 (15), 14 (12), 58 (10), 13 (9), 37 (8), (7½), 71 (7), 25 (6), 36 (5), 44 (4), (1)	28,710				28,242		30,117		20,921	
			Deduct—Probable Savings	*4,573*				*4,053*					
					24,137		30,600		24,189		30,117	2,169	
Establishment—	162	163	Peons and Conductresses 2 (5), (3), 2 (2½), 103 (2), (1½); Sweepers or Scavengers 3 (2), 2 (1), 49 (¼)	3,096				3,072		3,309		77	
					3,096		3,300		3,072		3,309	2,063	
Allowances—			Travelling Allowance	100				50		113		5	
			Allowance to Conductresses and Peons	3,000				2,450		3,089		1,226	
					3,100		3,200		2,500		3,202	...	
Supplies and Services—			Purchase of Apparatus	1,500				1,500		1,388		2,627	
			Library and Prizes	1,389				1,353		1,473		...	
			Petty Works of Construction	400				600		6			
			Result portion of Pay	5,500				5,800		5,182			
			Class Books	700				700		...			
					9,489		8,300		9,953		8,049		
Contingencies—			Petty Repairs to Buildings	31				...		...		223	
			Repairs to Furniture	320				342		...		...	3,106
			Sweepers' Allowances	150				...		...			
			Scavenging Expenses										
			Postage Charges	350				180		...			
			Telegraph Charges	5				6		312			
			Rents, Rates and Taxes	5,052				4,858		...			
			Binding Charges	700				800		4,802			
			Stationery	...				600		...			
			Lighting Charges	20				...		...			
			Petty Carriage and Cooly Charges	80				...		...		1,753	
			Miscellaneous	...				...		...			
					6,708		7,800		6,786		2,959		
			Lump Provision for new Schools and Increased Salaries	1,000				1,500			8,073		
					1,000				1,500				
			Total for Girls		47,530		53,200		48,000		52,750	34,170	The Budget has been raised in the Revised with reference to the actuals of the past and current years.
			(III) PAYMENTS IN SUPPORT OF MUNICIPAL SCHOOLS, PROVINCIAL.										
			Payments in Support of Secondary Schools	6,000		5,800		6,000		5,822		4,556	
					6,000		5,800		6,000		5,822		
			Local.										
			High Schools.										
Salaries—			Masters					...		37,793		25,253	
			House-rent					...		10		...	
Establishment—			Clerks					...	...		37,803	1,056	
			Servants					...		1,560		16	
Allowances—			Travelling Allowance					...	...	233	1,560		
Supplies and Services—			Purchase of Furniture and Apparatus					...	...		233	661	
			Prizes					...		1,292		22	
			Library Books and Maps					...		85		44	
			Gymnasia					...		848			
			Petty Construction and Repairs					...				852	
Contingencies—			Rents, Rates and Taxes					...					
			Postage Charges					...		1,113			
			Office Expenses and Miscellaneous					...					
									...		3,338	27,904	
			Total, High Schools						...		42,934		

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

Vide APPENDIX , PAGES AND .

	Numbers. 1896-97.	Numbers. 1897-98.	*LOCAL*—cont.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			(i) SECONDARY SCHOOLS FOR BOYS.										
Salaries—	642		Masters (180), (120), 3 (100), 2 (80), 2 (75), (70), (68), (65), 2 (64), 2 (60), 3 (54), 9 (50), 2 (48), 9 (45), 8 (42), 20 (40), (37½), 8 (36), 12 (35), 23 (30), (33), 3 (32), 4 (31), 14 (27), 3 (26), 24 (25), 2 (23), 4 (22), 5 (21), 52 (20), 18 (18), 16 (17½), 3 (16), 89 (15), 36 (13½), 42 (12), 107 (10), 16 (9), 39 (8), 24 (7), 9 (6), 19 (5), (4)					1,49,382		1,15,430		73,734	
			House-rent Allowance . . .					1,000		2,534		1,251	
Establishment—	177		Servants (13½), 5 (7), 19 (6), 41 (5), 3 (4½), 22 (4), (3½), 21 (3), 8 (2), 3 (1½), 32 (1), 11 (¾), 10 (½) .					7,215	1,50,382	6,546	1,17,964	4,176	
Allowances—			Travelling Allowance . . .					...	7,215	349	6,546	232	
Supplies and Services—			Purchase of Furniture and Apparatus					2,200	...	3,737	349	436	
			Prizes					100		126		44	
			Stipends to Students . . .					1,000		...		...	
			Library Books and Maps . .					2,200		1,456		390	
			Result portion of Pay . . .					6,800		7,086		1,557	
			Gymnasia					...		...		...	
Contingencies—			Rents, Rates and Taxes . .					1,600	12,300		12,405	2,517	
			Postage Charges					503		3,968			
			Office Expenses and Miscellaneous .					18,000					
			TOTAL (i) SECONDARY SCHOOLS FOR BOYS .						20,103		3,968	84,337	
									1,90,000		1,41,232		
			(ii) PRIMARY SCHOOLS FOR BOYS AND GIRLS.										
			FOR BOYS.										
Salaries—	2,120		Masters (30), 7 (25), 2 (22½), 3 (20), 3 (17½), 4 (16), 51 (15), 4 (14), 5 (13), 146 (12), 6 (11), 168 (10), 268 (9), 554 (8), 1,694 (7), 505 (6), 542 (5), 98 (4), 29 (3), 17 (2½), 10 (2), 3 (1) . .					3,57,564					
			House-rent Allowance . . .					9,500	3,67,064				
Establishment—	1,396		Servants 2 (9), 5 (7), 2 (6), 21 (5), 20 (4), 6 (3½), 20 (3), 11 (2), (1½), 85 (1), 59 (¾), 980 (½), 184 (¼) .					12,237					
									12,237				
Allowances—			Travelling Allowance . . .					1,200					
									1,200				
Supplies and Services—			Purchase of Furniture and Apparatus					18,000					
			Prizes					300					
			Stipends to Students . . .					1,000					
			Library Books and Maps . .					8,000					
			Result portion of Pay . . .					1,60,000					
			Gymnasia					2,000					
									1,89,300				
Contingencies—			Rents, Rates and Taxes . .					21,000					
			Postage Charges										
			Office Expenses and Miscellaneous .					32,199					
									53,199				
			TOTAL FOR BOYS .						6,23,000				
			FOR GIRLS.										
Salaries—	10		Mistresses 3 (10), 2 (9), (8), (7), (6), 2 (5)					948					
									948				
Establishment—	4		Servants (3½), (3), 2 (2½) . .					138					
									138				
Allowances—			Travelling Allowances . . .										
			Allowances to Conductresses and Peons										
Supplies and Services—			Purchase of Furniture and Apparatus					20					
			Stipends to Students . . .					100					
			Result portion of Pay . . .					400					
									520				
Contingencies—			Office Expenses and Miscellaneous .					394					
									394				
			TOTAL FOR GIRLS .						2,000				
			TOTAL (ii) PRIMARY SCHOOLS FOR BOYS AND GIRLS .						6,25,000		5,85,860	2,83,713	

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special.

Vide APPENDIX D, PAGE .

SUMMARY.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(i) TRAINING SCHOOLS FOR MASTERS AND MISTRESSES	1,46,060		1,51,300		1,46,000		1,48,922		1,00,127	
(ii) SCHOOL OF ARTS	37,780		34,800		37,000		34,081		23,603	
(iii) SCHOOL OF ENGINEERING	16,910		18,000		24,000		23,585		13,990	
(iv) REFORMATORY SCHOOL, CHINGLEPUT	18,800		19,000		19,000		18,216		12,440	
(v) SCHOOL OF COMMERCE, CALICUT	4,450		4,000		4,000		3,092		2,133	
(vi) OTHER SPECIAL SCHOOLS	1,600		1,600		1,600		1,565		964	
TOTAL PROVINCIAL		2,25,600		2,28,700		2,31,600		2,29,461	1,53,257	
LOCAL.										
(i) TRAINING SCHOOLS					57,900			52,179	27,391	Reduced with reference to the actuals of the past and current years.
(ii) SCHOOL OF AGRICULTURE					100			10		
TOTAL LOCAL		55,000		50,000		58,000		52,189	1,80,648	
TOTAL		2,80,600		2,78,700		2,89,600		2,81,650		

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.								
			PROVINCIAL. (i) TRAINING SCHOOLS. FOR MASTERS.								
Salaries—	128	136	Teachers (100), 2 (60—4—80), 15 (40—4—60), 2 (50), 2 (40—2—50), 4 (40), (35), 23 (30—2—40)(a), (30), (25—½—30), 23 (20—2—30), 3 (25), 4 (20—½—25), 4 (20), 22 (15—1—20), 5 (15), (12), 21 (10—1—15), (10)	49,188		47,700		46,763		47,344	31,885
			Exchange Compensation Allowance.	...		350		...		502	266
			House-rent Allowance	...		350		...		384	224
			Add—Part Cost transferred from Government Colleges, Professional (page 125)	13,771				14,732		...	
				62,959		48,400		61,495			
			Deduct—Probable Savings	*19,658*		...		*20,596*			
Establishment—	75	82	Servants—Peons (8), 2 (7), 28 (6), 4 (5), (2); Sweepers (5), (4), 13 (2), (1½), 7 (1); Scavengers (4), 6 (2), 6 (1), 3 (½); Night Peons (3), 2 (2), (1½); Sweeper and Scavenger (4); Masalji (4); Sweeper and Night Peon (4)	3,594	43,301		48,400		40,899		48,230
			Add—Part Cost transferred from Government Colleges, Professional (page 125)	802				3,240		3,361	2,529
			Lump provision for increases	50				779		...	
					4,446		3,700		4,019		3,361
Allowances—			Travelling Allowance	400		600		400		660	399
					400		600		400		660
Supplies and Services—			Purchase of Apparatus, etc.	3,000				3,500		2,360	1,113
			Library and Prizes	1,030				1,096		921	325
			Stipends	53,240				55,076		51,807	35,823
			Petty Works of Construction	500				500		1,614	318
			Class Books and Registers	478				437		...	...
					58,248		58,000		60,609		56,702
Contingencies—			Petty Repairs to Buildings	200				...			
			Repairs to Furniture	100				100			
			Sweepers' Allowances	12				...			
			Carried over	312	1,06,395		1,10,700	100	1,05,927		1,08,953

											72,882

(a) M.R.Ry. Jagannayakulu Nayudu, Head Master of the Government Training School, Chicacole, draws a personal allowance of Rs. 12 per mensem in addition to the maximum pay of his post, viz. Rs. 40.

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			PROVINCIAL—contd.										
			(I) TRAINING SCHOOLS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			FOR MASTERS—*contd.*										
			Brought forward	312	1,06,395		1,10,700	100	1,05,927	...	1,08,953	72,882	
			Scavenging Expenses	10				...		...			
			Postage Charges	400				392		...		190	
			Telegraph Charges	15				16		304		5	
			Rents, Rates and Taxes	4,665				4,065		6		2,493	
			Binding Charges	400				600		3,021			
			Stationery	...				800		...			
			Lighting Charges	25				...		...			
			Petty Carriage and Cooly Charges	100				100		...			
			Office Expenses	38				...		...		1,251	
			Miscellaneous	...				...		2,168		136	
					5,965		6,000		6,073		5,499		
			TOTAL FOR MASTERS		1,12,360		1,16,700		1,12,000		1,14,452	76,957	
			FOR MISTRESSES.										
Salaries—	1	1	Superintendent (300)	3,600		3,600		3,600		3,600		2,400	
			Rent Allowance to the Superintendent, Presidency Training School for Mistresses	960		960		960		921		640	
	4	4	Head Assistant and Mistresses (125—5—150), (100—5—125), (80—5—130), (100—4—120)	5,952				6,084					
	4	4	Head Assistant Mistresses (75—5—100), (60—4—80), (50—5—75), (40—4—60)	3,780				3,684					
	19	19	Mistresses and Teachers (50), (40—2—50), (30—3—45), 2 (30—2—40), (25—3—40), (35), 2 (20—2—30), 2 (25), 2 (20—1—25), 2(20), (10—½—15), 3 (7—½—12).	6,306		15,400		6,276		15,406		10,388	
			Lump provision for Additional Teachers	684				...					
	1	1	Exchange Compensation Allowance.	474		440		556		645		326	
				21,756		20,400		21,160					
			Deduct—Probable Savings	*1,976*		...		*3,242*					
					19,780		20,400		17,918		20,572		
Establishment—	2	2	Clerks (14), (3)	204				204					
	22	22	Servants—Peons 2 (7), (5½), 2 (5); Conductresses 5 (2½), (2), (1½), (1½); Sweepers 2 (4), 2 (3), (2); Gardeners (7), (5); Waterman (5); Scavenger (2)	987				987		1,411		868	
			Carts 5 (15), Hobart School	900				900					
					2,091		2,400		2,091		1,411		
Allowances—			Travelling Allowance	50		50		100		54		14	
			Conveyance Allowance to the Superintendent, Presidency Training School for Mistresses (50)	600		600		600		(a) 1,395		(a) 965	(a) Includes conveyance charges of the students and pupils of the Hobart Training School for Mistresses, for which provision was made under contingencies in the Budget Estimates for 1896-97.
			Allowance to Conductresses	255		50		168		34		27	
					905		700		868		1,483		
Supplies and Services—			Purchase of Apparatus	500				500		930		— 23	
			Library and Prizes	368				368		368		25	
			Stipends	7,564				7,664		6,892		5,754	
			Petty Works of Construction	100				200		9			
			Periodical Examination Charges	80				200		...			
			Class Books	200				600		...			
					8,812		8,350		9,832		8,199		
Contingencies—			Purchase of Books	...				...		68			
			Purchase of Periodicals	...				...		23			
			Cost of Europe Stores (including Freight)	100				500		70		123	
			Petty Repairs to Buildings	50				...		68			
			Repairs to Furniture	40				200		521			
			Peons' Belts and Badges	...				...		12			
			Advertisements	...				...		22			
			Carried over	190	31,588		31,850	700	30,709	784	31,665	21,507	

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

Vide APPENDIX D, PAGES

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			PROVINCIAL—contd.										
			(I) TRAINING SCHOOLS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			FOR MISTRESSES—*cont.*										
			Brought forward	190	31,588		31,850	700	30,709	784	31,665	21,507	
Contingencies —contd.			Printing at Private Presses	...				...		112			
			Table Cloth	10				...		...			
			Clocks, time-pieces	...				...		20			
			Hot and Cold Weather Charges	75				100		57			
			Sweepers' Allowances	...				...		14		16	
			Scavenging Expenses	24				...		...		...	
			Postage Charges	40				45		22		1,139	
			Telegraph Charges	2				2		...			
			Rents, Rates and Taxes	1,581				1,530		1,431			
			Binding Charges	50				300		2			
			Stationery	...				500		...			
			Carriage of Stationery and Rcords	50				...		79			
			Lighting Charges	50				114		4			
			Petty Carriage and Cooly Charges	...				...		18		491	
			Rattan mats and blinds	40				...		144		17	
			Office Expenses	...				...		78			
			Miscellaneous					...		40			
					2,112		2,750		3,291		2,805		
			TOTAL FOR MISTRESSES		33,700		34,600		34,000		34,470	23,170	
			TOTAL (I) TRAINING SCHOOLS (MASTERS AND MISTRESSES)		1,46,060		1,51,300		1,46,000		1,48,922	1,00,127	
			(II) SCHOOL OF ARTS.										
Salaries—	1	1	Superintendent (500—50—1,000)	6,000		6,000		6,000		6,000		4,000	
	1	1	House-rent Allowance	600		600		600		600		400	
	1	1	Assistant Superintendent (400)	4,800		2,400		4,800		2,400		1,600	
	1	1	Exchange Compensation Allowance.	790		...		928		...		...	
	7	7	Teachers—Silversmith (35—3—50); Wood-carver (35—3—50); Carpet Maistry (40); Pupil-Teachers 2 (25); Carpenters (25), (20)	2,712		(a) 10,500		2,676		2,092		2,116	
	19	19	Temporary — Silversmith (40); Pupil-Teachers 5 (15), 2 (12), (10), (5); Evening Class Teachers (12); General Education Class Teachers (20), (15), (12), (10); Goldsmith (20); Carpet Maistry (20); Pottery Maistries (30), (16)	3,708				3,708		(a) 7,368		5,017	(a) Includes salaries of temporary teachers as well as temporary establishment.
			Deduct—Probable Savings	18,610 *1,987*		19,500 ...		18,712 *1,662*					
Establishment—	1	1	Clerk (50—5—75)		16,623		19,500		17,050		18,460		
	1	1	Pottery Assistant (40)	900				900				480	
	4	4	Clerks (Temporary)—Pottery Clerk (28), (25), (17); Gate Clerk (10)	480		600		480		1,710			
	27	27	Temporary— Sergeant (20); Potter (20); Moulder (15); Assistant Potter (12); Seggar-maker and Modeller (12); Engine Driver (12); Assistant Moulder (12); Assistant Seggar-maker and Moulder (10), Bill-collector (10); Duster and Lamp-lighter (10); Duster (9); Peons (8), 2 (9); Paint-grinder (8); Library Peon (7); Night Peons 2 (7); Fireman (7), Attendants 2 (6); 2 Gardeners (7), (6); Sweepers 2 (3); Scavengers (4), (2)	960				960					
			Lump provision for additional temporary establishment	2,892				2,892					
				480				36					
					5,712		600		5,268		1,710		
Allowances—			Travelling Allowance	300		300		300		86		177	
					300		300		300		86		
			Carried over		22,635		20,400		22,618		20,256	13,790	

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

Vide APPENDIX D, PAGE .

	PROVINCIAL—contd.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
	(ii) SCHOOL OF ARTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		22,635		20,400		22,618		20,256	13,790	
Supplies and Services—	Library and Prizes	500				500		...		...	
	Materials	4,000				4,000		4,887			
	Stipends of Apprentices	4,000				4,000		3,083		...	
	Wages for Coolies	4,000				4,000		...			
	Purchase of Apparatus	75				...		...			
	Petty Works of Construction	100				...		...			
	Expenses on account of Monograph	100				...		...			
			12,775		12,200		12,500		7,970		
Contingencies—	Money Order Commission	2				...					
	Purchase of European Articles each costing less than Rs. 5										
	Purchase of European Articles each costing not less than Rs. 5										
	Purchase of Country Articles each costing less than Rs. 50	200				200		212			
	Purchase of Country Articles each costing not less than Rs. 50										
	Hot and Cold Weather Charges	25				...		...			
	Purchase of Periodicals	150				...		...			
	Repairs to Furniture	70				70		145		32	
	Peons' Belts and Badges	10				...		77		3	
	Gardening	25				...		...			
	Advertisements	50				...		...		503	
	Postage Charges	65				100		22			
	Telegraph Charges	15				60		67			
	Rents, Rates and Taxes	1,007				15		25			
	Binding Charges	50				1,007		1,007			
	Packing Charges	400				...		71		539	
	Petty Carriage and Cooly Charges	33				400		431		8,736	
	Office Expenses	18				30		1			
	Miscellaneous	250				...		31			
			2,370		2,200		1,882	3,766			
	TOTAL (ii) SCHOOL OF ARTS		37,780		34,800		37,000		34,081	23,603	
	(iii) SCHOOL OF ENGINEERING.										
Salaries—	*Add*—Part cost transferred from Government Colleges, Professional (page 124)	14,076				19,928		18,732		11,116	
	Deduct—Probable Savings	14,076 *3,992*				19 928 *2,768*					
			10,084		14,000		17,160		18,732	1,428	
Establishment—	*Add*—Part Cost transferred from Government Colleges, Professional (page 124)	1,908				2,128		2,100		... 66	
			1,908		1,600		2,128		2,100	112	
Supplies and Services—	Class Books	30				...		...			
	Library and Prizes	330				250		139			
	Purchase of Instruments	480				250		77			
	Batta to Students	500				500		...			
	Petty Works of Construction	120				90		...			
	Lithography	10				150		...			
			1,470		400		1,240		216		
Contingencies—	Carriage of Stationery	45				...		...		...	
	Purchase of European Articles each costing less than Rs. 5										
	Hot and Cold Weather Charges	...				70		...			
	Purchase of Periodicals	55				...		...		48	
	Cost of Europe Stores (including Freight)	6				...		...		2	
	Landing and Shipping Charges	1,500				1,500		...		...	
	Advertisements	12				...		...			
	Postage Charges	12				20		...			
	Telegraph Charges	90				100		90			
	Rents, Rates and Taxes	12				12		7		821	
	Binding Charges	1,380				1,500		...		397	
	Lighting Charges	150				90		...			
	Office Expenses	36				...		...			
	Miscellaneous	60				...		...			
		90				180		2,440			
			3,448		2,000		3,472		2,537	13,990	The Budget has been reduced in the Revised owing to the Subordinate Engineering class being treated under the orders of Government as part of the College Department. The Budget for 1897-98 has also been reduced on this account,—*vide* remark against College of Engineering.
	TOTAL (iii) SCHOOL OF ENGINEERING		16,910		18,000		24,000		23,585		

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			(iv) REFORMATORY SCHOOL, CHINGLEPUT.										
Salaries—	2	2	Superintendent (100) and Deputy Superintendent * (200-10-250).	4,200				4,200					
	15	16	Masters and Teachers * (40), (30), (25), (20—½—25), 2 (18), 5 (15), 2 (10—½—15), (10), (7½—½—10), (7)	3,456				3,171		7,470			
			Personal Allowance (10), (5)	180				180					
			Deduct—Probable Savings	7,836 *196*				7,551 *164*					
					7,640		7,140		7,387		7,470		
Establishment—	4	4	Clerks (20), (15—½—20), Store Clerk (14), Compounder (12)	774				846					
			Personal Allowance (5)	60				60					
	17	17	Peons (15), (7), Warders (10), (9), (8), (7½), 2 (7), (6½), Cooks (8), (7), (6½), (6), Sweepers and Scavengers (5½), 2 (5), (4½)	1,494				1,494		2,343			
			Lump provision for increases urged by the Superintendent	228				408					
					2,556		2,360		2,808		2,343		
Allowances—			Travelling Allowances	350				450		144			
					350		400		450		144		
Supplies and Services—			Rations	3,850				4,170		3,855			
			Hospital Charges	150				30		150			
			Clothing and Bedding	500				450		497			
			Library, Prizes and Class Books	600				550		409			
			Mark Money	1,900				1,900		2,023			
			Purchase of Materials	200				500		234			
			Furniture							339			
			Petty Works of Construction		7,200		8,000		7,600		7,507		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	325				300		...			
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50										
			Purchase of Country Articles each costing not less than Rs. 50.										
			Purchase of Books	3				3		3			
			Purchase of Periodicals	15				...		6			
			Repairs to Furniture	64				40		97			
			Peons' Belts and Badges	2				4		2			
			Dhoby and Barber's Charges	40				250		42			
			Wages of Cooly and Watchmen	20				50		71			
			Postage Charges	70				10		2			
			Telegraph Charges	2				15		12			
			Rents, Rates and Taxes	14				23		2			
			Binding Charges	5				60		60			
			Petty Carriage and Cooly Charges	...				...		...			
			Packing Charges	2				...		129			
			Office Expenses	127				...		308			
			Miscellaneous	365									
					1,054		1,100		755		752		
			TOTAL (iv) REFORMATORY SCHOOL, CHINGLEPUT		18,800		19,000		19,000		18,216	12,440	
			(v) SCHOOL OF COMMERCE, CALICUT										
Salaries—	1	1	Headmaster (140)	1,680				1,680		1,615			
	1	1	Master's and Teacher's Assistant (70)	840				840		840			
			Lump provision for Additional Assistant	840				...		...			
				3,360				2,520					
			Deduct—Probable Savings	*204*				*130*					
					3,156		2,520		2,390		2,455		
			Carried over		3,156		2,520		2,390		2,455		

* The Deputy Superintendent and the Headmaster are allowed free quarters.

DETAILED ACCOUNT No. 22F.—EDUCATION.—Government Schools, Special—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
			(V) SCHOOL OF COMMERCE, CALICUT—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		3,156		2,520		2,390		2,455		
Establishment—	2	2	Peons 2 (6)	144		144		144		144			
Allowances—			Travelling Allowance	200	144	150	144	50	144	146	144		
Supplies and Services—			Cost of Type-writers	500	200		150	911	50		146		
			Purchase of Apparatus	175				150		...			
			Printing Charts, Class Books, etc.	46				30		...			
			Petty Works of Construction	...				29		...			
			Library and Prizes	96				96		24			
Contingencies—			Landing and Shipping Charges	5	817		1,006	...	1,216	141	165		
			Purchase of European Articles each costing not less than Rs. 5	...				30		...			
			Purchase of Books	1				...		...			
			Purchase of Periodicals	5				50		...			
			Petty Repairs to Furniture	...				...		5			
			Table Cloth, &c.	6				14		4			
			Postage Charges	16				...		9			
			Telegraph Charges	16				16		4			
			Binding Charges	4				4		14			
			Stationery	15				...		2			
			Lighting Charges	...				50		...			
			Petty Carriage and Cooly Charges	35				36		42			
			Office Expenses	3				...		21			
			Miscellaneous—	12				...		...			
			Printing at Private Presses (Rs. 11); Padlocks (Rs. 3); Tour Expenses (Rs. 2); Miscellaneous including Gardening (Rs. 58)	15				...		7			
					133		180		200	74	182		
			TOTAL (V) SCHOOL OF COMMERCE		4,450		4,000		4,000		3,092		
			(VI) OTHER SPECIAL SCHOOLS.										
	1	1	Carpentry Class, Rajahmundry—										
			Carpenter (14)	168				144		120			
			Contingencies	82				86		99			
					250		230		230		219		
	1	1	Drawing Class, Kumbakonam—										
			Drawing Master (50)	600				600		600			
			Contingencies	30				50		2			
					630		650		650		602		
	1	1	Technical Class, Teachers' College—										
			Drawing Master (40-4-60)	720				600		704			
			Contingencies	...				120		40			
			Gymnasium, Teachers' College (*a*)	...				...		...			
			Circle Gymnastic Instructor, Polavaram (*a*)	...				...		...			
					720		720		720		744		
			TOTAL (VI) OTHER SPECIAL SCHOOLS		1,600		1,600		1,600		1,565		
			LOCAL.										
			(I) TRAINING SCHOOLS.										
Salaries—	68		Masters (150), (65), 4 (50), (40), (35), 2 (30), 5 (25), 9 (20), 8 (15), 2 (12), 2 (10)					18,188		17,273		2,133	
			House-rent Allowance					122		...			
Establishment—	1		Clerk (15)						18,310		17,273		
	14		Servants 6 (6), 4 (4), 4 (5)					180		843		84	
Allowances—			Travelling Allowance					864	1,044		843	...	
Supplies and Services—			Purchase of Furniture and Apparatus					1,000	1,000	361	361	400	
			Prizes									...	
			Stipends to Masters									480	
			Library Books and Maps									...	
			Result portion of Pay									...	
			Gymnasia									...	
			Petty Constructions and Repairs							33,702		964	
Contingencies—			Rents, Rates and Taxes						25,952				
			Postage Charges									10,346	
			Office Expenses and Miscellaneous									...	
									11,594		33,702	609	
			TOTAL (I) TRAINING SCHOOLS		55,000				57,900		52,179	198	
												16,238	
												27,391	

(*a*) Shewn under Training Schools for Masters.

DETAILED ACCOUNT No. 22G.—EDUCATION.—Grants-in-Aid.

	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
PROVINCIAL.										
Salary and Rent—Grants to Colleges, General	Rs. (a)92,000	Rs.	Rs. 87,500	Rs.	Rs. 90,000	Rs.	Rs. 89,930	Rs.	Rs. 56,436	
Grants to Schools, General—To Secondary Schools for Boys	97,000		73,500				71,024		48,446	
To Primary Schools for Boys			10,000		97,000		10,304		6,582	(a) The increase here is very necessary as the colleges have employed superior staff and have a claim for increased aid.
To Secondary Schools for Girls			35,500				32,020		23,964	
To Primary Schools for Girls	66,000	(b)	32,000		64,000		31,072		21,033	(b) Eight months actuals of the current year are in advance of those of the last year by 5,000 and the Revised provides for this excess.
Grants to Schools, Special—For Boys—Training			4,000		9,000		4,618		2,597	
For Boys—Technical	8,000		10,000		11,000		9,229		6,593	
For Girls—Training	12,000		6,500		9,100		5,980		4,227	
For Girls—Technical	9,000		4,000		3,500		3,840		2,714	
Scholarship Grants—General Education	4,000									
Training Masters	5,500		3,000		6,000		4,851		1,522	
Training Mistresses	7,000		7,500		7,500		5,521		4,844	
Gymnastic Schools	11,000		10,500		9,500		10,787		6,741	
Technical Schools	...		300		...		835		164	
Building Grants	5,800		5,700		5,500		4,623		4,174	(c) This increase is necessary to aid managers in providing hostel accommodation.
Special Grants for Furniture, Apparatus and Maps	(c)40,000		30,000		30,000		35,936		7,627	
Grants for Feeding and Clothing in European Boarding Schools and Orphanages	12,000		1,30,000		9,500		13,739		9,957	
Payments by Results including cadet grants	10,000									
Grants to Eleemosynary Schools	1,35,000		9,000		10,000		9,107		6,807	
To Municipal Funds	700		13,000		1,35,000		1,40,033		22,055	
	25,000		200		1,500		273		140	
			27,800		22,000		26,846		14,105	
Deduct—Probable Savings	5,40,000			5,00,000						
	5,900				5,20,100					
TOTAL, PROVINCIAL		5,34,100		(d) 5,00,000		5,20,100		5,10,568	2,50,728	(d) These are fluctuating charges. The Revised has been reduced with reference to the actuals of the past and current years.
LOCAL.										
Salary Grants to Primary Schools, General					3,000		2,697		1,596	
Building Grants					5,000		1,635		155	
Payments by Results—Secondary Schools—For Boys										
Secondary Schools—For Girls					1,80,000		2,24,900		37,688	
Primary Schools—For Boys										
Primary Schools—For Girls					2,000		558		39	
Miscellaneous Grants							...		...	
Results Grants to Combined System Schools					40,000		1,201		830	
Grants to Municipalities							2,669		332	
Special Grants for Furniture										
TOTAL, LOCAL		2,25,000		2,20,000		2,30,000		2,33,660	40,640	
TOTAL		7,59,100		7,20,000		7,50,100		7,44,228	2,91,368	

DETAILED ACCOUNT No. 22H.—EDUCATION.—Scholarships.

PROVINCIAL.										
In Colleges, General	8,000									
In Colleges, Professional	6,000		8,000		9,000		6,876		5,452	
In Secondary Schools for Boys			6,000		5,000		6,090		4,011	
In Primary Schools for Boys							1,781		2,724	
In Secondary Schools for Girls	9,000						132		66	(e) Government is about to be addressed for the institution of a few special scholarships in connection with the College of Engineering Workshops and also for students in Industrial Schools in Standards C and D and the Elementary Technical Examination class.
In Primary Schools for Girls			7,000		9,000		3,807		3,243	
In Special Schools other than Training Schools	(e)7,000								3,556	* In training schools.
			4,000		5,000		3,647		* 92	
LOCAL. *TOTAL PROVINCIAL*		30,000		25,000		28,000		22,333	19,174	
In Secondary Schools					500		241		90	
In Primary Schools					1,500		309		75	
TOTAL, LOCAL		1,000		500		2,000		550	165	
TOTAL		31,000		25,500		30,000		22,883	19,339	

DETAILED ACCOUNT No. 22I.—EDUCATION.—Miscellaneous.

PROVINCIAL.										
Purchase and Collection of Oriental Manuscripts	1,860		2,000		1,884		1,818		1,483	
Registration of Books	3,816		3,300		3,816		3,218		2,131	
Teachers' Certificates Examinations	(f)11,000		9,000		9,000		15,820		6,916	(f) The scale of Teachers' Certificate Examination fees has been raised and the payment to Examiners will also be larger.
Miscellaneous	1,324		1,300		1,300		110		585	
Students' Hostels	80,000		...		80,000		...		...	(g) The Budget has been greatly reduced in the Revised, as no payments will be made during the current year on account of students' hostels, the whole of the provision for the current year being transferred to that for next year.
TOTAL, PROVINCIAL		98,000		(g)15600		96,000		20,966	11,120	
LOCAL. Book Depôt—Purchase of Books					12,000		11,327		8,327	
Book Depôt—Commission on Sale of Books,					2,000		1,798		1,006	
Miscellaneous					1,600		950		791	
TOTAL, LOCAL		14,800		13,400		15,600		14,075	5,124	
TOTAL		1,12,800		29,000		1,11,600		35,041	16,244	

23.—ECCLESIASTICAL.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments	23A	3,90,000	3,75,700	3,79,500	4,05,329	2,49,219
Cemetery Establishment	23B	13,000	10,300	10,500	10,198	6,451
Miscellaneous Ecclesiastical Charges (*a*)		6,000	6,000	6,000	6,000	* 4,100
TOTAL		4,09,000	3,92,000	3,96,000	4,21,527	2,59,770

(*a*) Allowance to Roman Catholic Archbishop.

* Includes Rs. 100 on account of remuneration to the Principal of St. Thomé for correcting proof sheets of Dutch inscriptions.

DETAILED ACCOUNT No. 23A.—ECCLESIASTICAL.—Ecclesiastical Establishments.

Vide APPENDIX D, PAGE .

SUMMARY.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHURCH OF ENGLAND	3,56,429		3,46,200		3,46,500		3,68,954		2,30,267
CHURCH OF SCOTLAND	28,500		23,900		29,000		32,083		14,998
OTHER CHURCHES	5,000		5,600		4,000		4,292		3,954
Add—For rounding	71								
TOTAL		3,90,000		3,75,700		3,79,500		4,05,329	2,49,219

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.
			CHURCH OF ENGLAND.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Lord Bishop (2,133-5-4)	25,600		25,600		25,600				17,067
	1	1	Domestic Chaplain (800)	9,600				9,600		25,600		
			House-rent Allowance (75)	900				900				2,133
			Archdeacon's Allowance (266-10-8)	3,200				3,200				1,706
	1	1	Secretary and Registrar (213-5-4)	2,560				2,560		3,200		
	5	7	Senior Chaplains, Madras (*a*) (800)	(*b*)67,200				48,000		2,560		7,176
			Presidency House-rent Allowance (130)									
	1	1	Senior Chaplain, Pallavaram (800)	9,360				6,240				
			House-rent Allowance (75)	9,600				9,600		10,888		
				900				900				
	15	17	Senior Chaplains (800)	(*b*)								
	2		Junior Chaplains (500)	1,63,200				1,44,000				1,58,380
			Presidency House-rent Allowance (130)	(*b*) ...		2,52,400		12,000				
	8	6	Junior Chaplains 3 (500), 3 (400)	(*b*) ...				3,120				
	15	15	Allowance to Clergymen in spiritual charge of stations at which Chaplains are not stationed (150), 9 (100), (50), (35), 2 (25), (20)	(*b*)32,400				44,400		2,45,962		
	1	1	Marriage Registrar (50)	(*c*) 14,460				14,460				
			Allowance to the Bishop of Travancore and Cochin for performing Chaplain's duties at Trivandrum and Quilon (250)	600				600				
				3,000				3,000				
				3,42,580				3,28,180				1,86,462
			Deduct—Probable Savings	*57,520*				*58,393*				22,058
	33	33	Exchange Compensation Allowance	2,85,060		2,78,000		2,69,787		2,88,210		2,08,520
				35,000		32,000		37,771		44,552		
					3,20,060		3,10,000		3,07,558		3,32,762	
Establishment—	1	1	Verger (21)	252		252		252				9,016
			Organist's Allowance (175)	2,100		2,100		2,100				
	1	1	Choir Allowance (85)	1,020		1,020		1,020				
	1	1	Beadle (14)	168		168		168				
	17	17 (*d*)	Clerks (50), (35), (34), 2 (20), (15), 10 (12), (6)	3,600				3,600		13,367		
	87	86	Servants (9), 2 (8), 39 (7), 7 (6), 2 (5½), 18 (5), 11 (4), 5 (3½), (2)	6,048		9,860		6,084				
	1	1	Church-keeper (21)	252				252				
					13,440		13,400		13,476		13,367	
			Carried over		3,33,500		3,23,400		3,21,034		3,46,129	

(*a*) Garrison Chaplain, Madras, and Keeper, St. George's Cathedral, Madras, have free quarters.

(*b*) Two Junior Chaplains have already attained the rank of Senior Chaplains and two more will become seniors during 1897-98.

(*c*) The Clergymen at Kurnool and Wynad have not been drawing their allowances, but their allowances are budgeted for so as to provide according to the sanctioned scale.

(*d*) The decrease here is due to the abolition of the post of chowkidar at the church at Chicacole.

DETAILED ACCOUNT No. 23A.—ECCLESIASTICAL.—Ecclesiastical Establishments—*contd.*

Vide APPENDIX D. PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			CHURCH OF ENGLAND—*contd.*										
			Brought forward .		3,33,500		3,23,400		3,21,034		3,46,129	2,17,536	
Allowances—			The Bishop's Visitation Allowance .	2,500		2,500		3,000		2,057		681	
			Travelling Allowance of Chaplains, to join appointments . .	800		700		800		853		486	
			Travelling Allowance of Chaplains on duty	10,000		10,400		10,000		10,427		6,456	
			Conveyance Allowance of Chaplains, Pallavaram (150) . . .	1,800		1,800		1,800		1,822		1,242	
					15,100		15,400		15,600		15,159		
Supplies and Services—			Church Furniture, Altar Cloth, etc.	300		200		200		296		452	
			Petty Works of Construction .	2,429		2,200		4,500		2,299			* Repairing the choir buss of St. Mary's Church.
					2,729		2,400		4,700		2,595		
Contingencies—			Repairs to Furniture . . .	...		...		...		* 95		239	
			Purchase of Stationery . .	12		12		12		12		2	
			Clock-winding	60		60		60		60		706	
			Hot and Cold Weather Charges .	136		136		136		136		2,141	
			Sweepers' Allowances . . .	48		48		48		48		326	
			Postage Charges	310		310		320		306			
			Telegraph Charges	20		20		20		13			
			Rents, Rates and Taxes . .	1,000		1,000		1,000		986			
			Lighting Charges	3,240		3,240		3,240		3,225			
			Office Expenses	274		174		330		190			
					5,100		5,000		5,166		5,071		
			TOTAL CHURCH OF ENGLAND .		3,56,429		3,46,200		3,46,500		3,68,954	2,30,267	
			CHURCH OF SCOTLAND.										
Salaries—	1	1	Senior Chaplain (800) . .	9,600				9,600		8,000			
			Special Allowance (150) . .	1,800		(a)		1,800		1,500		11,027	
			House-rent Allowance (130) .	1,560		8,500		1,560		1,254			
	1	1	Chaplain (800) at Bangalore .	9,600		(a)10,000		9,600		9,593		704	
	1		Assistant Chaplain on probation .	...		...		...		3,200		1,473	
			House-rent Allowance . . .	...		...		...		1,040			
	2	2	Exchange Compensation Allowance	2,763		2,500		3,246		3,980			
					25,323		21,000		25,806		28,567		
Establishments—	1	1	Precentor (21)	252									
	2	2	Clerks (14), (12)	312		252		252				910	
	5	5	Peons (7)	420		312		312					
	3	3	Gardeners (5½)	189		420		420					
	1	1	Maty (7)	84		189		189		1,365			
	1	1	Water-carrier (5)	60		84		84					
	1	1	Sweeper (4)	48		60		60					
						48		48					
					1,365		1,365		1,365		1,365		
Allowances—			Travelling Allowances . .	750		500		750		1,174		243	
			Capitation Allowances . .	488		250		500		263		147	
					1,238		750		1,250		1,437		
Supplies and Services—			Purchase of Furniture . .	...		...		...		100			
					...		...		...		100		
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .									...	
			Purchase of European Articles each costing not less than Rs. 5 .										
			Purchase of Country Articles each costing less than Rs 50 . .	50				50		...			
			Purchase of Country Articles each costing not less than Rs. 50 .										
			Purchase of Books . . .	5						3			
			Repairs to Furniture . . .	...				...		15		226	
			Peons' Belts and Badges . .	15				...		11			
			Carriages of Stationery and Records.	...				15		20			
			Rattan Mats and Blinds . .	...				...		10			
			Table Cloth	...				...		45			
			Purchase of Stationery . .	...				...		60			
			Clock-winding	60				60		...		...	
			Carried over .	130	27,926		23,115	125	28,421	164	31,469	14,730	

(a) The Senior Chaplain was on special leave to Europe for 6 months from 23rd April 1896, and the Revised estimate provides for acting allowances of the Chaplain at Bangalore during the period and for the Senior Chaplain's full pay for the remaining months.

DETAILED ACCOUNT No. 23A.—ECCLESIASTICAL.—Ecclesiastical Establishments—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	CHURCH OF SCOTLAND—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	130	27,926		23,115	125	28,421	164	31,469	14,730	
Contingencies—cont.			Postage Charges	15				15		11		12	
			Telegraph Charges	10				10		21		12	
			Rents, Rates and Taxes	...				...		...		244	
			Binding Charges	5				...		4			
			Lighting Charges	366				366		366			
			Office expenses	15				31		48			
			Miscellaneous	33				...					
					574		785		547		614		
			Add—For rounding		28,500		23,900		28,968		32,083	14,998	
			TOTAL CHURCH OF SCOTLAND		28,500		23,900		29,000		32,083		

DETAILED ACCOUNT No. 23B.—ECCLESIASTICAL.—Cemetery Establishment.

Establishment—	85	87	Servants 7 (7), (6), 65 (5), 7 (4), 2 (3), (24), 3 (2), (1)	5,082		5,200		4,974		5,080		3,413	
					5,082		5,200		4,974		5,080		
Supplies and Services—			Petty Works of Construction	7,931		5,000		5,439		5,064		3,017	
					7,931		5,000		5,439		5,064		
Contingencies—			Petty Repairs (Miscellaneous)	68		100		87		54		21	
					68		100		87		54		
			Deduct—For rounding		13,081							6,451	
					81								
			TOTAL		13,000		10,300		10,500		10,198		

24.—MEDICAL.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.		
Medical Establishment (*a*)	24A	5,35,300	5,34,400	5,20,100	5,45,392	3,56,117	
Hospitals and Dispensaries (*a*)	24B	3,58,300	3,52,000	3,60,100	3,42,151	2,28,865	
Sanitation and Vaccination (*b*)	24C	1,13,900	1,21,000	1,33,800	1,19,694	78,484	
Grants for Medical Purposes (*a*)	24D	3,700	4,500	5,200	4,789	3,376	
Medical School and College (*c*)	24E	1,73,000	1,73,000	1,80,000	1,75,958	1,14,492	
Lunatic Asylum (*a*)	24F	89,000	88,000	84,700	87,257	57,936	
Chemical Examiner (*d*)	24G	22,000	22,000	22,200	24,180	13,919	
Refunds	...	800	1,100	900	779	1,089	
TOTAL PROVINCIAL		12,96,000	12,96,000	13,07,000	13,00,180	8,54,273	
LOCAL.							
Hospitals and Dispensaries	24B	7,25,000	7,10,000	7,45,000	7,09,799	4,27,310	
Sanitation and Vaccination	24C	7,15,000	7,00,000	6,88,000	6,99,589	4,18,018	
Medical School and College	24E	7,000	7,000	6,800	6,687	4,618	
Refunds	...	1,000	1,000	200	1,506	287	
TOTAL LOCAL		14,48,000	14,18,000	14,40,000	14,17,591	8,50,233	
TOTAL		27,44,000	27,14,000	27,47,000	27,17,771	17,04,511	

(*a*) The expenditure is controlled by the Surgeon-General with the Government of Madras.
(*b*) The expenditure under Sanitation and Vaccination proper is controlled by the Sanitary Commissioner and the expenditure under Sanitary Engineering is controlled by the Sanitary Engineer.
(*c*) The expenditure is controlled by the Director of Public Instruction. (*d*) The expenditure is controlled by the Chemical Examiner.

DETAILED ACCOUNT No. 24A.—MEDICAL.—Medical Establishment.

Vide APPENDIX D, PAGE .

SUMMARY.	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	65,400		65,400		65,330		66,902		44,346
DISTRICT MEDICAL AND SANITARY OFFICERS	4,44,900		4,34,000		4,36,170		4,50,075		2,87,579
RESERVE MEDICAL SUBORDINATES	25,000		35,000		18,600		28,415		24,192
TOTAL		5,35,300		5,34,400		5,20,100		5,45,392	3,56,117

Numbers. 1896–97.	Numbers. 1897–98.	DETAILS.	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	EXPLANATORY REMARKS.
		SUPERINTENDENCE.										
Salaries— 1	1	Surgeon-General (2,500)	30,000		(a)32,100		30,000		30,000		22,100	(a) Includes acting allowances paid to Surgeon-Lieutenant-Colonel Bateman during the absence of Surgeon-Major-General C. Sibthorpe on three months' privilege leave.
1	1	Secretary to Surgeon-General (800)	9,600		(b) 8,300		9,600		9,355		5,558	(b) The post is held by a junior officer.
		House-rent Allowance (75)	900		900		900		840		600	
2	2	Exchange Compensation Allowance	4,772		4,800		5,604		6,399		3,341	
			2,400	45,272		46,100	2,400	46,104		46,594		
Establishment— 1	1	Manager (200)										
5	5	Clerks (110), (100), (65), (60), (55)	4,680		12,500		4,680		12,561		8,459	
13	13	Clerks (50), (45), 2 (40), 2 (35), 2 (30), (25), (20), (15), (14), (12)	4,692				4,692					
10	10	Servants (10½), 2 (10), (9), (8), 3 (7), (5), (3½)	924				924					
				12,696		12,500		12,696		12,561		
Allowances—		Travelling Allowance of Officers									322	
		Travelling Allowance of Establishment										
				1,800		1,200		1,500		1,820		
Contingencies—		Purchase of Books	20				...					
		Purchase of Periodicals	180				180					
		Subscription to Newspapers										
		Repairs to Furniture	100				150					
		Liveries and Clothing of Servants	30				...					
		Carriage of Stationery and Records	250				130				1,370	
		Record-racks, Boards, etc.	100		1,750		...		1,878			
		Table Cloths	20				...					
		Advertisement	300				250					
		Hot and Cold Weather Charges	250				350					
		Binding Charges	150				120					
		Lighting Charges	30				...					
		Office Expenses	40				...					
		Miscellaneous	62				...				805	
		Postage Charges	1,400		1,200		1,150		1,394		191	
		Telegraph Charges	300		250		300		326		1,600	
		Rents, Rates and Taxes	2,400		2,400		2,400		2,329			
				5,632		5,600		5,030		5,927		
		TOTAL SUPERINTENDENCE		65,400		65,400		65,330		66,902	44,346	
		DISTRICT MEDICAL AND SANITARY OFFICERS.										
		PRESIDENCY TOWN.										
Salaries— 3	3	Presdy. Dist. Surgeons (1,050) (c)	37,800				37,800					
		House-rent 3 (125)	4,500				4,500					
1	1	Presdy. District Surgeon (850) (d)	10,200				10,200					
		House-rent (100)	1,200				1,200					
1	1	Surgeon to H. E. the Governor (1,000)	12,000				12,000					
		House-rent while at the Presdy.	600				600					
1	1	Addl. Medl. Offr., Genl. Hospl. (550)	6,600				6,600					
1	1	Asst. Surgn. (100)	1,200				1,200					
1	1	Senior Asst. Surgeon, Military (400)	4,800				3,600					
		Staff Allowance (30)	360				360					
		House-rent Allowance (75)	900				900					
2	2	Civil Apothecaries (75), (50)	1,500				1,500					
		Charge Allowance 2 (30)	720				720					
3	3	Hospital Assistants (55), 2 (25)	1,260				1,260					
		Local Allowance 3 (10)	360				360					
		House-rent 3 (8)	288				288					
		Add Moiety of Pay and Allowance of one Hospital Assistant transferred from Jails (p. 99)	390				390					
		Moiety of House-rent Allowance	48				50					
6	6	Exchange Compensation Allowance	8,763				10,288					
		Carried over	93,480		3,90,000		93,816		3,92,708			

(c) Surgeon, 1st District, draws Rs. 150 as Medical Inspector of Emigrants, 26I, page 176, and Rs. 100 for giving clinical instructions, page 161; and Surgeon, 4th District, draws Rs. 100 as Professor of Medical Jurisprudence, page 161.

(d) Surgeon, 2nd District, draws Rs. 100 as Health Officer and Superintendent of Voluntary Venereal Hospital, 24B, page 148.

DETAILED ACCOUNT No. 24A.—MEDICAL.—Medical Establishment—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
			DISTRICT MEDICAL AND SANITARY OFFICERS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			MOFUSSIL DISTRICTS.										
			Brought forward .	93,489				93,816					
Salaries—cont.	28	28	Mofussil District Medical and Sanitary Officers 5 (1,050), 6 (950), 1 (850), 12 (750), 4 (550) (*a*) .	2,76,000				2,78,400				2,56,663	
	2	2	Uncovenanted Medical Officers (350) (*b*), 300 for 6 months . .	6,000				6,000					
	20	20	Assistant Surgeons 6 (200), 11 (150), 3 (100)	37,800				36,000					
			Local Allowance 20 (50) . .	12,000				12,000					
	1	1	Senior Military Assistant Surgeon (400)	4,800		3,90,000		4,800		3,92,708			
	1	1	Military Assistant Surgeon (450) .	5,400				4,200					
			Staff Allowance (30) . . .	360				360					
			House-rent Allowance (50) .	600				600					
	4	(*c*)3	Civil Apothecaries (100), 2 (75) .	3,000				3,900					
			Charge Allowance 3 (50) . .	1,800				2,400					
			Wynaad Allowance (50) . .	600				600					
			Warm Clothing Allowance (7) .	84				84					
	1	...	1st Class Hospital Assistant (55) (*c*)					660					
			Local Allowance (10) (*d*) . .					120					
	18	18	Exchange Compensation Allowance.	23,268		†25,000		28,554		36,317		17,784	* Includes the Exchange Compensation Allowance of the District Medical Officers of the Presidency Town.
				4,65,141				4,72,494					
			Deduct—Probable Savings .	*40,889*				*54,662*					
					4,24,252		4,15,000		4,17,832		4,29,025		
			PRESIDENCY TOWN.										
Establishment—	...	1	Clerk (20) Temporary . . .	240				...					
	2	2	Servants (7), (6)	† 188				188				358	
			MOFUSSIL DISTRICTS.			500				281			
	3	3	Servants 1 (8), (4), (7) . .	‡ 408				420					
	1	...	Compounder (12—15) . .	...				144				...	10,998
					836		500		752		281		
Allowances—			Hill-Journey Allowance . .							362			
			Travelling Allowances . .							17,850			
					17,000		16,000		14,850		18,212		
			PRESIDENCY TOWN.										
Contingencies—			Postage Charges . . .	70				70					
			Rents, Rates and Taxes . .	220				...					
			Lighting Charges . . .	5				...					
			Office Expenses	12				...					
					307				70				
			MOFUSSIL DISTRICTS.										
			Purchase of Country Articles each costing less than Rs. 50 . .	7								1,776	
			Purchase of Periodicals . .	3				...					
			Repairs to Furniture . .	5				...		2,557			
			Liveries and Clothing of Servants .	40				...					
			Carriage of Stationery and Records.	48				...					
			Postage Charges . . .	2,032				...					
			Telegraph Charges . . .	233				2,206					
			Rents, Rates and Taxes . .	60				234					
			Binding Charges . . .	14				60					
			Office Expenses	63				166					
			Miscellaneous	...				...					
					2,505		2,500		2,666		2,557	2,87,579	
			TOTAL DISTRICT MEDICAL AND SANITARY OFFICERS . .		4,44,900		4,34,000		4,36,170		4,50,075		
			RESERVE MEDICAL SUBORDINATES.										
	3	3	Assistant Surgeons (100) . .	3,600		1,500		3,600		1,116		1,046	
	6	6	Apothecaries (75), 5 (50) . .	3,900				3,900		10,013		9,583	
	31	59	Hospital Assistants 10 (55), 10 (35) and 39 (25)	22,500		13,500 2,0000		14,100		17,286		13,563	
				30,000				21,600					
			Deduct—Probable Savings .	*5,000*				*3,000*					
			TOTAL RESERVE MEDICAL SUBORDINATES		25,000		(*e*)35,000		18,600		28,415	24,192	(*e*) The increase is due to the addition of newly-passed men on the 30th June 1896, who will remain as such until provided with permanent appointments.

(*a*) The Civil Surgeon, Chingleput, draws Rs. 100 as Superintendent of the Reformatory School (22 F), page 136; Civil Surgeons, Vizagapatam and Calicut, draw Rs. 50 each as Lunatic Asylum Allowance (24 F), page 164, and four more draw Rs. 100 each for charge of Jails (19Ba), page 99.
(*b*) The Assistant Surgeon, Negapatam, has been appointed Uncovenanted Medical Officer.
(*c*) Appertains to the Amin Divi Dispensary, Laccadive Islands.
(*d*) Draws also a vaccination allowance of Rs. 10, which is shown under 24 C. Sanitation and Vaccination, page 157.
† Includes moiety of pay of the servant attached to Her Majesty's Civil Debtors' Jail, Madras, page 99.
‡ Includes the pay of the office establishment of the District Medical and Sanitary office, Vizagapatam.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries.

SUMMARY.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.										
PRESIDENCY HOSPITALS AND DISPENSARIES—										
I. GENERAL HOSPITAL	1,73,000		1,61,400		1,74,475		1,53,809		1,01,209	
II. GOVERNMENT MATERNITY HOSPITAL	57,600		50,300		54,840		52,212		32,964	
III. LEPER HOSPITAL	26,500		26,300		32,310		26,518		17,949	
IV. OPHTHALMIC HOSPITAL	19,000		17,200		19,000		16,104		12,226	
V. VOLUNTARY VENEREAL HOSPITAL	12,700		13,300		13,700		11,966		8,982	
VI. GOVERNMENT HOUSE DISPENSARY	3,100		2,500		2,900		2,344		1,656	
	2,91,900				2,97,225					
Deduct—Probable Savings	*3,675*				*3,500*					
TOTAL PRESIDENCY HOSPITALS, ETC.		2,88,225		2,71,000		2,93,725		2,62,953	1,74,986	
MOFUSSIL HOSPITALS AND DISPENSARIES—										
(i) OOTACAMUND HOSPITAL (ST. BARTHOLOMEW'S, NILGIRIS)	...									
(ii) PALLIPORT LAZARETTO HOSPITAL (MALABAR)	3,870				1,370					
(iii) GUNIPORE HOSPITAL (VIZAGAPATAM AGENCY)	870				3,860					
(iv) BHADRACHALAM HOSPITAL (GODAVARI AGENCY)	2,020				1,050					
(v) RAYAGADA HOSPITAL (VIZAGAPATAM AGENCY)	2,060				2,050					
(vi) UDAYAGIRI HOSPITAL (GANJAM AGENCY, GUMSUR)	1,540				2,130					
(vii) BISSEMKATAK HOSPITAL (VIZAGAPATAM AGENCY)	1,460				1,740					
(viii) JEYPORE HOSPITAL (JEYPORE ESTATES)	2,220				1,620					
(ix) MINICOY DISPENSARY (MALABAR)	1,770				2,070					
(x) NOWRANGAPORE HOSPITAL (VIZAGAPATAM AGENCY)	1,920				1,990					
(xi) POLAVARAM DISPENSARY (GODAVARI AGENCY)	1,850				1,580					
(xii) CHODAVARAM DISPENSARY (DO.)	1,220				1,840					
(xiii) MALKANGIRI DISPENSARY (VIZAGAPATAM AGENCY)	...				1,700					
(xiv) AMINI DEVI DISPENSARY (SOUTH CANARA)	1,110				2,100					
CIVIL MEDICAL PUPILS	2,100				130					
TRAVELLING ALLOWANCE	2,000				...					
					420					
Deduct—Probable Savings	26,010				25,650					
	2,590				*2,650*					
TOTAL MOFUSSIL HOSPITALS, ETC.		23,420		25,000		23,000		28,940	16,167	
CONTRIBUTION TO LOCAL FUND DISPENSARIES	30,251				30,251					
Do. MUNICIPAL DISPENSARIES	3,213		39,000		3,213		37,270		26,645	
Do. PRIVATE HOSPITALS AND DISPENSARIES	13,191		17,000		9,911		12,988		11,067	
GRANTS TO HOSPITALS AND DISPENSARIES									37,712	
TOTAL HOSPITALS AND DISPENSARIES—PROVINCIAL		46,655		56,000		43,375		50,258	2,28,865	
		3,58,300		3,52,000		3,60,100		3,42,151		
LOCAL.										
HOSPITALS AND DISPENSARIES		7,25,000		7,10,000		7,45,000		7,09,799	4,27,310	
TOTAL		10,83,300		10,62,000		11,05,100		10,51,950	6,56,175	

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.							
			PROVINCIAL.							
			PRESIDENCY HOSPITALS AND DISPENSARIES.							
			I. GENERAL HOSPITAL, MADRAS.							
Salaries—	1	1	Assistant Surgeon, Military (200)	2,400			2,400	5,252		
			Staff Allowance (30)	360			360	574		
			House-rent Allowance (45)	540			540	1,065		
	9	9	Civil Apothecaries 2 (75), 7 (50)	6,000		15,000	6,000	6,090		10,607
			Local Allowance 9 (30)	3,240			3,240	2,107		
	4	4	Hospital Assistants 2 (55), 2 (25)	1,920			1,920	2,436		
			Local Allowance 4 (10)	480			480	480		
			House-rent 4 (8)	384			384	132		
					15,324		15,000	15,324	18,136	
			Carried over		15,324		15,000	15,324	18,136	10,607

Detailed Account No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*Provincial*—contd. Presidency Hospitals and Dispensaries—*contd.* I. General Hospital, Madras—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			Brought forward		15,324		15,000		15,324		18,136		
Establishment—	38	32	Matrons and Nurses (300–20–400), (200–20–300), (60), (50), 8 (40), 10 (30), 10 (20)	18,000				19,080				10,607	
	2	2	Exchange Compensation Allowance to Matrons	900				1,001		14,644		10,524	
			Ration Allowance to Nurses 30 (15)	5,400				6,480					
	8	8	Clerks (50), (35), and 6 (20)	2,460				2,460					
	5	5	Stewards (200–10–250), (60–8–100), (30–4–50), (25), (19)	4,830				4,752					
	2	2	Store-keeper (45), Hospital Sergeant (44)	1,068				1,068					
	6	6	Compounders 4 (9–3–18), 2 (9)	684				660					
	171	201	Ward Attendants and Servants—Weighman (15), Female Ward Attendants, 1st Grade, 4 (15), 2nd Grade 6 (12), 3rd Grade 8 (9), 4th Grade 4 (7); Male Ward Attendants, 1st Grade, 6 (12), 2nd Grade 20 (10), 3rd Grade 20 (8), 4th Grade 14 (7); Nurses Maty (7), Dhobies 8 (8), Tailors 2 (8), Iceman (6), Attendants Steward's Office 2 (10), 2 (7), Kitchen Attendants 2 (6), (5½), Massalchees (8), (7); Head Cook for Europeans (14), Cooks' Mates (10), (7), Native Head Cook (10), Cooks 2 (8), Cook's Mate 2 (6), Hindu Cook (5), Butcher (6), Carpenter (14), Carpenter's boy (6), Peons 3 (7), Kitchen Woman (4), Headman of Servants (10), Bearers 4 (7), 12 (6), Gardeners (6), 4 (5), Toties, Male, 23 (6), Toties, Female, 8 (4), Toties, Female, for Nurses (5), Sweepers 7 (4), Lascars 7 (6), Bathmen 3 (6), Bricklayer (11), Attendant, Out-patient Department dispensary 2 (6), Attendants, Apothecary duty room 2 (6), Attendant, Lift room (6), Attendants, Linen room (6), Attendants, Dispensary Department, 2 (8), Puckally (8)	18,378		* 48,000		14,754		23,787			* Includes Rs. 800 on account of Exchange Compensation allowance for the Matrons.
			Reorganization of establishment in the General Hospital	...				9,000				19,802	
			Training School.										
	16		Pupil nurses 6 (15); Ration Allowance 6 (15); Female Ward Attendants, Probationers 4 (6); Male Ward Attendants, Probationers 6 (6)	2,880				...				289	
					54,600		48,000		59,255		38,431		
Allowances—			Travelling Allowances	...		400		...		...	205	34,513	
					...		400		...				
Supplies and Services—			Diet of Patients	43,000		52,000		50,000		50,128		12,317	
			Bedding and Clothing	10,000				7,500					
			Medicines supplied by Military Department	20,000		16,000		10,000		19,475		8,018	
			Country Medicines	10,170		13,000		8,000		11,388			
			Hospital Necessaries										
			Medicines not procurable at the Medical Store Depôt	80				...					
			Funeral Expenses	250				200					
			Sanitary Charges	1,200				1,500		...		80	
			Lime-washing Charges	800		...		400		...		4	
					85,500		81,000		77,600		80,991	91	
Contingencies—			Postage Charges	150		150		150		133			
			Telegraph Charges	10		10		10		2			
			Rents, Rates and Taxes	4,500		4,000		5,500		3,285			
			Purchase of European articles each costing less than Rs. 5										
			Purchase of European articles each costing not less than Rs. 5										
			Purchase of Country articles each costing less than Rs. 50	1,746				1,350					
			Purchase of Country articles each costing not less than Rs. 50										
			Carried over	6,406	1,55,424	4,160	1,44,400	7,010	1,52,179	3,420	1,37,763	96,245	

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*										
			GENERAL HOSPITAL, MADRAS—*contd.*										
			Brought forward	Rs. 6,406	Rs. 1,55,424	Rs. 4,160	Rs. 1,44,400	Rs. 7,010	Rs. 1,52,179	Rs. 3,420	Rs. 1,37,763	Rs. 96,245	
Contingencies—contd.			Purchase of Books	300				110					
			Repairs to Furniture	1,000				75					
			Liveries and Clothing of Servants	1,100				1,600					
			Peons' Belts and Badges	10				10					
			Carriage of Stationery and Records	150				100					
			Rattan Mats and Blinds	1,200				800				4,964	
			Table Cloth	...		12,840		...		12,626			
			Advertisements	150				75					
			Dhoby and Barbers' Charges	...				...					
			Extra Servants	240				2,500					
			Hot and Cold Weather Charges	7,000				9,500					
			Binding Charges	20				16					
			Miscellaneous	...				500					
					17,576		17,000		22,296		16,046	1,01,209	The difference between the Budget and Revised for 1896-97 is partly due to the non-utilization of a special provision of Rs. 9,000 made in the Budget on account of the Reorganization of the Hospital.
			TOTAL, GENERAL HOSPITAL, MADRAS		1,73,000		1,61,400		1,74,475		1,53,809		
			II. GOVERNMENT MATERNITY HOSPITAL.										
Salaries—	1	1	Assistant Surgeon, Military (200)	2,400				2,400		2,400			
			Staff Allowance (30)	360				360		360			
			Teaching Allowance (50)	600				600		600			
	2	3	Civil Apothecaries (75), 2 (50) *	2,100				1,500					
			Local Allowance 3 (30), Teaching Allowance 1 (25)	1,380		8,000		720				5,128	
	1	1	1st-Class Hospital Assistant (55)	660				660					
	2	2	3rd-Class Hospital Assistants (25)	600				600		4,713			
			Local Allowances 3 (10), Teaching Allowance 1 (10)	480				360					
			House-rent Allowance 3 (8)	288				288					
					8,868		8,000		7,488		8,073		
Establishment—	4	6	Matron and Nurses (125—5—150), (75—5—100), 2 (60), 2 (40)	5,080		6,000		3,180		3,376		4,056	
			Ration Allowance to 5 Nurses (15)	900				180				3,224	
	16	...	Female Pupils 9 (15), 7 (7)	...				2,208		3,999			
	2	2	Clerk (25), Store-keeper (20)	540				540					
	1	1	Steward (60—8—100)	1,200				1,200					
	62	64	Warders and Servants—1st-Class Native Midwives 2 (15), 2nd-Class Native Midwives 2 (12), Linen-keeper (25), Ration allowance to Linen-keeper (15), Ayahs 7 (6), Dhobies 4 (8), Dhoby boy (4), Tailor woman (10), Female Toties 16 (4), Peons 2 (7), European Cooks (9), (8), Native Cooks (9), (6), Massalchees 2 (7), Dispensary Coolies 2 (6), Gardeners 4 (6), Lascars 8 (6), Water-woman 1 (4), Woman Cooly 1 (4), Male Toties 6 (6)	5,208		10,000		4,464		6,038		3,967	
			Reorganization of Nursing and Training Establishment	...				5,000					
		27	School Establishment—Midwifery Pupils European and Eurasian 9 (20), Midwifery Nurse Pupils European and Eurasian 9 (20), Native Nurse Pupils English-speaking 2 (10), Native Midwifery Pupils, Vernacular speaking 7 (7)	5,148				...				2	
					18,076		16,000		16,772		13,413		
Allowances—			Travelling Allowance	...		...		...			43	9,466	
				...		...		...					
Supplies and Services—			Diet of Patients	10,800		13,200		† 14,500		13,751		1,948	
			Bedding and Clothing	3,500				3,500					
			Medicines supplied by Military Department	5,000		3,000		4,903		259			
			Country Medicines	2,500		2,000		2,000		8,489		1,428	
			Hospital Necessaries										
			Medicines not procurable at the Medical Store Depôt	60		...		60		...			
			Funeral Expenses	20		...		20		...			
			Sanitary Charges	600		...		600		...			
			Lime-washing Charges	250		...		250		...			
			Nurses' Mess Kit	100		...		100		...			
					22,830		18,200		25,933		22,499	29,219	
			Carried over		49,774		42,200		50,193		44,028		

* Get free quarters.

† Includes money allowance to patients.

Detailed Account No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd. PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			II. Government Maternity Hospital—*contd.*										
			Brought forward		49,774		42,200		50,193		44,028	29,219	
Contingencies—			Purchase of European Articles each costing less than Rs. 5										
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	238				270					
			Purchase of Country Articles each costing not less than Rs. 50			4,055						2,540	
			Repairs to Furniture	600						4,309			
			Rattan Mats and Blinds	100				600					
			Advertisements	70				100				20	
			Extra Servants	...				60		60		2	
			Hot and Cold Weather Charges	500				70		2		1,183	
			Scavenging Expenses	...				300		3,813			
			Postage Charges	64		40		192				...	
			Telegraph Charges	4		5		50		...			
			Rents, Rates and Taxes	4,000		4,000		5					
			Batta to pregnant women	2,250		...		3,000					
					7,826		8,100		4,647		8,184	32,964	
			Total Government Maternity Hospital		57,600		50,300		54,840		52,212		
			III. Leper Hospital.										
Salaries—	1	1	Civil Apothecary (75)	900		1,200		900				900	
			Local Allowance (30)	360		360		360		800		240	
					1,260		1,560		1,260	360	1,160		
Establishment—	2	2	Clerk (35), Store-keeper (20)	660									
	26	26	Servants and Ward Attendants—Compounder (9), Peons 2 (7), Lascar (6), Dhoby (25), Barber (10), Tailor (8), Cooks (8), (7), Assistant Cooks 2 (5), Dressing Cooly (7), Ward Coolies (7), (6), Watermen 2 (5), Gardener (5), Female Ward Coolies 2 (5), Cooly Woman (4), Toty (7), Dressing Toties 3 (7), Female Toties 2 (5).	2,208		2,800		660		2,859		1,892	
					2,868		2,800	2,208	2,868		2,859		
Supplies and Services—			Diet of Patients	16,500		18,000		17,500				12,383	
			Bedding and Clothing	1,400		...		1,500		17,928		...	
			Medicines supplied by Military Department	600		500		4,522		558		1,689	
			Country Medicines										
			Hospital Necessaries	2,500		2,000		2,800		2,536			
			Medicines not procurable at the Medical Store Depôt	60		...		...		...			
			Funeral Expenses	50		...		100		...			
			Lime-washing Charges	50		...		650		...			
					21,160		20,500		27,072		21,022		
Contingencies—			Purchase of European Articles each costing less than Rs. 5										
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	107				233					
			Purchase of Country Articles each costing not less than Rs. 50										
			Purchase of Books	2				...		702		461	
			Petty Repairs to Buildings	50		680		...					
			Repairs to Furniture	50				...					
			Liveries and Clothing of Servants	6				...					
			Carriage of Stationery and Records	10				...					
			Rattan Mats and Blinds	100				100					
			Advertisements	100				...					
			Scavenging Expenses	...				...				...	
			Postage Charges	15		...		15		16		...	
			Telegraph Charges	2		...		2		...		384	
			Rents, Rates and Taxes	770		760		760		759			
					1,212		1,440		1,110		1,477		
			Total Leper Hospital		26,500		26,300		32,310		26,518	17,949	

Detailed Account No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd. PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.* IV. Ophthalmic Hospital.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	1	1	Assistant Surgeon, Military (200)	2,400		1,000		2,400		1,166		* 630	* Civil Apothecary.
			Staff Allowance (30)	360				360		64		...	
	2	2	2nd-Class and 3rd-Class Hospital Assistants (35), (25)	720		700		720		698		441	
			Local Allowance 2 (10)	240		500		240		522		370	
			House-rent 2 (8)	...		200		192		134		128	
					3,720		2,400		3,912		2,584		
Establishment—	2	2	Clerk (20), Store-keeper (20)	480		...		480		...		...	
	2	2	Stewards (60—100) and (15—30)	1,560				1,469					
	30	30	Ward Attendants and Servants—Caste Ward Cook (10), Malabar Cook (8), European Ward Cook (8), Caste Ward Male Attendant (8), Caste Ward Female Attendant (8), European Ward Dhoby (8), Native Ward Dhoby (8), Peon (7), 1st-Class Cooly (7), Caste Ward Waterman (7), 2nd-Class Coolies 2 (6), European Ward Female Nurse (6), Native Ward Female Nurse (6), Weighman (6), Native Ward Toty (6), European Ward Toty (6), Caste Ward Toty (6), 3rd-Class Coolies 4 (5½), Waterman (5), Gardeners 2 (5), Sweeper (4), Cleaning Man (4), Toties (Female) 3 (3½)	2,190		4,000		2,190		3,930		2,691	
					4,230		4,000		4,139		3,930		
Allowances—			Travelling Allowance	...		500		...		51		424	
					...		500		...		51		
Supplies and Services—			Diet of Patients	5,500		7,000		5,000		6,053		5,110	
			Bedding and Clothing	800				600					
			Medicines supplied by Military Department	3,000		1,000		3,729				504	
			Country Medicines	447		500		250		1,902		347	
			Hospital Necessaries										
			Medicines not procurable at the Medical Store Depôt	50				50		...			
					9,797		8,500		9,629		7,955		
Contingencies—			Repairs to Furniture	60		...		...				623	
			Liveries and Clothing of Servants	80		...		80					
			Carriage of Stationery and Records	60		...		...					
			Rattan Mats and Blinds	...		830		60		629			
			Advertisements	25		...		...					
			Hot and Cold Weather Charges	48		...		48				18	
			Scavenging Expenses	...		...		168				11	
			Binding Charges	20		...		16				929	
			Postage Charges	20		20		12		18			
			Telegraph Charges	10		20		6		8			
			Rents, Rates and Taxes	930		930		930		929			
					1,253		1,800		1,320		1,584		
			Total Ophthalmic Hospital		19,000		17,200		19,000	...	16,104	12,226	
			V. Voluntary Venereal Hospital.										
Salaries—			Allowance to Superintendent (100)(*a*)	1,200		1,200		1,200		1,200		740	
	2	2	1st-Class and 3rd-Class Hospital Assistants (55), (25)	960		960		960		921		640	
			Local Allowance 2 (10)	240		240		240		225		160	
			House-rent Allowance 2 (8)	192		400		192		...		300	
					2,592		2,800		2,592		2,346		
Establishment—	2	2	Matron (50), Store-keeper (20) (*b*)	840		800		840		866		429	
	19	19	Ward Attendants and Servants—Nurses (9), (8), Compounder (9), Peons 2 (7), Weighman (6), Water-carriers 2 (6), Ward Attendants 2 (6), Toty Women 2 (6), Cooks 3 (5), Dhoby (10), Sweepers 2 (5), Cooly Woman (4)	1,452		1,400		1,452		1,373		1,099	
					2,292		2,200		2,292		2,239		
			Carried over		4,884		5,000		4,884		4,585	3,368	

(*a*) See note (*d*), page 142.

(*b*) Get free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*										
			V. VOLUNTARY VENEREAL HOSPITAL—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		4,884		5,000		4,884		4,585	3,368	
Supplies and Services—			Diet of Patients	5,500		7,000		5,000		6,428		4,713	
			Bedding and Clothing	600				500				210	
			Medicines supplied by Military Department	628		300		2,416		230		266	
			Country Medicines	300		400		300		222		...	
			Hospital Necessaries	20		...		20		...		...	
			Funeral Expenses	200		...		200		...			
			Lime-washing Charges		7,248		7,700		8,436		6,880		
Contingencies—			Purchase of European Articles each costing less than Rs. 5										
			Purchase of European Articles each costing not less than Rs. 5	...				40		178		265	
			Purchase of Country Articles each costing less than Rs. 50										
			Purchase of Country Articles each costing not less than Rs. 50	200		600		...		3		...	
			Repairs to Furniture	25				...		...		...	
			Carriage of Stationery and Records	20				17		320			
			Advertisements	2				2				8,982	
			Postage Charges	1				1					
			Telegraph Charges	320				320					
			Rents, Rates and Taxes		568		600		380		501		
			TOTAL VOLUNTARY VENEREAL HOSPITAL		12,700		13,300		13,700		11,966		
			VII. GOVERNMENT HOUSE DISPENSARY.										
Salaries—	1	1	Assistant Surgeon, Military (200)	2,400		1,800		2,400		1,800		1,200	
			Staff Allowance (30)	360		360		360		360		240	
			House-rent Allowance	...		40		...		51		23	
					2,760		2,200		2,760		2,211		
Establishment—	1	1	Servant (7)	84		84		84		84		56	
					84		84		84		84		
Supplies and Services—			Medicines supplied by the Military Department	200		216		...		...		117	
			Country Medicines	56		...		56		49		...	
			Hospital Necessaries		256		216		56		49	20	
Contingencies—			Miscellaneous	...		...		...		...		1,656	
			TOTAL GOVERNMENT HOUSE DISPENSARY		...		...		...		...		
					3,100		2,500		2,900		2,344		
			MOFUSSIL HOSPITALS AND DISPENSARIES.										
			(i) OOTACAMUND HOSPITAL (ST. BARTHOLOMEW'S HOSPITAL).										
Salaries—	1	...	Civil Apothecary (50)	...				600					
					...				600				
Establishment—	1	...	Servant (7)	...				84					
					...				84				
Supplies and Services—			Medicines supplied by the Military Department	...									
			Country Medicines	...				610					
			Hospital Necessaries	...				26					
			Funeral Expenses		...				636				
Contingencies—			Carriage of Stationery and Records	...				...					
			Postage Charges	...				20					
			Telegraph Charges	...				5					
			Miscellaneous	...				25					
					...				50				
			TOTAL (i) OOTACAMUND HOSPITAL (ST. BARTHOLOMEW'S HOSPITAL).						1,370				Transferred to grants to Hospitals and Dispensaries.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd. MOFUSSIL HOSPITALS AND DISPENSARIES—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.
			(ii) PALLIPORT LAZARETTO HOSPITAL.								
Salaries—	1	1	1st-Class Hospital Assistant (55)* .	660				660			
			Local Allowance (10) . . .	120				120			
					780				780		
Establishment—	6	6	Servants 2 (6), 2 (5), 2 (4) . .	360				360			
					360				360		
Supplies and Services—			Diet of Patients	1,800				1,700			
			Bedding and Clothing . . .	...				10			
			Medicines supplied by the Military Department	450				540			
			Country Medicines . . .	} ...				160			
			Hospital Necessaries . . .								
			Funeral Expenses . . .								
			Petty Works of Construction . .	300				300			
					2,550				2,710		
			Purchase of Country Articles each costing not less than Rs. 50 .	160				...			
			Carriage of Stationery and Records.	10				...			
			Postage Charges	5				5			
			Telegraph Charges . . .	5				5			
					180				10		
			TOTAL (ii) PALLIPORT LAZARETTO HOSPITAL		3,870				3,860		
			(iii) GUNIPUR HOSPITAL.								
Establishment—	3	3	Servants (5)	180				180			
					180				180		
Supplies and Services—			Diet of Patients	120				90			
			Bedding and Clothing . . .	30				30			
			Medicines supplied by the Military Department	400				645			
			Country Medicines . . .	} 100				75			
			Hospital Necessaries . . .								
					650				840		
Contingencies—			Repairs to Furniture . . .	10				...			
			Carriage of Stationery and Records.	24				...			
			Postage Charges	5				5			
			Telegraph Charges . . .	1				...			
			Miscellaneous	...				25			
					40				30		
			TOTAL (iii) GUNIPUR HOSPITAL .		870				1,050		
			(iv) BHADRACHALLAM HOSPITAL.								
Salaries—	1	1	1st-Class Hospital Assistant (55) .	660				660			
			Charge Allowance (10), Local Allowance (10)	240				240			
			House-rent (5) † . . .	60				60			
					960				960		
Establishment—	4	4	Servants (10), 3 (6) . . .	336				312			
					336				312		
Supplies and Services—			Diet of Patients	75				75			
			Bedding and Clothing . . .	84				85			
			Medicines supplied by the Military Department	500				553			
			Country Medicines . . .	50				50			
					709				763		
Contingencies—			Postage Charges	15				15			
					15				15		
			TOTAL (vi) BHADRACHALLAM HOSPITAL . . .		2,020				2,050		

* Gets free quarters. † Provision made for house-rent pending construction of quarters for the Hospital Assistant.

Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.

Detailed Account No. 24B.—MEDICAL—Hospitals and Dispensaries—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd. MOFUSSIL HOSPITALS AND DISPENSARIES—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			(v) Rayagada Hospital.										
Salaries—	1	1	1st-Class Hospital Assistant (55)*	660				660					
			Charge Allowance (10), Local Allowance (10)	240				240					
Establishment—	4	4	Servants (15), 3 (5)	360	900			360	900				
Supplies and Services—			Diet of Patients	120				70					
			Bedding and Clothing	40				40					
			Medicines supplied by the Military Department	470				590					
			Country Medicines	90				90					
			Hospital Necessaries		720				790				
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	25				...					
			Repairs to Furniture	30				...					
			Carriage of Stationery and Records	15				...					
			Postage Charges	10				10					
			Miscellaneous	...	80			70	80				
			Total (v) Rayagada Hospital		2,060				2,130				
			(vi) Udayagiri Hospital.										
Salaries—	1	1	2nd-Class Hospital Assistant (35)*	420				420					
			Charge Allowance (10), Local Allowance (15)	300	720			300	720				
Establishment—	3	3	Servants (8), (6), (5)	228	228			228	228				
Supplies and Services—			Diet of Patients	170				170					
			Bedding and Clothing	40				40					
			Medicines supplied by the Military Department	30				500					
			Country Medicines	70	580			60	770				
Contingencies—			Repairs to Furniture	4				...					
			Postage Charges	8				10					
			Miscellaneous	...	12			12	22				
			Total (vi) Udayagiri Hospital.		1,540				1,740				
			(vii) Bissemkatak Hospital.										
Salaries—	1	1	3rd-Class Hospital Assistant (25))*	300				300					
			Charge Allowance (10), Local Allowance (15)	300	600			300	600				
Establishment—	4	4	Servants (15), 3 (5)	360	360			360	360				
Supplies and Services—			Diet of Patients	50				25					
			Bedding and Clothing	20				15					
			Medicines supplied by the Military Department	350				590					
			Hospital Necessaries	20				20					
			Funeral Expenses		440				650				
Contingencies—			Repairs to Furniture	25				...					
			Carriage of Stationery and Records	30				...					
			Postage Charges	5				5					
			Miscellaneous	...	60			5	10				
			Total (vii) Bissemkatak Hospital		1,460				1,620				

* Gets free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd. MOFUSSIL HOSPITALS AND DISPENSARIES—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			(viii) JEYPORE HOSPITAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	1st-Class Hospital Assistant (55)*.	660				660					
			Charge Allowance (10), Special Allowance (15)	300				300					
			House-rent Allowance (5)* .	...				60					
					960				1,020				
Establishment—	4	4	Servants (15), (5), (3), (2) . .	300				300					
					300				300				
Supplies and Services—			Diet of Patients . . .	70				70					
			Bedding and Clothing . . .	50									
			Medicines supplied by the Military Department	550				560					
			Country Medicines . . .	60				60					
			Hospital Necessaries . . .	...									
					730				690				
Contingencies—			Purchase of Country Articles each costing less than Rs. 50 . .	(a) 200				...					
			Carriage of Stationery and Records.	16				...					
			Postage Charges . . .	12				12					
			Telegraph Charges . . .	2				2					
			Miscellaneous	...				46					
					230				60				
			TOTAL JEYPORE HOSPITAL.		2,220				2,070				
			(ix) MINICOY DISPENSARY.										
Salaries—	1	1	2nd-Class Hospital Assistant (35) *.	420				420					
			Charge Allowance (10) . .	120				120					
			Special Allowance (25) . .	300				300					
					840				840				
Establishment—	2	2	Servants (18), (10) . . .	336				336					
					336				336				
Supplies and Services—			Medicines supplied by the Military Department	300				514					
			Country Medicines . . .	160				160					
			Hospital Necessaries . . .										
					460				674				
Contingencies—			Purchase of European Articles each costing less than Rs. 5 . .										
			Purchase of European Articles each costing not less than Rs. 5 .										
			Purchase of Country Articles each costing less than Rs. 50 . .	124				80					
			Purchase of Country Articles each costing not less than Rs. 50 .										
			Postage Charges . . .	10				10					
			Miscellaneous	...				50					
					134				140				
			TOTAL MINICOY DISPENSARY .		1,770				1,990				
			(x) NOWRANGAPORE HOSPITAL.										
Salaries—	1	1	1st-Class Hospital Assistant (55)*.	660				300					
			Charge Allowance (10), Special Allowance (15)	300				300					
					960				600				
Establishment—	4	4	Servants (15), 3 (5) . .	360				360					
					360				360				
Supplies and Services—			Diet of Patients . . .	40				20					
			Clothing and Bedding . . .	23				25					
			Medicines supplied by the Military Department	427				540					
			Country Medicines . . .	60				20					
			Hospital Necessaries . . .										
					550				605				
Contingencies—			Purchase of Country Articles each costing not less than Rs. 50 .	40				...					
			Carriage of Stationery and Records	...				...					
			Postage Charges . . .	10				5					
			Miscellaneous	...				10					
					50				15				
			TOTAL NOWRANGAPORE HOSPITAL .		1,920				1,580				

* Gets free quarters.

Detailed Account No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers 1896-97.	Numbers 1897-98.	*Provincial*—contd. Mofussil Hospitals and Dispensaries—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.	
			(xi) Polavaram Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	1st-Class Hospital Assistant (55)	660				660			
			Charge Allowance (10), Local Allowance (5)	180				180			
			House-rent Allowance (5)	60				60			
					900				900		
Establishment—	2	2	Servants (9), (6)	180				168			
					180				168		
Supplies and Services—			Medicines supplied by the Military Department	560				560			
					560				560		
Contingencies—			Purchase of European Articles each costing not less than Rs. 5	...				100			
			Purchase of Country Articles each costing less than Rs. 50	104				...			
			Postage Charges	10				10			
			Rents, Rates and Taxes	96				96			
			Miscellaneous	...				6			
					210				212		
			Total Polavaram Dispensary.		1,850				1,840		
			(xii) Chodavaram Dispensary.								
Salaries—	1	1	3rd-Class Hospital Assistant (25)	300				300			
			Charge Allowance (10), Local Allowance (10)	240				240			
					540				540		
Establishment—	2	2	Servants (15), (8)	276				276			
					276				276		
Supplies and Services—			Medicines supplied by the Military Department	324				806			
			Country Medicines	} 70				70			
			Hospital Necessaries								
					394				876		
Contingencies—			Postage Charges	10				8			
					10				8		
			Total Chodavaram Dispensary.		1,220				1,700		
			(xiii) Malkangiri Dispensary.								
Salaries—	1	...	2nd-Class Hospital Assistant (35)	...				420			
			Special Allowance (25)	...				300			
									720		
Establishment—	3	...	Servants (15), 2 (5)					300			
									300		
Supplies and Services—			Medicines supplied by the Military Department					700			
			Country Medicines	}				300			
			Hospital Necessaries								
									1,000		
Contingencies—			Purchase of Country Articles each costing less than Rs. 50					...			
			Postage Charges	...				10			
			Miscellaneous	...				70			
									80		
			Total Malkangiri Dispensary.						2,100		
			(xiv) Amini Devi Dispensary.								
Salaries—	1	1	1st-Class Hospital Assistant (55)	660							
			Charge Allowance (10)	120							
					780			...	...		
Establishment—	1	1	Compounder (12-14)	156				...	...		
					156						
Supplies and Services—			Medicines Supplied by the Military Department	134				130			
					134				130		
Contingencies—			Postage Charges	40							
					40						
					1,110						
			Civil Medical Pupils		2,100				...		2,443
Allowances—			Travelling Allowance		2,000				420		2,664

The subordinate is provided with free quarters.

Accounts, 8 months, 1896-97.	Explanatory Remarks.
Rs.	

Detailed Account No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

Vide Appendix D, page .

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate 1896-97.		Accounts, 1895-96.		Accounts, 8 months. 1896-97.	Explanatory Remarks.
	PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	GRANTS TO HOSPITALS AND DISPENSARIES.										
	To Local Fund Dispensaries.										
Contributions—	One-eighth Pay of Medical Subordinates	21,408				21,408					
	Charge Allowance	8,648				8,648					
	Special Allowance	195				195					
			30,251	39,000			30,251	37,270		26,645	
	To Municipal Dispensaries.										
	One-eighth Pay of Medical Subordinates	2,216				2,216					
	Charge Allowance	997				997					
	Special Allowance	...				...					
			3,213		39,000		3,213		37,270		
	To Private Hospitals and Dispensaries.										
	To Lawrence Asylum, Lovedale—										
	Pay of Apothecary (150)	1,800				1,500					
	To St. Bartholomew's Hospital—										
	Moiety of Voluntary Subscriptions contributed by Government	3,500				3,500					
	Pay of Apothecary	600				...					
	Medicines and Hospital necessaries	840				...					
	Postage and other contingencies	40				...					
	To the Military Female Orphan Asylum—										
	Medical subordinate (70)	840		17,000		840		12,988		11,067	The revised has been raised with reference to the eight months' actuals.
	To the Rajah's dispensary, Sandur—										
	One-fourth Pay of Medical Subordinate	135				135					
	To Sir Ramasawmy's Lying-in Hospital—										
	Apothecary	2,760				2,760					
	Hospital Assistant	(a) 876				(a) 876					
	Batta to Patients	300				300					
	To the Victoria Caste and Gosha Hospital	1,500		...		...					
			13,191		17,000		9,911		12,988		
	TOTAL GRANTS TO HOSPITALS AND DISPENSARIES		46,655		56,000		43,375		50,258	37,712	

Numbers. 1896-97.	Numbers. 1897-98.	*LOCAL.*						
Salaries—								
98		Apothecaries (175), 17 (150), (142), 9 (130), 3 (131¼), 25 (125), (122), 14 (109), 3 (100), 13 (75), 4 (65), 6 (50), (20)	1,32,705		2,65,966		1,75,087	
279		Hospital Assistants (100), 6 (75), 2 (70), 2 (67), 34 (65), 4 (63), 4 (60), 2 (58), 23 (56), 16 (55), (50), 6 (48), 29 (45), 2 (43), 2 (41), 5 (40), 26 (39), (38), 2 (37), 32 (35), 26 (30), 21 (25), 5 (22), 27 (20)						
Establishment—		Medical Practitioners	1,44,264					
		Medical Pupils	...		1,297		237	
		Midwifery Pupils	...		3,958		3,290	
251		Midwives (40), 3 (20), 72 (15), (14), 39 (12), 38 (10), 15 (9), 63 (8), 12 (7), 7 (5)	...		1,259		958	
316		Clerks and Compounders 2 (18), 93 (15), 79 (12), 8 (10), 117 (9), 6 (7), 11 (5)	33,600		26,127		16,806	
847		Servants (18), 5 (15), (14), 5 (12), 6 (10), 8 (9), 16 (8), 35 (7), 176 (6), (5½), 316 (5), 123 (4), 15 (3½), 52 (3), 4 (2½), 19 (2), 23 (1¼), 33 (1), 8 (½)	43,308		89,334		57,917	
			49,602	4,03,479		3,87,941		
		District Surgeons' Establishments.						
41		Clerks (30), 15 (25), 4 (22½), 3 (20), 8 (15), 3 (13½), (12), 5 (10), (8)	9,426		20,039		13,795	
41		Servants 4 (8), 28 (7), 7 (6), (5), (1)	3,312					
				12,738		20,039		
		Carried over		4,16,217		4,07,980	2,68,090	

(a) Includes provision for house-rent, &c.

Detailed Account No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

Vide—Appendix D, pages and .

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			LOCAL—contd.										
			Brought forward .						4,16,217		4,07,980	2,68,090	
			Travelling Allowances.										
Allowances—			Apothecaries										
			Hospital Assistants . . .									3,217	
			Clerks										
			Servants					4,000		5,036			
			District Surgeon's establishment .										
Supplies and Services—			Diet of Patients						4,000		5,036	16,125	
			Clothing and Bedding . . .					32,783		28,361		1,788	
			Cost of Medical Stores by Military Department					3,000		3,621		34,899	
			Country Medicines and Hospital Necessaries					1,00,000		91,073			
			Cholera Charges					36,000		31,674		12,043	
			Other Items					8,000		4,562		6,437	
			Grants to Municipal Hospitals and Dispensaries					...		...		...	
			Grants to Mission and other Private Dispensaries . . .					72,000		85,213		49,668	
Contingencies—			Rents, Rates and Taxes . .					9,000		6,943		7,392	
			Postage Charges . . .					4,000	2,60,783		2,51,447		
			Telegram Charges . . .					41,500		45,336		27,651	
			Purchase and Repair of Furniture.										
			Office Expenses and Miscellaneous .					18,500					
			TOTAL LOCAL .		7,25,000		7,10,000		64,000		45,336	4,27,310	
									7,45,000		7,09,799		

Detailed Account No. 24C.—MEDICAL.—Sanitation and Vaccination.

Summary.

	PROVINCIAL.								
SANITARY BOARD	1,500		600		...		...		
GENERAL DEPARTMENT	35,000		34,500		35,372		33,069		
SANITARY DEPARTMENT	15,000		15,600		15,568		14,806		
VACCINATION DEPARTMENT	12,400		11,600		12,400		11,613		
ENGINEERING DEPARTMENT	50,000		58,700		70,460		60,206		
TOTAL PROVINCIAL .		1,13,900		1,21,000		1,33,800		1,19,694	13
LOCAL.									23,351
VACCINATION					1,40,576		2,01,571		8,730
SANITATION AND CONSERVANCY					5,47,424		4,98,028		7,490
TOTAL LOCAL .		7,15,000		7,00,000		6,88,000		6,99,599	38,900
TOTAL .		8,23,900		8,21,000		8,21,800		8,19,293	78,484

	Numbers. 1896-97.	Numbers. 1897-98.	Details.										
			PROVINCIAL.									1,38,111	
			SANITARY BOARD.									2,79,907	
Establishment—	1	1	Clerk (50)	600		200							
			Peon (8)	96		32						4,18,018	
Allowances—	1	1	Travelling allowance for the clerk and peon	50	696		* 232					4,96,502	
Contingencies—			Purchase of European articles, each costing less than Rs. 5 . .		50	...	...						
			Purchase of European articles, each costing not less than Rs. 5 . .	20		† 100							
			Purchase of country articles, each costing less than Rs. 50 . .										
			Purchase of country articles, each costing not less than Rs. 50 .										
			Purchase of books . . .	50		50							
			Purchase of periodicals . .										
			tion to newspapers ,, . .	150		50							
			Peons' belts and badges . .	...		15							
			Peons' clothing	...		20							
				220	746	235	232						

13 * The Revised estimate for 1896–97 represents the charges likely to be incurred during that year from 1st November 1896 to 28th February 1897.

† It will be necessary to provide office furniture to start with.

13

DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			SANITARY BOARD—*cont.*										
			Brought forward	220	746	235	232						
Contingencies—			Carriage of Stationery and Records.	20		...							
			Postage charges	200		60							
			Telegraph charges	120		40							
			Packing charges	5		...							
			Lighting do.	15		4							
			Petty carriage and cooly charges	60		20							
			Office expenses (including such articles as Gum-pots, Rat-traps, mixture to prevent destruction of Records, Brooms, Nails, Soap, Vinegar, Water-pots, Ropes, Match-boxes, Firewood. Umbrellas for peons, Mats, Chalk, Food for Cats)	15		5						Rs. 13	
			Miscellaneous	99		4							
					754		368						
			TOTAL SANITARY BOARD		1,500		600					13	
			GENERAL DEPARTMENT.										
Salaries—	1	1	Sanitary Commissioner (1,200—120—1,800)	17,280		15,800		16,080		14,660		10,560	
	1	1	Deputy Sanitary Commissioner and Inspector of Vaccination (1,050)	12,600		12,600		12,600		11,100		8,415	
			House-rent Allowance of Sanitary Commissioner (125) for 9 months	...		2,700		1,125		2,700		1,800	
	2	2	House-rent Allowance of Deputy Sanitary Commissioner (100) / Exchange Compensation Allowance.	1,200 / 3,932		3,400		1,200 / 4,433		4,609		2,576	
			Deduct—Probable Savings	35,012 / *12*				35,438 / *66*					
			TOTAL GENERAL DEPARTMENT		35,000		34,500		35,372		33,069	23,351	
			SANITARY DEPARTMENT.										
Establishment—	1	1	Manager and Assistant (200)	2,400				2,400				4,952	
	9	9	Clerks (75), (50), (45), (40), (35), (30), (25), (20), (15)	4,020		7,400		4,020		7,396			
	1	1	Draftsman (30)	360				360					
	7	7	Muchie (10); Peons (8), 4 (7); Sweeper (3)	588				588					
					7,368		7,400		7,368		7,396		
Allowances—			Travelling Allowance of Officers	3,900		4,000		3,600		4,642		2,492	
			Travelling Allowance of Establishment	600				500					
					4,500		4,000		4,100		4,642		
Supplies and Services—			Scientific Instruments and Apparatus, etc.	250		2,000		2,000		...		...	
			Mounting Maps	100		...		...		...		451	
					350		2,000		2,000		...	153	
Contingencies—			Postage Charges	900		700		600		897			
			Telegraph Charges	150		200		150		186			
			Telephone Charges	...				...					
			Purchase of European Articles each costing less than Rs. 5										
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	120				60					
			Purchase of Country Articles each costing not less than Rs. 50										
			Purchase of Books	150				200					
			Purchase of Periodicals	320				300					
			Subscription to Newspapers										
			Cost of Europe Stores (including Freight)			1,300		...		1,685		682	
			Landing and Shipping Charges	15				...					
			Repairs to Furniture	80				80					
			Peons' Belts and Badges	25				...					
			Carriage of Stationery and Records.	600				500					
			Record-racks, Boards, etc.	50				50					
			Office Scales and Weights	45				...					
			Advertisements	50				20					
			Tolls	20				...					
			Money Order Commission	5				...					
			Window Delivery Ticket	12				...					
			Hot and Cold Weather Charges	100				100					
			Carried over	2,642	12,218	2,200	13,400	2,060	13,468	2,768	12,038	8,730	

DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			PROVINCIAL—contd.										
			SANITARY DEPARTMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward	2,642	12,218	2,200	13,400	2,060	13,468	2,768	12,038	8,730	
Contingencies—contd.			Railway Fares on Parcels, &c.	20				...					
			Clock for Office	30				...					
			Binding Charges	...				...					
			Packing Charges	5				...					
			Lighting Charges	20				...					
			Petty Carriage and Cooly Charges	50				...					
			Office Expenses	10				40					
			Miscellaneous	5				...					
					2,782		2,200		2,100		2,768		
			TOTAL SANITARY DEPARTMENT		15,000		15,600		15,568		14,806	8,730	
			VACCINATION DEPARTMENT.										
			GANJÁM AGENCY TRACTS.										
Establishment—	1	1	Deputy Inspector of Vaccination (60)	720				720					
	8	8	Vaccinators (10—1—20)	1,320				1,320					
	2	2	Probationers (7½)	180				180					
	1	1	Peon (6)	72				72					
					2,292				2,292				
			VIZAGAPATAM AGENCY TRACTS.										
	2	2	Deputy Inspectors of Vaccination (60), (40)	1,200				1,200					
	8	8	Vaccinators 3 (15), 5 (10)	1,140				1,140					
	2	2	Probationers (7½), (5)	150				120					
	2	2	Peons (7), (6)	156				156					
					2,646				2,616				
			GÓDÁVARI AGENCY TRACTS.										
	1	1	Deputy Inspector of Vaccination for 6 months (70)	420		6,000		420		6,037		3,953	
	4	4	Vaccinators (18)	864				864					
	1	1	Probationer (12)	144				144					
	1	1	Peon for 6 months (7)	42				36					
					1,470				1,464				
			BANGALORE CANTONMENT.										
	2	2	Vaccinators (18), (10)	336				336					
					336				336				
			SOUTH CANARA.										
		1	For Vaccination in Amindivi Islands (10)	120				120					
			Transit Pay of Deputy Inspectors of Vaccination when transferred on public grounds	120				100					
					120				100				
			TOTAL ESTABLISHMENT		6,984		6,000		6,928		6,037	3,953	
			GANJÁM AGENCY TRACTS.										
Allowances—			Travelling Allowance—										
			Deputy Inspector of Vaccination.	450				500					
			Vaccinators	450				500					
			Probationers	90				90					
			Peon	40				40					
			Warm Clothing to Peon	...				...					
					1,030				1,130				
			VIZAGAPATAM AGENCY TRACTS.										
			Travelling Allowance—										
			Deputy Inspectors of Vaccination.	780				700					
			Vaccinators	500				500					
			Probationers										
			Peons	60				50					
					1,340				1,250				
					2,370				2,380				
			Carried over		6,984		6,000		6,928		6,037	3,953	

Detailed Account No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	PROVINCIAL—contd.										
	VACCINATION DEPARTMENT—*contd.*										
	Brought forward		6,984		6,000		6,928		6,037	3,953	
	Gódávari Agency Tracts.		2,370				2,380				
	Travelling Allowance—										
Allowances—cont.	Deputy Inspector of Vaccination	270				270					
	Vaccinators	500				500					
	Probationers	70		3,600		70		3,536		2,486	
	Peon	18				12					
	Travelling Allowance of Deputy Inspectors of Vaccination when transferred on public grounds	250	858			125	852				
	Total Allowances		3,478		3,600		3,357		3,536		
	Supplies and Services.										
Supplies and Services—	Cost of Lymph—										
	Ganjám Agency Tracts	170				208					
	Vizagapatam Agency Tracts	241				100					
	Gódávari Agency Tracts	75				75					
	Supplied to Military Hospitals and Cantonments	60	546			60	443				
Supplies and Services—	Remuneration to Vaccinators, Gódávari Agency Tracts	150				150					
	Batta to Mothers of Vaccinated Children, Bangalore Cantonment	15	165			16					
	Total Supplies and Services		711				166				
	Contingencies.						609				
Contingencies—	Ganjám Agency Tracts—										
	Purchase of Country Articles each costing less than Rs. 50	7				...				928	
	Purchase of Country Articles each costing not less than Rs. 50										
	Purchase of European Articles each costing less than Rs. 5			1,825				1,939			
	Purchase of European Articles each costing not less than Rs. 5										
	Gódávari Agency Tracts—										
	Purchase of Country Articles each costing less than Rs. 50	30				30				106	
	Purchase of Country Articles each costing not less than Rs. 50										
	Purchase of European Articles each costing less than Rs. 5										
	Purchase of European Articles each costing not less than Rs. 5										
	Repairs to Furniture										
	Calf Depôt—		37				30				
	Jeypore, Vizagapatam Agency Tracts	360				360					
	Gunipur, do. do.	...				336					
	Polavaram, do. do.	360	720			360	1,056				
	Carriage of Stationery and Records—										
	Ganjám Agency Tracts	85				80					
	Vizagapatam Agency Tracts	200				200					
	Gódávari Agency Tracts	30	315			30	310				
	Service Postage—										
	Ganjám Agency Tracts	20				20					
	Vizagapatam Agency Tracts	70		150		70		101		106	
	Gódávari Agency Tracts	60	150			20	110				
	Service Telegrams—										
	Vizagapatam Agency Tracts	5	5	25							
	Total Contingencies		1,227		2,000		1,506		2,040	17	
	TOTAL VACCINATION		12,400		11,600		12,400		11,613	7,490	

Detailed Account No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd. ENGINEERING DEPARTMENT.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—												
1	1	Sanitary Engineer (1,000—50—1,350)	16,200		15,600		15,550				10,350	
1	1	Assistant Sanitary Engineer (350—30—500)	6,000		5,600		5,730		14,950		3,760	
1	1	Exchange Compensation Allowance	2,131		2,700		2,403		5,370		1,894	
				24,331		23,900		23,683	*4,676	24,996		* Includes exchange compensation allowance of the Assistant Engineer of the Out-door Department.
In-door Establishment—												
1	1	Office Assistant (150—10—200)	2 160				2,140					
1	1	Head Draftsman (80—4—100)	1.200				1,200					
2	2	Draftsmen (50—4—70)	1.248				1,416					
2	2	Tracers (30—4—50), (25—2—35)	924				906					
1	1	Surveyor (50—5—75)	660				635					
4	4	Lascars (7)	336				336					
1	1	Manager (120—6—150)	1,800				1,770					
2	3	Clerks (50—5—75), (30—4—50), (20—1—25)	1,450				1,282					
2	2	Copyists 2 (15—1—20)	444				...					
7	7	Moochie (9), Peon (8); Servants 5 (7)	624				600					
				10,846				10,285				
Temporary—												
3	3	Draftsmen (100), (75—5—100), (60)	2,820				2,820					
1	1	Estimator (60)	720		30,000		720				19,807	
2	...	Accountants (60) (1 Month)	60				1,200		29,446			
1	...	Clerk (45)	...				540					
3	3	Copyists (20) (1 Month)	(a) 60				720					
			3,660				6,000					
		Deduct—For rounding	70									
				3,590								
		Deduct—Probable Savings					557					
								5,443				
Out-door Establishment—												
2	1	Assistant Engineer (450) (7 Months)	3,150				12.000					
Salaries—												
2	1	Exchange Compensation Allowance	415				1,854					
				3,565				13,854				
Establishments—												
5	1	Supervisor (150), (10 Months)	1.500				9.600				2,678	
				1,500		30,000		9,600		29,416		
Allowances—												
		Travelling Allowance to Sanitary Engineer	1,700				2,400		1,585			
		Travelling Allowance to Assistant Sanitary Engineer	1,200				1,200		1,210			
		Travelling Allowance to Out-door Establishment	400				1,500		873			
		Travelling Allowance to Clerks	400				600		272			
		Travelling Allowance to Peons	300				300		259			
		Travelling Allowance to Surveyor	550				300		232			
		Travelling Allowance to Survey Lascars	200				200		78			
				4,750		4,000		6,500		4,509		
Supplies and Services—												
		Purchase and Repair of Drawing and Survey Instruments	50				...		111			
		Cooly to Survey Lascars	10				...		3			
				60						114		
Contingencies—												
		Purchase of European Articles each costing less than Rs. 5										
		Purchase of European Articles each costing not less than Rs. 5										
		Purchase of Country Articles each costing less than Rs. 50	125				225		...			
		Purchase of Country Articles each costing not less than Rs. 50										
		Purchase of Books	200				100		66			
		Purchase of Periodicals	125				125		132			
		Subscription to Newspapers	10				...		2			
		Landing and Shipping Charges	25		300		...		15		143	
		Repairs to Furniture	25				25		3			
		Liveries and Clothing of Servants	25				25		4			
		Peons' Belts and Badges	30				75		17			
		Carriage of Stationery and Records	...				...		...			
		Cloth for Records	50				...		70			
		Record-racks, Boards, etc.	25				...		52			
		Rattan Mats and Blinds	10				...		...			
		Table Cloth	15				15		4			
		Advertisements	20				...		31			
		Tour Expenses and Hill-Journey Charges	180				50		69			
		Hot and Cold Weather Charges	3				...		2			
		Scavenging Expenses	2				5		3			
		Binding Charges	3				...		2			
		Packing Charges	20				...		3		175	
		Lighting Charges	250		300		250		284		93	
		Postage Charges	150		200		150		156			
		Telegraph Charges	1.293		800		1,045		915		38,900	
		Carried over		48,642		57,900		69,365		59,065		

DETAILED ACCOUNT No. 24C.—MEDICAL.—**Sanitation and Vaccination**—*contd.*

Vide APPENDIX D, PAGES and .

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			PROVINCIAL—contd.										
			ENGINEERING DEPARTMENT—*contd.*										
			Brought forward	1,293	48,642	800	57,900	1,045	69,365	915	59,065	38,900	
Contingencies—contd.			Office Expenses	20						11			
			Miscellaneous work bills, etc.	45				50		215			
					1,358		800		1,095		1,141		
			TOTAL ENGINEERING DEPARTMENT.		50,000		58,700		70,460		60,206	38,900	
			LOCAL.										
			VACCINATION.										
Salaries—	50		Deputy Inspectors of Vaccination 21 (70), 9 (60), 19 (40), (30)										
	681		Vaccinators (27), 3 (25), 22 (20), 74 (18), 126 (15), 13 (12), 314 (10), 28 (8½), 6 (7½), 48 (7), 4 (6), 38 (5), 3 (4), (3)					33,600					
	...		Calf Peons					94,896				1,38,111	
	50		Peons 3 (8), 34 (7), 13 (6)					...		2,01,571			
Supplies and Services—			Batta to Mothers of Vaccinated Children					4,080					
			Rewards to Vaccinators					3,000					
								5,000					
			TOTAL VACCINATION						1,40,576		2,01,571	1,38,111	
			SANITATION AND CONSERVANCY.										
			SCAVENGERING ESTABLISHMENT.										
Establishment—	111		Sanitary Inspectors 9 (20), 8 (15), 9 (6), 56 (5), 7 (4), 22 (3)										
	334		Maistries 2 (20), 5 (15), 5 (12), 16 (10), 16 (9), 45 (8), 3 (7½), 73 (7), 3 (6½), 80 (6), 57 (5), 14 (4), 10 (3), 5 (1)					8,736					
	74		Sanitary Peons 6 (13), 10 (10), 6 (9), 3 (7), 48 (6), (4)					26,976					
	3775		Scavengers (10), 5 (8), 22 (7), 161 (6), 13 (5½), 1,258 (5), 233 (4½), 1,091 (4), 132 (3½), 6 (3¼), 477 (3), 8 (2⅔), 168 (2½), 35 (2¼), 139 (2), 8 (1⅔), 15 (1½), 3 (1)					6,540					
	662		Toties 16 (10), 17 (9), 29 (8), 15 (7½), 62 (7), 209 (6), 15 (5½), 144 (5), 33 (4½), 75 (4), 8 (3½), 30 (3), 7 (2½), 2 (2)					1,88,337					
	103		Rubbish Burners 7 (16), 2 (15), 2 (14), 11 (13), 30 (12), 32 (10), 7 (9), 4 (8), 5 (6), (5), 2 (4)					44,832				2,79,907	
								13,572		4,98,028			
Allowances—			Travelling Allowance						2,88,993				
								20,000	20,000				
Supplies and Services—			Water-supply					1,00,000					
			Village-site					40,000					
			Fairs and Festivals					17,000					
			Purchase and Repair of Carts					17,000					
			Purchase and Feeding Charges of Cattle					11,000					
Contingencies—			Other Sanitary Outlay					25,000					
			Postage Charges					...					
			Telegram Charges					...					
			Office Expenses and Miscellaneous					28,431					
									2,38,431			2,79,907	
			TOTAL SANITATION AND CONSERVANCY						5,47,424		4,98,028		

Detailed Account No. 24D.—MEDICAL.—Grants for Medical Purposes.

	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Grant-in-aid to the Victoria Caste and Gosha Hospital (*a*)	...				1,500		1,800			
Grant to Ootacamund Municipality for sanitation	...				...		...			
Fixed Contribution, Coonoor Municipality	1,300				1,300		1,300			
Sanitary Arrangements during festivals in the Gódávari Agency	900				900		1,169			
Grant, St. Bartholomew's Hospital, Ootacamund (*a*)	...		4,500		...		520			
Fixed Contribution, Cochin Municipality	520				520		...			
Other purposes	930				930		...			
Add—For rounding	3,650				5,150		4,789			
	50				50		...			
TOTAL		3,700		4,500		5,200		4,789	3,376	(*a*) Provided under Hospitals and Dispensaries.—Grants to private Hospitals and Dispensaries.

Detailed Account No. 24E.—MEDICAL.—Medical School and College.

	Numbers 1896-97	Numbers 1897-98									
			PROVINCIAL.								
			MEDICAL COLLEGE.								
Salaries—	1	1	Principal and Senior Physician, General Hospital (1,600) (*a*)	19,200			19,200		20,049		87,632
	7	7	Professors, Brigade Surgeon-Lieutenant-Colonel and Surgeons (Lieutenant-Colonel and Major) Maternity, General and Ophthalmic Hospitals and Fort District 3 (1,250), 1 (1,050), 1 (800), 2 (700)	84,000			84,000		67,612		Eight months' actuals of the current year exclusive of exchange compensation allowance are in advance of those of the last year by seven.
			House rent for 2 Professors 1 (125), 1 (100)	2,700			(*b*)2,600		2,605		
	1	1	Professor, Dental Surgery (400)	4,800			4,800		4,800		
	1	1	Professor of Medical Jurisprudence (100) (*c*)	1,200			1,200		1,200		
	7	7	Assistant Professors 1 (400), 1 (200), 1 (100—10—150), 1 (100), 1 (75), 1 (55), 1 (50)	11,880			9,180		8,614		
			Staff Salary for Assistants 2 (100)	2,400		1,27,000	1,200		1,500		
			Teaching Allowance for 4 Assistants 2 (100), 2 (50)	3,600			4,800		4,250		
			House-rent Allowance for Assistants 1 (75), 1 (45)	1,440			900		870		
	1	1	Lecturer on Midwifery to Female Students (100) for 9 months in the year	900			900		900		
	3	3	Honorarium for the Lecturers on Botany (700), Comparative Anatomy (700), and Physics (700)	2,100			2,100		2,100		
	4	4	Allowance to Assistant Demonstrators (300)	1,200			1,200		1,176		
	2	2	Allowance to Surgeon-Major (100) (*c*) and Apothecary (50); Native Infirmary for Clinical Instruction	1,800			1,800		1,800		
	12	*9	Exchange Compensation Allowance.	13,740		13,300	16,166		17,518		
				1,50,960		1,40,300	1,50,046				8,838
			Deduct—Probable Savings	*18,325*			*12,468*				
Establishment—	1	1	Head Clerk (50—75)	900	1,32,635		900	1,37,578		1,34,994	
	1	1	Draftsman (60)	720			720		890		
	1	1	Gymnastic Instructor (25)	300					720		
	1	1	Librarian (30—2—50)	512							
	1	1	Clerk (15—2—25)	300		5,300	1,112		1,076		3,572
	27	27	Servants 1 (20), 1 (10—1—20), 2 (12), 1 (10), 7 (8), 6 (7), 4 (6), 1 (5½), 4 (5)	2,658			2,658		2,623		
Allowance—			Travelling Allowance	500	5,390	300	1,000	5,390	387	5,309	242
Supplies and Services—			Stipends of Civil Pupils		500			1,000		387	
			Pre-collegiate Stipends of Civil Pupils	6,921			7,632		7,104		
			Stipends, College Fees and Book Allowances of Hospital Assistant Pupils—			17,000			548		11,040
			Maddrassis	10,000			15,000		10,029		
			Burmese	3,000					3,053		
			Carried over	19,921	1,38,525	17,000	22,632	1,43,968	20,734	1,40,690	1,11,324

* Exchange compensation allowance was disallowed to the Professor of Dental Surgery in G.O., No. 167, Financial, dated 14th March 1896.
(*a*) Fort Surgeon, Resident Surgeon, General Hospital, and Superintendent, Lying-in Hospital, have free quarters.
(*b*) Includes provision for extra house-rent at Rs. 100 per mensem for 5 months for the Acting Professor of Surgery.
(*c*) See note (*c*), page 142.

DETAILED ACCOUNT No. 24E.—MEDICAL.—Medical School and College—*contd.*

Vide APPENDIX D, PAGE .

	Numbers 1896-97.	Numbers 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			PROVINCIAL—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			MEDICAL COLLEGE—*contd.*										
			Brought forward .	19,921	1,38,525	17,000	1,45,900	22,632	1,43,968	20,734	1,40,690	1,11,324	
Supplies and Services—cont.			Library Allowance	1,000				1,000					
			Purchase of Instaments and Chemicals.	1,800								1,312	
			Laboratory and other Charges .	600		5,000		1,800		4,596			
			Books for Civil Medical Pupils .	1,560				2,300				183	
			Training of Sanitary Inspectors .	1,000				...				...	The figures in the Revised Estimate are based on eight months' actuals.
			Remuneration to Examiners .	1,800				1,000		273			
					27,681		22,000	1,800	30,532	1,800	27,403		
Contingencies—			Cost of Europe Stores (including Freight)	3,600		3,700		4,000		3,291		162	
			Purchase of Periodicals . .	200				...					
			Landing and Shipping Charges .	50				...					
			Repairs to Furniture	100				...				1,511	
			Postage Charges	80				80		3,471			
			Telegraph Charges	20				20					
			Lighting Charges	20				...					
			Office Expenses	450				...					
			Miscellaneous	874				...				...	
			Rents, Rates and Taxes . .	1,400		1,400		1,400		1,103			
					6,794		5,100		5,500		7,865		
			TOTAL MEDICAL COLLEGE—PROVINCIAL .		1,73,000		1,73,000		1,80,000		1,75,958	1,14,492	
			LOCAL.										
			MEDICAL SCHOOLS.										
Establishment—	3		Superintendents 2 (100), (75) .					3,300					
	4		Assistants (55), (50), 2 (25) . .					1,860					
	3		Servants (7), (6), (4) . . .					162					
									5,322				
Supplies and Services—			Stipends to Students . . .					1,000				4,618	
Contingencies—			Postage Charges						1,000	6,687			
			Telegram Charges . . .										
			Rents, Rates and Taxes . .										
			Purchase and Repair of Furniture .					478					
			Office Expenses and Miscellaneous .										
									478				
			TOTAL MEDICAL SCHOOLS—LOCAL.		7,000		7,000		6,800		6,687	4,618	
			TOTAL .		1,80,000		1,80,000		1,86,800		1,82,645	1,19,110	

DETAILED ACCOUNT No. 24F.—MEDICAL.—Lunatic Asylums.

			LUNATIC ASYLUM, MADRAS.										
Salaries—	1	1	Superintendent, Madras (650) .	7,800									
	1	1	Assistant Surgeon, Military (200) .	2,400				6,000		5,892			
			Madras Employment Allowance, (30)	360				3,120					
			Asylum Allowance to Assistant Surgeon (30)	360						4,844			
	1	1	Civil Apothecary (100 + 30), Madras	1,560				1,260					
	1	1	Exchange Compensation Allowance	1,026				927		1,052			
				13,506				11,307					
			Deduct—Probable Savings .	*1,906*				*1,821*					
					11,600				9,486		11,788	(a) 7,053	(a) Includes privilege leave allowances for three months and the allowances to Surgeons in charge of Calicut and Vizagapatam Asylums.
			Carried over .		11,600				9,486		11,788	(b) 3,170	(b) Includes the Asylum allowance of the Hospital Assistant also.
												853	
												11,076	

Detailed Account No. 24F.—MEDICAL.—Lunatic Asylums—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	LUNATIC ASYLUM, MADRAS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			Brought forward		11,600				9,486		11,788	11,076	
Establishment—	1	1	Hospital Assistant, 2nd Class (35)	420				420		393		1,373	
			Asylum Allowance (15); House rent (8)	276				180					
	2	3	Stewards (70); Assistant Stewards (30), (25)	1,500				1,200		1,196			
	1	1	Storekeeper (40)	480				480		470			
	1	1	Writer (30)	360				360		360			
	1	4	Matron (60); Nurses (40), (30), (20).	1,800				720		1,054			
			Ration Allowance 4 (15)	720				180					
	3	3	1st Class European Attendants (50)*	(*a*)1,920				(*a*)1,920		1,932			
	3	3	2nd-Class European Attendants (30)*	(*a*)1,200				(*a*)1,200		1,198			
			Warders and Servants.										
	134	134	Native Attendants, 1st Class 2 (12); 2nd Class 6 (10); 3rd Class 50 (8); Female Attendants, 1st Class, (8); 2nd Class 3 (6); 3rd Class 15 (5); Weighman (10); Tailors (12), (10); Barber (11); Blacksmith (10); Carpenter (12); Gardener (10); Cook for Europeans (12); Caste Cook for Natives (10); Assistant Cook for Natives (8); Cook women for Natives (7); Waterwoman (3½); 1st Class Toty (8); 2nd Class Toties 20 (6); Toty-women 8 (5); Night Watchmen 9 (8); Night Watchwomen 3 (6); Male Toty for Warders' Lines (6); Female Toty for Warders' Lines (4); Office Attendant (10); Gatekeeper (8)	(*b*) 12,126				(*b*) 12,126		10,985		14,616	
	3	...	Temporary Establishment— Nurses, 1st Grade (40); 2nd Grade (30); 3rd Grade (20)	...				1,080		...			
			Ration Allowance 3 (15)	...				540		...			
				20,802				20,406					
			Deduct—Probable Savings	*351*				*332*					
					20,451				20,074		17,588		
Allowances—			Travelling allowances	...				...		...		220	
Supplies and Services—			Diet of Patients	29,000				30,000		31,165		24,103	
			Clothing and Bedding	3,250				2,640		3,977		1,674	
			Medicines	1,250				2,000		1,122			
			Funeral Expenses	60				50		40			
			Amusement and Recreation of Patients	500				500		200			
			Petty Works of Construction	1,570				...		...			
			Railway Passage and Boat-hire for Insanes	150				...		102			
					35,780				35,190		36,606		
Contingencies—			Purchase of European articles each costing less than Rs. 5	180				70		610		3,901	
			Purchase of European articles each costing not less than Rs. 5	400				300		...			
			Purchase of Periodicals	90				90		25			
			Subscription to Newspapers										
			Petty Repairs to Buildings	600				...		134			
			Repairs to Furniture	250				500		170			
			Carriage of Stationery and Records	30				10		29			
			Rattan Mats and Blinds	500				500		499			
			Advertisements	120				100		24			
			Wages of Extra Servants	100				100		17			
			Binding Charges	70				30		11			
			Petty Carriage and Cooly Charges	...				150		...			
			Lime-washing Charges	499				...		...		53	
			Postage Charges	60				80		50		4	
			Telegraph Charges	20				25		5		916	
			Rents, Rates and Taxes	1,950				1,795		1,916			
					4,869				3,750		3,490		
			Total Madras		72,700				68,500		69,472	(*c*) 57,936	(*c*) Includes the charges of the Lunatic Asylums at Calicut and Vizagapatam.

* Gets free quarters.

(*a*) Includes Rs. 120 for house-rent.

(*b*) Includes the remuneration for two Native Attendants for washing clothes at Rs. 2 per mensem, and the good-conduct pay for 20 Toties at 1 rupee each.

Detailed Account No. 24F.—MEDICAL.—Lunatic Asylums—*contd.*

	Numbers. 1895-96.	Numbers. 1896-97.	LUNATIC ASYLUMS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			Brought forward		72,700				68,500		69,472	57,936	
			CALICUT.										
Salaries—	1	1	Superintendent's Allowance (50) (*a*)	600	600			600	600	600	600		
Establishment—	1	1	Hospital Assistant (55)	660				660		660			
			Asylum Allowance (15)	180				180		180			
	1	1	Steward (19)	228				228		228			
	1	1	Storekeeper (20)	240				240		239			
	29	29	Warders and Servants— Head-keeper (15); Keepers (12), (9); 1st-Class 4 (8); 2nd-Class 4 (7); 3rd-Class Female Head-keeper (8); Female-keepers 4 (6); Gate Peon (6); Cook (7); Washerman (8); 1st-Class Male Toty (7); 2nd-Class Male Toties 4 (6); Female Toties 2 (4); Night Watchmen 2 (7); Night Watchwoman (6)	2,496				2,496		2,314			
				3,804				3,804					
			Deduct—Probable Savings	*264*				*324*					
				5,540	3,540			5,480	3,480		3,621		
Supplies and Services—			Diet of Patients	5,500				5,700		6,263			
			Clothing and Bedding	500				480		537			
			Medicines	500				500		645			
			Petty Construction and Repairs	500				500		564			
			Funeral Expenses	5				5		2			
			Amusement and Recreation of Patients	25				...		...			
			Materials for Manufacturing Department	500				...		685			
			Railway Passage and Boat-hire for Insanes	30				32		17			
				7,560	7,560			7,217	7,217	8,713	8,713		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...				130		...			
			Purchase of European Articles each costing not less than Rs. 5	...				200		...			
			Purchase of Country Articles each costing less than Rs. 50	40				...		32			
			Repairs to Furniture	15				10		16			
			Carriage of Stationery and Records	...				27		...			
			Postage Charges	25				25		16			
			Telegraph Charges	10				10		4			
			Rents, Rates and Taxes	1				1		1			
			Petty Carriage and Cooly Charges	9				...		6			
				100	100			403	403	75	75		
			TOTAL CALICUT		11,800				11,700		13,009		
			VIZAGAPATAM.										
Salaries—	1	1	Superintendent's Allowance (50) (*a*)	600	600			600	600	600	600		
Establishment—	1	1	Hospital Assistant (55)	660				660		660			
			Asylum Allowance (15)	180				180		600			
	1	1	Storekeeper (20)	240				240		240			
	14	14	Warders and Servants— 1st-Class Keeper (12); 3rd-Class Keepers 5 (9); Night Watchmen 2 (7); Female-keepers (7), (6); Male Cook (6); Male Toties (7), (6); Female Toty (4)	1,284				1,284		1,244			
				2,364				2,364					
			Deduct—Probable Savings	*284*				*304*					
				2,080	2,080			2,060	2,060	2,084	2,084		
Supplies and Services—			Diet of Patients	1,000				1,000		1,583			
			Clothing and Bedding	50				180		19			
			Medicines	70				100		95			
			Petty Construction and Repairs	300				300		1			
			Materials for Manufacturing Departments	300				170		371			
			Funeral Expenses	5				5		1			
			Amusement and Recreation of Patients	(*a*) 25				...		...			
			Railway Passage and Boat-hire for Insanes	20				20		2			
				1,770	1,770			1,775	1,775	2,072	2,072		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...				30		...			
			Purchase of Country Articles each costing not less than Rs. 50	30				...		8			
			Carriage of Stationery and Records	5				27		...			
			Postage Charges	12				6		11			
			Telegraph Charges	3				2		1			
				50	50			65	65	20	20		
			TOTAL VIZAGAPATAM		4,500				4,500		4,776		
			TOTAL LUNATIC ASYLUMS		89,000		* 88,000		84,700		87,257	57,936	

(*a*) The District Medical and Sanitary Officer is in charge of the Asylum. See Note (*a*), page 143.

* Includes Rs. 1,200 on account of exchange compensation allowance.

DETAILED ACCOUNT No. 24G.—MEDICAL—Chemical Examiner.—*contd.*
Vide APPENDIX D, PAGE .

	Numbers 1896-97.	Numbers 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Chemical Examiner and Professor of Chemistry, Medical College (1,050)	12,600		12,600		12,600		13,523		8,400	
			House-rent (100)	1,200		1,200		1,200		1,200		800	
	1	1	First Assistant Chemical Examiner (150—25—250) *	1,800				1,800		1,156		2,400	
			House-rent Allowance (25)	300		3,600		300		289			
	1	1	Second Assistant Chemical Examiner (125—25—200) *	1,500				1,500		1,924		1,140	
	1	1	Exchange Compensation Allowance	1,658		1,600		1,947		2,424			
			Deduct—Probable savings										
					19,058		19,000		19,347		20,516		
Establishment—	1	1	Clerk (30)	360				360		360			
		1	Attender (15—20)	240				240		235		703	
Allowances—	6	3	Lascars (8—10), 2 (8)	312		1,100		312		300			
		1	Messenger (8)	96				96		72			
		1	Sweeper (5)	60				60		59			
					1,068		1,100		1,068		1,026		
Supplies and Services—			Purchase of Instruments and Chemicals	1,000				1,000		1,781			
			Articles for Experimental Work	30		1,000		33		21			
			Animals										
					1,030		1,000		1,033		1,802		
Contingencies—			Purchase of European Articles each costing not less than Rs. 5	300				225		250			
			Purchase of Country Articles each costing less than Rs. 50	90				50		103			
			Purchase of Country Articles each costing not less than Rs. 50	50				80		92		433	
			Landing and Shipping Charges	45				25		49			
			Repairs to Furniture	25				20		14			
			Repairs and Maintenance of Apparatus	25		900		...		18			
			Carriage of Stationery and Records	5				5		1			
			Hot and Cold Weather Charges	5				10		...			
			Packing Charges	20				20		14			
			Petty Carriage and Cooly Charges	30				24		30			
			Office Expenses	25				37		23			
			Miscellaneous	44				...		61			
			Postage Charges	175				175		155		43	
			Telegraph Charges	5				5		6			
					844		900		676		816		
			Add—For rounding		22,000				22,124				
					...				76				
			TOTAL		22,000		22,000		22,200		24,160	13,919	

* The increment of Rs. 25 is payable at the end of every three years' service.

25.—POLITICAL.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.		
		Rs.	Rs.	Rs.	Rs.		
IMPERIAL.							
Refugees and State Prisoners		11,500	7,700	1,700	1,998	2,920	The proposed estimates include charges on account of the prisoners implicated in the last Mappilla riots as well as for the upkeep of Chitrali prisoners sanctioned in G.O., No. 784, Financial, dated 17th November 1896.
Miscellaneous—							
Demarcation of Boundaries between British Territories and Native States		500	300	300	65	* 428	* Includes Rs. 388 on account of the tour expenses of His Excellency the Viceroy's visit.
TOTAL IMPERIAL		12,000	8,000	2,000	2,063	3,348	
PROVINCIAL.							
Political Agents	25A	83,000	86,000	84,000	82,827	60,625	
TOTAL		95,000	94,000	86,000	84,890	63,973	

Detailed Account No. 25A.—POLITICAL.—Refugees and State Prisoners.

	Numbers. 1896-97.	Numbers. 1897-98.	Chitrali Prisoners. *Menial and Conservancy Establishment.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Establishment—		2	Watermen (9)	216									
		1	Sweeper supplied with food (6)	72									
		1	Toty (9)	108		595							
		1	Dhoby (10)	120									
		1	Barber (5)	60									
		2	Cooks supplied with food (11)	264									
		1	Pushtu-speaking man (15)	180		366							
			Police Guards	658		...							
					1,678		961						
Contingencies—			House-rent	1,800		1,133							
			Food	4,380		2,434							
			Dress, Bedding, &c.	500		500							
			Kerosine oil	168									
			Soap and hair oil	36		272							
			Carriage hire and pocket money	240									
			Taxes	...		...							
					7,124		4,339						
					8,802		5,300						
			Deduct—For rounding		2		...						
					8,800		5,300						
			Mappillas and other prisoners.	2,700		2,400		1,700		1,998		1,998	
					2,700		2,400		1,700		1,998		
			TOTAL		11,500		7,700		1,700		1,998		

Detailed Account No. 25B.—POLITICAL.—Political Agents.

	Numbers. 1896-97.	Numbers. 1897-98.	Summary.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.		Rs.		Rs.		Rs.		Rs.	
			RESIDENT, TRAVANCORE AND COCHIN	61,600		64,250		62,021		60,397		44,368	
			GOVERNMENT AGENT, TANJORE	3,300		3,300		3,300		3,303		2,156	
			PAYMASTER, CARNATIC STIPENDS	5,250		6,200		5,314		5,614		5,845	
			STIPEND PAY OFFICE, KURNOOL	600		600		600		891		400	
			STIPEND PAY OFFICE, VELLORE	118		120		118		113		77	
			SPECIAL AGENT, SOUTH ARCOT	615		580		615		389		387	
				71,483		75,050		71,968		70,707		53,233	
			Add—British Consular Agent, Pondicherry and Karikal (Moiety transferred from 26. Scientific, etc., Departments, page 177)	11,600		11,350		11,752		12,411		7,624	
				83,083		86,400		83,720		83,118		60,857	
			Deduct—Pensionary Contribution on account of Political Establishment at Pudukkottai	*400*		*400*		*400*		*291*		*232*	
				82,683		86,000		83,320		82,827		60,625	
			Add—For rounding	317		...		680		...		...	
			TOTAL		83,000		86,000		84,000		82,827	60,625	
			Details. RESIDENT, TRAVANCORE AND COCHIN.										
Salaries—	1	1	Resident in Travancore and Cochin (2,800)[4]	32,256		(a)34,700		32,256		28,885		29,093	(a) The Revised provides for arrears of pay paid to the late Mr. Grigg.
	1	1	Assistant Resident (600)	7,200		7,100		7,200		6,012			
	1	1	Durbar Physician in charge of the duties of the Residency Hospital, (100) Allowance	1,200		1,200		1,200		1,200		800	
	2	2	Exchange Compensation Allowance.	4,456		5,100		5,234		5,434		3,637	
				45,112				45,890		41,531		33,530	
			Deduct—Probable Savings	*152*									
					44,960		48,100		45,890		41,531		
			Office Establishment.										
Establishment—	1	1	Head Accountant and Recordkeeper (170)	2,040				2,040		2,040		4,466	
	1	1	Clerk (83)	996				996		1,162			
	9	9	Clerks (45), (40), 2 (25), (20), (15), 3 (14)	2,544		8,000		2,544		2,537		812	
	1	1	Treasurer (70)	840				840		840			
	1	1	Assistant Treasurer (17½)	210				210		237			
	1	1	Shroff (14)	168				168		168			
	13	13	Servants (14), 3 (10½), (10), (9), 4 (8), 3 (7)	1,410				1,410		1,404		...	
			Carried over	8,208	44,960	8,000	48,100	8,208	45,890	8,388	41,531	5,278	

Detailed Account No. 25B.—POLITICAL.—Political Agents—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	Details.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			RESIDENT, TRAVANCORE AND COCHIN—*contd.*										
			Brought forward	Rs. 8,208	Rs. 44,960	Rs. 8,000	Rs. 48,100	Rs. 8,208	Rs. 45,890	Rs. 8,388	Rs. 41,531	Rs.	
			HOSPITAL ESTABLISHMENT.										
	2	2	Hospital Assistants (55)									5,278	
	1	1	Local Allowance (10)	1,320				1,320		1,264		920	
			Servant (5)	120		1,500		120		120		80	
				60				60		60			
					9,708		9,500		9,708		9,832	6,278	
Allowances—			Travelling Allowances of Officers	3,300				3,300		3,779		3,466	
			Travelling Allowances of Establishment	1,500		5,000		1,400		2,165			
Supplies and Services—			Section-writing and Copying	...	4,800	...	5,000	...	4,700	...	5,944		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...	...	...	...	100	...	...	...		
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	100				70		225		577	
			Purchase of Books	50				70		1			
			Purchase of Periodicals	...				50		...			
			Subscription to Newspapers	50				...		36			
			Repairs to Furniture	...				10		...			
			Peons' Belts and Badges	250				63		320			
			Carriage of Stationery and Records	250				...		946			
			Record-racks, Boards, etc.	50				...		97			
			Hospital Charges	150				...		...			
			Money Order Commission	10				300		109			
			Carriage of Stamps	100				...		2			
			Carriage of Treasure	10				10		107			
			Carriage of Medicine Chests	100				...		14			
			Clock-winding	...				...		12			
			Window Delivery Ticket	12		1,600		...		203		187	
			Tour Expenses and Hill-journey Charges	150				250		238		330	
			Postage Charges	250				650		668			
			Telegraph Charges	500				50		44			
			Binding Charges	50				100		...			
			Petty Carriage and Cooly Charges	...				...		39			
			Office Expenses	50				...		29			
			Miscellaneous	...									
					2,132		1,650		1,723		3,090	44,368	
			TOTAL, TRAVANCORE AND COCHIN.		61,600		64,250		62,021		60,397		
			GOVERNMENT AGENT, TANJORE.										
Establishment—	1	1	Sirkele (200)	2,400		2,400		2,400		2,400			
	3	3	Clerks (20), (15), (10)	540		540		540		540			
	3	3	Servants 2 (6), (3)	180		180		180		180			
Allowances—					3,120		3,120		3,120		3,120	2,069	
			Travelling Batta to the Servants of the Government Agency	7		110		15		3		5	
			Allowance for Mustering Gosha Pensioners	100				100		110		50	
Supplies and Services—					107		110		115		113	55	
Contingencies—			Remuneration to Copyists	5				10		1			
			Postage Charges	40	5	45		35	10	50		22	
			Telegraph Charges	3		15		3		20		10	
			Office Expenses	25		10		17		...		...	
			Miscellaneous	...				...		...		...	
					68		70		55		70	2,156	
			TOTAL TANJORE		3,300		3,300		3,300		3,303		
			PAYMASTER, CARNATIC STIPENDS.										
Salaries—	1	1	Paymaster of Carnatic Stipends, Chepauk, (250) Allowance	3,000		3,000		3,000		3,000		2,000	
			Exchange Compensation Allowance	395		390		463		538		272	
					3,395		3,390		3,463		3,538	2,272	
Establishment—	1	1	Manager (60)	720		720		720		720			
	2	2	Clerks (20), (12)	384		384		384		384		1,124	
	7	7	Servants (10), 3 (7), (8), (6), (3½)	582		582		582		582			
Allowances—					1,686		1,686		1,686		1,686		
			Travelling Allowance	...		450		...		...		371	
Contingencies—			Rents, Rates and Taxes	110	...	110	450	110	...	110	...	* 1,574	* Eight months' actuals are wrong. The debit will be transferred to 27. Territorial and Political pensions.
			Postage Charges	10		10		10		8		6	
			Telegraph Charges	10		10		10		6		5	
			Binding Charges	24				20		25			
			Cloth for Records	5		544		5		5		493	
			Carriage of Stationery and Records	10				10		11			
			Miscellaneous	...				...		225			
					169		674		165		390	5,845	
			TOTAL PAYMASTER, CARNATIC STIPENDS		5,250		6,200		5,314		5,614		

Detailed Account No. 25B.—POLITICAL.—Political Agents—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			STIPEND PAY OFFICE, KURNOOL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—			Treasurer's Allowance (50)	600		600		600		600		400	
			Travelling Allowance	...		...		...		35		...	* This is on account of the investiture of the order of the Indian Empire on the Raja of Bobbili.
			Miscellaneous	...		...		...		* 256		...	
			TOTAL KURNOOL		600		600		600		891		
Establishment—	1	1	STIPEND PAY OFFICE, VELLORE. Mustering Woman (9)	108		108		108			108	72	
Allowances—			Travelling Allowance	10		12		10			5	5	
			TOTAL VELLORE		118		120		118		113	77	
Establishment—	1	1	SPECIAL AGENT, SOUTH ARCOT. Clerk (50)	600				600			377	387	
Contingencies—			Hot Weather Charges	12		580		15			12	...	
			Binding Charges	3				...			...	...	
			TOTAL SOUTH ARCOT		615		580		615		389	387	
Establishment—	1	1	POLITICAL AGENT, PUDUKKOTTAI. Clerk (100-4-120)	1,248				1,248		1,100			
	1	1	Personal Allowance Rs. 25	300				300		300			
	1	1	Clerk (30)	360				360		320			
	1	1	Clerk (20)	240				240		170			
			Attender (10)	120				120		120			
Allowances—			Travelling Allowance	200	2,268		2,200		2,268		2,010		
Contingencies—			Postage Charges	100	200		200	150	150	117	117		
			Telegraph Charges	40				100		80			
			Purchase of Country Articles each costing less than Rs. 50	25				30		23			
			Petty Articles of Stationery	10				15		11			
			Binding Charges	10				5		3			
			Cloth for Records	10				5		...			
			Petty Carriage Charges	40				5		5			
			Repairs to Furniture	10				20		25			
			Hot Weather Charges	50				4		3			
			Deduct—Recoveries including Pensionary Contributions from the Pudukkottai State		295		250	48	232	47	197		
					2,763		2,650		2,650		2,324		
			TOTAL POLITICAL AGENT, PUDUKKOTTAI		*3,163*		*3,050*		*3,050*		*2,615*		
					— 400		— 400		— 400		— 291	— 232	

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Veterinary and Stallion Charges	26A	8,000	7,000	9,000	7,833	4,997	
Provincial.							
Exploration of Petroleum, Coal and Minerals	26B	3,300	1,300	300	175	776	
Archæological Department	26C	30,900	25,600	31,000	26,764	16,504	
Provincial Museums	26D	39,000	35,000	36,100	29,162	23,063	
Imperial Institute		500	200	500	29	17	
Public Observatories		19,600	18,700	18,900	20,090	11,716	
Donations to Scientific Societies—	26E.						
Fine Arts Society		...	...	1,000	504	...	No provision is made in the Budget Estimate of 1897-98, as there is no prospect of the Madras Fine Arts Society holding an exhibition during the ensuing year.
Experimental Cultivation		21,000	2,000	1,000	484	36	
Cinchona Plantations	26F	85,000	79,000	86,500	82,923	55,274	
Public Exhibitions and Fairs	26G	2,000	1,500	2,000	1,595	929	
Veterinary and Stallion Charges		29,200	35,500	41,800	29,999	21,183	
Botanical and other Public Gardens	26A	34,500	33,100	34,100	29,066	21,216	
Emigration	26H	18,100	17,800	18,200	18,793	11,924	
Inland Labour Transport	26I	800	800	800	720	481	
Inspector of Factories	26J	3,700	3,500	3,500	2,409	2,275	
Provincial Statistics	26K	49,400	45,300	47,200	45,089	30,520	
Examinations	26L	1,11,100	1,08,400	1,10,900	1,14,133	58,991	
Refunds	26M	1,300	1,300	4,000	2,714	807	
Inspector of Explosives	26N	1,200	1,000	...	507	425	
Lump Addition		4,50,600		4,37,800			
		400		1,200			
Total Provincial		4,51,000	4,10,000	4,39,000	4,05,156	2,56,137	
TOTAL		4,59,000	4,17,000	4,48,000	4,12,989	2,61,134	

Detailed Account No. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges.

	Numbers. 1896-97.	Numbers. 1897-98.	IMPERIAL. VETERINARY AND STALLION CHARGES.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	1	1	Superintendent, Civil Veterinary Department (550)	6,600		6,200		7,800		6,643		4,400	The decrease in the Revised and the Budget estimates is due to an officer on a salary of Rs. 550 being actually on duty.
	1	1	Exchange Compensation Allowance.	870		800		1,205		1,190		597	
				7,470				9,005					
			Add or Deduct—For rounding	530				5					
			TOTAL IMPERIAL		8,000		7,000		9,000		7,833	4,997	
			PROVINCIAL.										
			House-rent of Superintendent	600	600	600	600	600	600	570	570	400	
			Veterinary Hospital	...		...		4,300	4,300				
			PONY-BREEDING CHARGES.		...		...						
Establishment—	5	5	1. District Charges (Salustries). Coimbatore (20)	240		240		240					
			Salem 2 (20), 2 (10)	720		720		720				109	
Allowances—			2. Travelling Allowance of Salustries. Coimbatore	50		90		100					
			Salem	60		40		80		122			
Supplies and Services—			3. Feeding Charges (Maintenance of Stallions). Coimbatore	3,600				3,160					
			Salem	1,200		6,500		1,900		4,629		5,048	The Budget has been raised in the Revised with reference to the actuals of the first eight months of the past and current years.
			Madura	300				...					
			4. Keep of Ponies whilst under Castration. Coimbatore	100				100					
			Salem	300				250					
			5. Purchase of Ponies	1,800				1,800					
			6. Rewards for Castration	50		(a) 800		50		4,950			(a) Debited finally in the Accounts of the Bombay Presidency.
			7. Petty Works of Construction and Repairs	200				200		...			
					8,620		9,390		8,600		9,701		
			MULE-BREEDING CHARGES.										
			2. Maintenance of Donkey Stallions.	1,200				1,070					
			3. Stabling Charges	100		(a)		...					
			4. Fees for first Forty Foals	1,000				1,000					
			5. Prizes at Shows	180				180					
					2,480		...		2,250				
			CIVIL VETERINARY DEPARTMENT. (Prevention of Cattle Disease.)										
Salaries—	1	1	Deputy Superintendent (150—10—200)	2,110								8,198	
			Assistant	...		15,000		1,990		11,021			
	13	7	Stock Inspectors 5 (100), 2 (75)	7,800				14,400					
					9,910		15,000		16,390		11,021	2,754	
Establishment—	1	1	Clerk (45)	540				420					
	1	1	Clerk (20)	240		3,500		300		2,937			
	4	4	Servants 2 (7), 2 (6)	312				312					
					1,092		3,500		1,032		2,937		
Allowances—			Travelling Allowance of Superintendent	2,000				2,000					
			Travelling Allowance of Establishment	400				400				4,072	
			Travelling Allowance of Stock Inspectors	2,150		6,000		4,200		5,194			
			Travelling Allowance of Deputy Superintendent	1,000				1,000					
					5,550		6,000		7,600		5,194	20,581	
			Carried over		28,252		34,490		40,772		29,423		

(a) Included under Pony-Breeding charges.

Detailed Account No. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	*PROVINCIAL*—contd.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			CIVIL VETERINARY DEPARTMENT.—*contd.*										
			Brought forward .		28,252		34,490		40,772		29,423	20,581	
			OF SUPERINTENDENT.										
Supplies and Services—			Honorarium for conducting Examination of Stock Inspectors . .	...		50		50				...	No provision is made in 1897-98, as there are no Stock Inspectors eligible for promotion.
			Purchase, Repairs and Carriage of Tents	250	250	250	300	223	273			328	
Contingencies—			Purchase of Books . . .	15				15				249	
			Purchase of Periodicals . .	125		440		125		355		25	
			Subscription to Newspapers . .										
			Petty Repairs to Buildings . .	...				...					
			Peons' Belts and Badges . .	...				...					
			Carriage of Stationery and Records.	45				45					
			Office Scales and Weights . .	...				...					
			Postage Charges	150				150		194			
			Telegraph Charges	40				40		27			
			Binding Charges	45				25					
			Petty Carriage and Cooly Charges .	5				10					
			Office Expenses	5				...					
			Miscellaneous	...				...					
			OF THE DEPUTY SUPERINTENDENT.		430		440		410				
Supplies and Services—			Carriage of tents . . .	30				...					
			Petty Works of Construction .	...		20		...					
			Cost and Distribution of Medicines.	...				...					
					30		20		...				
Contingencies—			Service Postage	25				10					
			Service Telegrams	5		50		5					
			Carriage of Records . . .	20				20					
			OF STOCK INSPECTORS.		50		50		35				
			Service Postage	100				170					
			Service Telegrams	30		200		50					
			Carriage of Records, &c. and Petty Purchases	58				90					
			Add—For rounding .		188		200		310		576	21,183	
			TOTAL PROVINCIAL .		29,200		35,500		41,800		29,999	26,180	
			TOTAL .		37,200		42,500		50,800		37,832		

Detailed Account No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—Exploration of Petroleum, Coal & Minerals.

Establishment—	2	Clerks (50), (25). . . .	900	900	900	900	360		175		776	The actuals of the first eight months of the current year amount to Rs. 776 and as much travelling is expected during remaining four months of the year, Rs. 1,300 has been provided for in the Revised Estimate.
Allowances—		Travelling allowances . . .	400		400								
		Investigation of Corundum Deposits in Salem	2,000	400		400							
				2,000	...	...							
		TOTAL .		3,300		1,300		300		175			

Detailed Account No. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—Archæological Department.

Summary.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.
ARCHÆOLOGICAL SURVEY	15,600		11,000		15,700		11,442	
GOVERNMENT EPIGRAPHIST	15,300		14,600		15,300		15,322	
TOTAL .		30,900		25,600		31,000		26,764

Accounts, 8 months, 1896-97. Rs.
7,236
9,268
16,504

Detailed Account No. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—Archæological Department.

	Numbers. 1896-97	Numbers. 1897-98.	Details.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			ARCHÆOLOGICAL SURVEY.										
Salaries—	1	1	Superintendent (350—50—500)	6,000		6,000		6,000		6,000		4,000	
	1	1	Exchange Compensation Allowance	790		800		927		1,076		543	
					6,790		6,800		6,927		7,076		
Establishment—	1	1	Head Draftsman (60)	720				720				1,930	
	4	4	Draftsmen (50), (40), (35), (30)	1,860				1,860		3,286			
	1	1	Clerk (35)	420				420					
	3	3	Servants 2 (10), (8)	336				336					
				3,336				3,336			3,286		The Budget has been reduced in the revised with reference to the actuals of the current year as the revision of establishment is not likely to take place in the current year.
			Revision of Establishment	2,571				2,571					
					5,907		3,000		5,907				
Allowances—			Travelling Allowance	700		500		700		341		199	
					700		500		700		341		
Supplies and Services—			Plates for Reports	1,000				1,000		...			
			Photographic Chemicals, Plates and other Accessories	250				250		...			
			Repairs to Photographic Apparatus	20				20		...			
			Articles for Plaster Cast Moulds	40				40		...			
			Purchase of Coins and Objects of Ancient Interest	73				73		...			
			Measuring and Photographic Coolies	150				150		...			
			Deciphering Charges	2				2		...			
			Honoraria	...				...		...			
			Materials for Drawing	5				...		...			
			Purchase, Repair and Carriage of Tents	75				75		...			
					1,615				1,610				
Contingencies—			Purchase of Periodicals	10				...				360	
			Repairs to Furniture	30				...		418			
			Carriage of Stationery and Records	250				250					
			Postage Charges	20				20		21		...	
			Telegraph Charges	5				5		...		4	
			Rents, Rates and Taxes	300				300		300		200	
					615		700		575		739		
			Deduct—For rounding		27				19				
			TOTAL, ARCHÆOLOGICAL SURVEY		15,600		11,000		15,700		11,442	7,236	
			GOVERNMENT EPIGRAPHIST.										
Salaries—	1	1	Epigraphist (500—50—650)	7,800		7,800		7,800		7,800		5,251	
	1	1	Exchange Compensation Allowance	1,026		1,000		1,205		1,399		706	
					8,826		8,800		9,005		9,199		
Establishment—	1	1	Assistant (200—10—250)	2,640				2,520				2,740	
	2	2	Student Assistants (50)	1,200		4,100		1,200		3,938			
	3	3	Servants (15), (10), (9)	408				408					
					4,248		4,100		4,128		3,938		
Allowances—			Travelling Allowance of Epigraphist	300				250				232	
			Travelling Allowance of Establishment	900		800		950		1,246			
					1,200		800		1,200		1,246		
Supplies and Services—			Photographic Materials and Plant	50				50		46			
			Dabbers and Brushes	60				70		...			
			Pasting and Mounting of *Facsimiles*	2				2		...			
			Cleaning Copper-plate Inscriptions	4				4		...			
			Purchase, Repair and Carriage of Tents	23				10		...			
					139				136		46		
Contingencies—			Purchase of European articles each costing less than Rs. 5	5									
			Purchase of European articles each costing not less than Rs. 5	20				27					
			Purchase of Country articles each costing less than Rs. 50	25									
			Purchase of Books	30						585		171	
			Carriage of Stationery and Records	400				30					
			Purchase of Stationery	20				375					
			Postage Charges	60				...				1	
			Telegraph Charges	8				55		61		7	
			Rents, Rates and Taxes	240				5		7		160	
			Petty Carriage and Cooly Charges	75				240		240		...	
			Office Expenses	4				100		...		...	
					887		900	4	836	...	893		
			Deduct—For rounding						15,305				
									5				
			TOTAL, GOVERNMENT EPIGRAPHIST.		15,300		14,600		15,300		15,322	9,268	

Detailed Account No. 26D.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Museums.

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	1	1	Superintendent (*a*) (500—50—800).	9,600		9,600		9,600		9,600		6,400	
	1	1	Exchange Compensation Allowance.	1,263		1,100		1,484		1,721		869	
			Local Allowance (200) . .	(*a*)2,400		(*a*)2,400		...		...		...	(*a*) Provision is made in the estimates pending the sanction of the Government of India.
					13,263		13,100		11,084		11,321		
Establishment—	3	3	First Assistant (60—2—70), Head Taxidermist (*a*) (55—1—60), Herbarium-keeper (50—2—60) .	2,280				2,280					
	*8	6	Clerks (45—1—50), (35—3—50), (30—1—35), (25—1—30), (20—1—25), (15)	2,412				2,950					
	16	24	Servants (13), 2 (12), (11), 2 (10), 4 (9), 6 (8), 2 (7), 6 (8—¼—10) .	2,571				1,812				5,207	
	12	15	Temporary Establishment— Servants (9¼), (7¼), 6 (7), 3 (5), (4¼), 3 (4)	1,083				867		7,922			
			Connemara Public Library.										
Establishment—	1	1	Sub-Librarian (100-10—150) .	1,320								1,210	
	3	3	Attendants (25—1—30), (12—1—17), (12—½—15) . . .	654									
	2	2	Servants (8), (7)	180				5,000					
	1	1	Temporary Establishment— Servants (4)	48									
					10,548		9,600		12,909		7,922		
Allowances—			Travelling Allowance	900		1,000		800		418		943	
					900		1,000		800		418		
Supplies and Services—			Cost of Specimens	900				800		1,810		1,376	
			Objects of Interest and Coin . .	700				600				1,456	
			Fittings, Furniture, etc., for the Collection .	3,000				3,027		3,056		358	
			Cost of Books and Publication . .	1,800				1,800		1,818			
			Library	2,000				2,000					
			Lithographic Plates	500				...					
			Ammunitions	15				20					
			Charges for feeding of live Animals .	60				...					
			Expenses Reading Coin . . .	10				280					
			Do. Measurement . . .	35				...					
					9,020				8,527		6,684		
Contingencies—			Purchase of European Articles each costing less than Rs. 5										
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	100				200					
			Purchase of Country Articles each costing not less than Rs. 50										
			Subscription to Newspapers . .										
			Cost of Europe Stores (including Freight) .	25				...					
			Landing and Shipping Charges . .	42				105		30			
			Repairs to Furniture	11				20					
			Rattan Mats and Blinds	100				...					
			Table Cloth	...				...					
			Office Scales and Weights . . .	...				...					
			Gardening Expenses	...				...					
			Wages and Cooly	60				180					
			Cleaning Charges	135				15					
			Supply of Drinking-water . . .	27				...					
			Scavenging Expenses	5				...					
			Postage Charges	45				...					
			Telegraph Charges	180				180		180		102	
			Rents, Rates and Taxes	20				20		16		21	
			Binding Charges	3,843				1,098		1,098		3,843	
			Lighting Charges	300				800					
			Petty Carriage and Cooly Charges .	85				70		1,493		1,278	
			Clothing of Servants	156				100					
			Office Expenses	100				...					
				35				30					
					5,269		11,300		2,818		2,817		The increase in the Budget is chiefly due to the assessment on the new Museum buildings.
			Deduct—for rounding .						36,138 38				
			TOTAL .		39,000		35,000		36,100		29,162	23,063	

(*a*) Has free quarters.

* Eight for one month (April).

Detailed Account No. 26E.—SCIENTIFIC, ETC., DEPARTMENTS.—Public Observatories.

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts. 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	1	1	Astronomer (800) (*a*)	9,600		9,600		9,600		9,926		6,400	
			Exchange Compensation Allowance.	1,263		1,200		1,484		1,782		869	
					10,863		10,800		11,084		11,708		
Establishment—	3	3	Assistants (100), (80), (60)	2,880				2,880					
	3	3	Assistants (44), (40), (21)	1,260		5,340		1,260		5,296		3,546	
	5	5	Servants (10), 2 (8), 2 (7)	480				480					
			Temporary Establishment (60)	720				720					
					5,340		5,340		5,340		5,296		
Allowances—			Travelling Allowance	400		200		400		762			
			Allowance for firing the Time-Gun at Fort St. George (maximum 15).	350		350		320		324		210	
			Allowance for the Marine Signaller at the Port Office (maximum 15)										
					750		550		720		1,086		
Supplies and Services—			Public Clock Charges	30		...		60		...			
			Purchase and Repair of Instruments	800		...		...		...			
			Petty Works of Construction	...		...		...		...			
					830		...		60		...		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	100				120					
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50										
			Purchase of Country Articles each costing not less than Rs. 50										
			Purchase of Books	100				50					
			Purchase of Periodicals	100				150					
			Subscription to Newspapers										
			Cost of Europe Stores (including Freight)	30				...					
			Landing and Shipping Charges	10				...					
			Petty Repairs to Buildings	10				...					
			Repairs to Furniture	50				...					
			Peons' Belts and Badges	...				...					
			Carriage of Stationery and Records	1				...					
			Rattan Mats and Blinds	...				...					
			Table Cloth	...				...					
			Office Scales and Weights	...				...					
			Hot and Cold Weather Charges	64				58					
			Sweepers' Allowances	6				...					
			Scavenging Expenses	...				...					
			Postage Charges	300				360		105			
			Telegraph Charges	320				10		12			
			Telephone Charges	264				264		262			
			Rents, Rates and Taxes	336				292		291		336	
			Packing Charges	...				...					
			Lighting Charges	70				...					
			Petty Carriage and Cooly Charges	20				230		1,330		351	
			Office Expenses	15				200					
			Miscellaneous	21				...					
					1,817		2,010		1,734		2,000		
									18,938				
			Deduct—For rounding						*58*				
			TOTAL		19,600		18,700		18,900		20,090	11,716	

Detailed Account No. 26F.—SCIENTIFIC, ETC., DEPARTMENTS.—Experimental Cultivation.

		Improvement of Agriculture and Trade	1,000		2,000		1,000				
		Distribution of Seeds, etc.									
		Farm Schools	20,000		...		...				
		TOTAL		21,000		2,000		1,000		484	36

The Revised estimate provides for a sum of Rs. 1,000 sanctioned for the purchase of cummin seed for supply to the ryots under the Kurnool Canal and to meet any other expenditure that may be incurred during the remaining months of the current year, especially in connection with water-lift trials under G.O., No. 322, Rev., dated 9th July 1896. The Budget for 1897-98 provides for the experimental farm sanctioned in G.O., No. 490, dated 24th September 1896.

(*a*) Has free quarters.

DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—Cinchona Plantations.

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	1	1	Government Botanist and Director (700—20—800) (*a*)	8,400								2,832	The decrease in the Revised estimate is owing to the reduction in the salary of the present Director and to the fact that the Quinologist's salary, while on deputation at Calcutta as Acting Reporter on Economic Products to the Government of India, will be borne by that Government. The Budget of 1897-98 provides for the combined appointment of Director and Botanist and the maximum salary of the Government Quinologist, the Secretary of State not having sanctioned the scheme for the reorganization of the Cinchona and Botanical Department.
	1	1	Quinologist (350—50—500)	6,000		5,600		9,600		8,800		2,500	
	2	2	Exchange Compensation Allowance	1,900		4,500		6,000		6,000		900	
			Officer on Special Duty	...		1,400		2,410		3,294		...	
				16,300		11,500		...		1,641			
			Deduct—Probable Savings	...		...		18,010		19,735			
					16,300		11,500	*10*			19,735		
Establishment—	3	3	Overseers 3 (150—10—200) (*a*)	6,850					18,000			6,232	
	3	3	Overseers 3 (50) (*a*)	1,800				6,720					
	1	1	Manager (100—10—150)	1,800				1,800		8,410		5,680	
	5	5	Clerks and Store-keepers 2 (50), 3 (15—1—20) (*a*)	1,882				1,800					
	2	2	Servants (14½), (8)	270		15,600		1,860		3,887		2,626	
			Temporary Establishment—					270					
	1	1	Factory Overseer (125) (*a*)	1,500									
	8	6	Servants	1,644				1,500					
								1,884		3,413		2,126	
					15,746		15,600		15,834		15,710	10,432	
Allowances—			Travelling Allowance	1,500		1,200		1,200		1,684		841	
					1,500		1,200		1,200		1,684		
Supplies and Services—			Working Charges	17,455				18,616					
			Manure	5,982				5,450					
			Crops	4,950				5,050				30,443	
			Petty Works of Construction	1,300				900		40,099			
			Propagation	1,630		50,000		1,150				6,758	
			Cost of Europe Stores	19,400				19,100					
			Purchase of Agricultural Implements	50						4,777		...	
					50,767		50,000	50	50,316	...	44,876	37,201	
Contingencies—			Liveries and Clothing of Servants.	12				12					
			Peons' Belts and Badges	...				...					
			Carriage of Stationery and Records.	...				...				568	
			Postage Charges	200		700		248					
			Telegraph Charges	50				40					
			Rents, Rates and Taxes	400				850		918			
			Office Expenses Miscellaneous	...		...		...					
					662		700		1,150		918		
			Add—For rounding		84,975 25							55,274	
			TOTAL		85,000		79,000		86,500		82,923		

DETAILED ACCOUNT No. 26H.—SCIENTIFIC, ETC., DEPARTMENTS.—Botanical and other Public Gardens.

SUMMARY.

BOTANICAL GARDENS	21,676		20,700		21,327		17,874		13,106
OTHER PUBLIC GARDENS	12,827		12,400		12,737		11,192		8,110
	34,503				34,064				
Add or *Deduct*—For rounding	3				36				
TOTAL		34,500		33,100		34,100		29,066	21,216

DETAILS.

BOTANICAL GARDENS.

Salaries—	1	1	Curator (350) (*a*)	4,200		4,200		3,600		1,700		2,780
	1	1	Exchange Compensation Allowance	553		500		556		318		377
Establishment—	1	1	Overseer, General (50) (*a*)	600	4,753		4,700		4,156		2,018	
	1	1	Nursery Overseer (50) (*a*)	600				600				
	2	2	Clerk (50); Herbarian Assistant (25)	900		2,500		600				1,587
	3	3	Servants (8)	288				1,200		2,376		
								288				
Allowances—			Travelling Allowance	500	2,388		2,500		2,688		2,376	428
					500	500	500	500	500	70	70	
			Carried over		7,641		7,700		7,344		4,464	5,172

(*a*) Have free quarters.

DETAILED ACCOUNT No. 26H.—SCIENTIFIC, ETC., DEPTS.—Botanical and other Public Gardens—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
			BOTANICAL GARDENS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward		7,641		7,700		7,344		4,464	Rs. 5,172	
Supplies and Services—			Working Charges	5,500				5,563					
			Developing the Vegetable Products.	800				800					
			Horticultural and other Implements	200				200					
			Petty Works of Construction	...				...					
			Labelling	300				300					
			Hired Labour	...				...					
			Experimental Gardens	200				200					
			Cabinets and Materials for the Herbarium	200				200					
			Library Charges	700				700					
			Cost of supplying Seeds to other Gardens	3,600				3,508					
			Carriage of Plants	589				589					
					12,089				12,060				
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...		13,000		...		13,410		7,934	
			Purchase of European Articles each costing not less than Rs. 5	...				...					
			Purchase of Country Articles each costing less than Rs. 50	...				...					
			Purchase of Country Articles each costing not less than Rs. 50	...				...					
			Petty Repairs to Buildings	800				800					
			Liveries and Clothing of Servants	36				36					
			Postage Charges	50				50					
			Telegraph Charges	10				10					
			Rents, Rates and Taxes	250				250					
			Packing Charges	800				777					
			Railway fare, etc.										
					1,946		13,000		1,923		13,410		
			TOTAL BOTANICAL GARDENS		21,676		20,700		21,327		17,874	13,106	
			OTHER PUBLIC GARDENS.										
			Crewe and Ottley Hall Estates, Ootacamund	319		310		319		301			
			Barlyar Garden, Nilgiris—									113	
			Overseer	240		240		240		...			
			Watcher	108		100		108		...			
			Upkeep	152		150		152		...			
			Medicinal Garden, Nilgiris	300		300		300		...			
			Stone-house Park, Ootacamund	700		700		700		692			
			Church Hill Park, Ootacamund	100		100		100		96		408	
			Sim's Park, Coonoor—										
			Overseer	480		480		480					
			Watcher	108		100		108		2,233			
			Upkeep	1,520		1,520		1,520				1,040	
			Old College Park, Madras—										
			Gardener	60				60					
			Cooly Gardeners	156				140					
			Manure	15				25					
			Flower Pots	15		400		20		210			
			Tools, etc.	10				15					
			Carriage hire to Garden Superintendent	84								246	
			Rents, Rates and Taxes	160				150					
			Upper Norwood Park, Ootacamund.	2,300		2,000		2,300		1,652		1,303	
			Munro's Tope at Pattikonda (Kurnool)	...		...		...		8			
			Zoological Collections in the People's Park, Madras	2,000		2,000		2,000		2,000		2,000	
			Agri-Horticultural Gardens, Madras.	4,000		4,000		4,000		4,000		3,000	
			TOTAL OTHER PUBLIC GARDENS		12,827		12,400		12,737		11,192	8,110	

DETAILED ACCOUNT No. 26I.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration.

SUMMARY.									
EMIGRATION TO BRITISH COLONIES	6,450		6,450		6,461		6,382		4,300
EMIGRATION TO FRENCH COLONIES	11,600		11,350		11,752		12,411		7,624
	18,050				18,213				
Add or *Deduct*—For rounding	*50*				13				
TOTAL		18,100		17,800		18,200		18,793	11,924

DETAILED ACCOUNT No. 26I.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	Details.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			EMIGRATION TO BRITISH COLONIES.										
			MAURITIUS AND NATAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—			Protector of Emigrants, Madras (Allowance 200)[4] (*a*)	2,304				2,304		2,304			
			Medical Inspector of Emigrants (Allowance 150) (*b*)	1,800				1,800		1,800			
					4,104				4,104		4,104		
Establishments—	1	1	Manager (80)	960				960		960			
	1	1	Clerk (30)	360				360		360			
	1	1	Attender (10)	120									
	2	2	Peons (8), (7)	180				300		300			
					1,620				1,620		1,620		
Supplies and Services.			Boat-hire	10				10		8			
					10				10		8		
Contingencies—			Purchase of European Articles each costing less than Rs. 5										
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	10									
			Purchase of Country Articles each costing not less than Rs. 50					14					
			Repairs to Furniture										
			Peons' Belts and Badges										
			Carriage of Stationery and Records					11					
			Cloth for Records										
			Table Cloth										
			Office Scales and Weights							249			
			Hot and Cold Weather Charges	18									
			Sweepers' Allowances	24				18					
			Postage Charges	15				24					
			Telegraph Charges	1				15					
			Rents, Rates and Taxes	78				1					
			Binding Charges	11				70					
			Lighting Charges					11					
			Petty Carriage and Cooly Charges.	30									
			Office Expenses and Miscellaneous	9				30					
								2					
					196				196				
			Add—For rounding		5,930				5,930		249		
					...				11				
			TOTAL EMIGRATION TO MAURITIUS AND NATAL		5,930				5,941		5,981		
			EMIGRATION TO STRAITS SETTLEMENTS.										
			Emigration Office, Negapatam.										
Establishments—	1	1	Clerk (20)	240				240		129			
	1	1	Peon (7)	84				84		84			
			Emigration Office, Tanjore.										
	1	1	Clerk (15)	180				180		180	393		
Allowances—			Travelling Allowances	5	504			7	504	5			
					5				7		5		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...				2					
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	2				...					
			Purchase of Country Articles each costing not less than Rs. 50										
			Repairs to Furniture	1				1					
			Peons' Belts and Badges										
			Carriage of Stationery and Records	2				1					
			Postage Charges	3				3					
			Telegraph Charges	1				1					
			Binding Charges	1				1					
			Books costing less than Re. 1	1				...					
					11				9		3		
			TOTAL EMIGRATION TO STRAITS SETTLEMENTS		520				520		401		4,300
			TOTAL EMIGRATION TO BRITISH COLONIES		6,450		6,450		6,461		6,382		

(*a*) Draws Rs. 2,333-5-4 per mensem as Collector of Sea Customs, Madras (page 56).
(*b*) Draws Rs. 1,050 per mensem as Surgeon, 1st District, Madras, and Rs. 100 for giving clinical instructions (pages 142 & 161).

Detailed Account No. 26I.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	EMIGRATION TO FRENCH COLONIES.	Budget Estimates 1897-98. Rs.	Budget Estimates 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	1	1	Consular Agent at Karikal and Pondicherry (1,265-5-0 and Agency Allowance 300)	18,784		18,700		18,780		19,496			
	1	1	Exchange Compensation Allowance	1,997		1,500		2,346		2,847			
			Deduct—Moiety transferred to "25—Political" (page 166).	20,781 *10,391*		20,200 *10,100*		21,126 *10,563*		22,343 *11,171*			
					10,390		10,100		10,563		11,172		
Establishment—	1	1	Clerk (60), Pondicherry	720		1,700		720		720			
	1	1	Clerk (40), Karikal	480				480		480			
	8	8	Peons 6 (7); Sweepers 2 (1)	528				528		526			
				1,728		1,700		1,728		1,726			
			Deduct—Moiety transferred to "25—Political" (page 166).	*864*		*850*		*864*		*863*			
					864		850		864		863		
Allowances—			Travelling Allowance	66		140		56		133			
			Deduct—Moiety transferred to "25—Political" (page 166)	*33*		*70*		*28*		*66*			
					33		70		28		67		
Contingencies—			Boat-hire	...		...		...		...	...		
					...				...				
			Carriage of Stationery and Records	2				...		2			
			Hot and Cold Weather Charges	120				98		120			
			Postage Charges	55				50		57			
			Telegraph Charges	16				16		11			
			Rents Rates and Taxes	420				420		420			
			Binding Charges	2				2		1			
			Office Expenses	5				...		...			
			Miscellaneous	6				8		7			
				626		660		594		618			
			Deduct—Moiety transferred to "25—Political" (page 166)	*313*		*330*		*297*		*309*			
					313		330		297		309		
			TOTAL EMIGRATION TO FRENCH COLONIES		11,600		11,350		11,752		12,411	7,624	

Detailed Account No. 26J.—SCIENTIFIC, ETC., DEPARTMENTS.—Inland Labour Transport.

Salaries—			Allowance to the Superintendent of Embarkation, Gopalpur (30)	360				360					
Establishments—	2	2	Clerks (15)	360	360			360	360				
Allowances—			Travelling Allowance	30	360			30	360				
Contingencies—			Office Expenses	50	30	800			30	720		481	
			Miscellaneous					50					
					50		800		50				
			TOTAL		800		800		800		720		

Detailed Account No. 26K.—SCIENTIFIC, ETC., DEPARTMENTS.—Inspector of Factories.

Supplies and Services—	16	16	Fees to Medical officers at Rs. 10	2,130									
	16	16	Do. do. at Rs. 5	1,370		3,500		3,500		2,409		2,275	
			Refunds	200									
					3,700		3,500		3,500		2,409		

Detailed Account No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Statistics.

Summary	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT, ETC., MANUALS	2,450		2,400		2,430		3,325		1,441	
REGISTRATION OF LAND TRADE	8,000		7,400		8,000		7,195		4,882	
REGISTRATION OF SEA-BORNE TRADE	15,670		15,000		15,670		15,287		10,875	
REGISTRATION OF RAIL-BORNE TRAFFIC	6,120		5,000		4,700		4,657			
REGISTRATION OF BIRTHS AND DEATHS	12,400		12,000		12,400		11,149		8,418	
REGISTRATION OF RAIN GAUGES	4,800		3,500		4,000		3,476		2,105	
	49,440									
Deduct—For rounding	40									
TOTAL		49,400		45,300		47,200		45,089	30,520	

Numbers. 1896–97.	Numbers. 1897–98.	Details.								
		DISTRICT MANUALS.								
Establishment—										
2	2	Clerks (150), (30)	2,160			2,160		2,160		
...	...	Servant	...	2,160		...				
Allowances—		Travelling Allowance	150			140	2,160			
Contingencies—		Cooly Charges and Wages	60	150	2,400	10	140			
		Stationery	20			20				
		Service Postage	50			90				
		Service Telegrams	10			10				
				140			130			
		TOTAL DISTRICT MANUALS		2,450	2,400	2,430		3,325	1,441	
		REGISTRATION OF ROAD TRAFFIC, LAND TRADE.								
55	55	*Establishment*— Clerks 8 (15), 3 (12), 4 (11), 17 (10), 4 (9), 10 (8), 4 (7), 2 (6), 3 (5)	6,500			6,492				
		Supplies and Services— Petty Works of Construction	} 550	6,500			6,492			
		Construction of Sheds				600				
		Contingencies— Lighting Charges	500	550			600			
		Stationery	200			600				
		Binding Charges	40		7,400	200				
		Rents, Rates and Taxes	100			40				
		Sweepers' Allowances	30			20				
		Petty Repairs	...			20				
		Cloth for Records	40			...				
		Office Expenses	25			28				
		Conveyance Charges	15			...				
				950		...	908			
		TOTAL REGISTRATION OF ROAD TRAFFIC, LAND TRADE		8,000	7,400	7,400	8,000		4,882	
		REGISTRATION OF SEA-BORNE TRADE.								
		Board's Establishment—								
		Permanent—								
19	19	Clerks (150), (75), (50), 2 (45), 2 (40), 2 (35), 3 (30), 5 (25), 2 (20)	9,240			9,240				
3	3	Servants (10), (12), (7)	348			348				
		Temporary (four months only) 4 (25)	400			400				
		Contingencies	...			...				
		District Establishments—		9,988			9,988			
15	15	Permanent (45), 10 (35), (30), 3 (15)	5,640			5,640				
		Allowances— Travelling Allowance	42	5,640		42	5,640			
				42			42			
		TOTAL REGISTRATION OF SEA-BORNE TRADE		15,670	15,000		15,670	15,287	10,875	
		REGISTRATION OF RAIL-BORNE TRAFFIC.								
		Establishments—								
13		Clerks	} 5,400			{ 3,570				
1		Servant				{ 72				
		Special Establishment for the preparation of Rail-borne Traffic Returns of the East Coast Railway	720			720				
				6,120			4,362			
		Carried over		6,120			4,362			

DETAILED ACCOUNT No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Statistics—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	DETAILS—*contd.*	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			REGISTRATION OF RAIL-BORNE TRAFFIC—*contd.*										
			Brought forward		6,120				4,362				
Contingencies—			Rents, Rates and Taxes					144					
			Service Postage					50					
			Service Telegrams					15					
			Tonga-hire					30					
			Hot and Cold Weather Charges					15					
			Railway Freight					30					
			Cooly-hire					2					
			Lighting Charges					5					
			Repairs to Furniture					5					
			Stationery					10					
			Packing Charges					25					
			Office Expense					7					
			Miscellaneous										
			TOTAL REGISTRATION OF RAIL-BORNE TRAFFIC		...				338				
					6,120		5,000		4,700		4,657	2,799	
			BIRTH AND DEATH REGISTRATION.										
			District Charges—										
Establishments—	40	40	Clerks 1 (30) and 1 (15) for all the Districts except Madras and Nilgiris	10,800				10,800					
					10,800				10,800				
Allowances—			Travelling Allowance	80				50					
					80				50				
Contingencies—			Purchase of European Articles each costing less than Rs. 5										
			Purchase of European Articles each costing not less than Rs. 5										
			Purchase of Country Articles each costing less than Rs. 50	120				30					
			Purchase of Country Articles each costing not less than Rs. 50			11,000							
			Repairs to Furniture										
			Carriage of Stationery and Records	80				...					
			Advertisements					...					
			Postage Charges					100					
			Binding Charges	20				20					
			Packing Charges										
					220				150				
					11,100		11,000		11,000		10,537	7,453	
			Registrar-General of Births, Deaths and Marriages—										
Establishments—	2	2	Clerks (40), (25)	780				780					
	1	1	Attender (10)	120				120					
	1	1	Peon (7)	84				84					
					984				984				
Contingencies—			Service Postage	125				100					
			Country Articles costing Rs. 50 and more	70		1,000		70					
			Advertisements	20				20					
			Binding Charges, Glue, Paste and Thread, etc.	30				50					
			Carriage of Stationery, etc.	18				20					
			Country Articles costing less than Rs. 50	25				156					
			Rents, Rates and Taxes	28									
					316				416		612	965	
			TOTAL BIRTH AND DEATH REGISTRATION		1,300		1,000		1,400			8,418	
					12,400		12,000		12,400		11,149		
			RAIN GAUGES.										
Salaries—			Meteorological Reporter's Allowance (150)	1,800				1,800					
					1,800				1,800				
Establishments—	1	1	Clerk (40)	480				360					
					480				360				
Contingencies—			Meteorological Reporter—										
			Service Postage	40				40					
			Service Telegrams	10				10					
			House-rent	1,200				600					
			Cooly-hire	20				20					
			Bandy-hire	50				20					
			Packing Charges	60				40					
			Carriage of Instruments, etc.	40				30					
			Freight, Boat-hire, etc.	50				40					
			Cost of Instruments, etc.	30				40					
					1,500				840				
			Carried over		3,780				3,000				

Detailed Account No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Statistics—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	RAIN GAUGES—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.
			Brought forward		3,780				3,000			
Supplies and Services—			Cost of Land	300				300				
			Petty Works of Construction	450				450				
			Bottle Gauges for Villages	100				...				
			Purchase and Repair of Instruments	...				...				
					850				750			
Contingencies—			Landing and Shipping Charges									
			Petty Repairs to Buildings									
			Postage Charges									
			Telegraph Charges									
			Rents, Rates and Taxes	170				250				
			Packing Charges									
			Petty Carriage and Cooly Charges									
			Miscellaneous									
					170				250			2,105
			TOTAL RAIN GAUGES		4,800		3,500		4,000		3,476	

Detailed Account No. 26M.—SCIENTIFIC, ETC., DEPARTMENTS.—Examinations.

Summary.

GOVERNMENT EXAMINATIONS	1,03,940		1,03,700		1,04,000		1,07,325		56,254
EXAMINATION OF ASSISTANTS	3,400		3,700		3,300		3,514		2,735
PROVINCIAL CIVIL SERVICE EXAMINATIONS	3,100		1,000		3,100		3,275		... 2
VILLAGE OFFICERS' SPECIAL TESTS	660		...		500		19		
TOTAL		1,11,100		1,08,400		1,10,900		1,14,133	58,991

Details.

	Numbers. 1896-97.	Numbers. 1897-98.	GOVERNMENT EXAMINATIONS.(a)								
Salaries—	1	1	Secretary (local allowances) (350)(b)	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	2,800
			OFFICE OF THE COMMISSIONER.									
Establishment—	1	1	Manager (200—10—250)									
	3	3	Clerks (60), (40—2—50), (30—2—40)	2,960			2,840					4,617
			Temporary Clerks in Secretary's Office	1,782			1,734					
	5	5	Servants (15), 3 (8), (1½)	500			500					
				486	8,000		486		7,745		7,745	
			TEMPORARY ESTABLISHMENTS UNDER									
			Primary Examination Boards	2,500			3,720					
					8,228		8,000		9,280			
			REWARDS TO EXAMINERS.									
Supplies and Services—			Technical Examinations	14,000			11,800					36,676
			Upper Secondary Examination	2,000			2,500					
			Handwriting Test for Under Graduates	600			400					
			Medical Entrance Examinations	600			750					
			Special and Salt and Abkári Tests	13,000			13,000		73,223			
			Salt Competitive Examination	500	72,000		450				73,223	
			Sub-Assistant Inspectors' Test	800			1,000					
			Lower Secondary Examination	19,300			16,000					
			Primary and Fifth and Sixth Standard Examinations	19,600			20,000					
					70,400		72,000		65,900			
			Remuneration to Superintendents and Clerks.	4,100			4,500					8,556
			Stationery purchased for Examinations	3,500			3,550					
			Extra Coolies and Peons	1,200			1,500					
			Material for Tailoring Examination	200			200					
			Needlework Material	300	12,000		300		14,485		14,485	
			Cost of Chemicals, Models, etc.	300			500					
			Section Writing	600			500					
			Tabulation Charges	700			600					
			Lithographic Charges	400			...					
					11,300		12,000		11,650			52,649
			Carried over		94,128		96,200		91,030		99,653	

(a) The expenditure is controlled by the Commissioner for Government Examinations.
(b) Drawn by the Junior Professor of English—*See* note (*) of page 122.

EXPLANATORY REMARKS.

DETAILED ACCOUNT No. 26M.—SCIENTIFIC, ETC., DEPARTMENTS.—Examinations—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			GOVERNMENT EXAMINATIONS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			REWARDS TO EXAMINERS—*contd.*										
			Brought forward		94,128		96,200		91,030		99,653	52,649	
Allowances—			Travelling Allowances	6,000		6,000		10,000		6,107			
					6,000		6,000		10,000		6,107	2,552	
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...				20					
			Purchase of European Articles each costing not less than Rs. 5	30				...					
			Purchase of Country Articles each costing less than Rs. 50	30				30					
			Purchase of Country Articles each costing not less than Rs. 50	150				...					
			Purchase of Books	...				...					
			Repairs to Furniture	10				20					
			Peons' Belts and Badges	...				...					
			Carriage of Stationery and Records	10				5					
			Cloth for Records	...				...					
			Record-racks, Boards, etc.	5				40					
			Rattan Mats and Blinds	25		1,500		...					
			Table Cloth	...				...					
			Office Scales and Weights	...				...					
			Advertisements	30				...					
			Gardening Charges	...				270					
			Hot and Cold Weather Charges	100				50				985	
			Postage Charges	2,800				2,300		1,518		68	
			Telegraph Charges	100				40		47			
			Rents, Rates and Taxes	120				...					
			Binding Charges	20				45					
			Packing Charges	50				50					
			Lighting Charges	...				...					
			Petty Carriage and Cooly Charges	300				100					
			Office Expenses	20				...					
			Miscellaneous	50				...					
					3,850		1,500		2,970		1,565	1,053	
			Add or Deduct—For rounding		1,03,978 38							56,254	
			TOTAL GOVERNMENT EXAMINATIONS		1,03,940		1,03,700		1,04,000		1,07,325		
			EXAMINATION OF ASSISTANTS. (*a*)										
Salaries—	1	1	Secretary (150) (*b*)	1,800	1,800	1,800	1,800	1,800	1,800	1,931	1,931	1,200	
Establishment—	1	1	Clerk (50—5—75)	900		1,300		900		1,402		888	
	1	1	Copyist (20)	240				240					
	2	2	Servants (9), (7)	192				192				68	
					1,332		1,300		1,332		1,402		
Allowances—			Travelling Allowance					...	...	...	...		
Supplies and Services—			Wages to Coolies and others for conversing with Candidates	30				20					
					30				20				
Contingencies—			Purchase of Country Articles each costing less than Rs. 50	20				2					
			Purchase of Country Articles each costing not less than Rs. 50	...				...					
			Purchase of European Articles each costing less than Rs. 5	...				...					
			Purchase of European Articles each costing not less than Rs. 5	...				...					
			Carried over	20	3,162		3,100	2	3,152		3,333	2,156	

(*a*) The expenditure is controlled by the Board of Examiners. (*b*) Draws a Superannuation Pension of Rs. 80-12-0.

DETAILED ACCOUNT No. 26M.—SCIENTIFIC, ETC., DEPARTMENTS.—Examinations—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
			EXAMINATION OF ASSISTANTS —*contd.*										
			Brought forward .	Rs. 20	Rs. 3,162	Rs.	Rs. 3,100	Rs. 2	Rs. 3,152	Rs.	Rs. 3,333	Rs. 2,156	
Contingencies —contd.			Postage Charges	100				73		86		75	
			Telegraph Charges . . .	40				40		29		22	
			Punka-pulling Charges . .	10				10					
			Cart and Cooly Hire . .	25				20					
			Purchase of Books . . .	5				3					
			Repairs to Furniture . .	5		600		...				482	
			Binding Charges	10				...		66			
			Lighting Charges . . .	1				...					
			Sweeper's Allowance . .	10				...					
			Scavengering Expenses . .	10				...					
			Office Expenses	2				...					
					238		600		148		181	2,735	
			TOTAL .		3,400		3,700		3,300		3,514		
			PROVINCIAL CIVIL SERVICE EXAMINATIONS. (*a*)										
Supplies and Services—			Remuneration to Examiners .	3,000				3,000		3,207			
Allowances—			Travelling Allowances . . .	60	3,000		1,000	60	3,000	55	3,207		
Contingencies—			Stationery and other Charges .	40	60			40	60	13	55		
					40				40		13		
			TOTAL .		3,100		1,000		3,100		3,275	...	No actuals for the first eight months of the current year. A provision of Rs. 1000 is made to meet any unforeseen charges
			VILLAGE OFFICERS' SPECIAL TESTS.										
Supplies and Services—			Remuneration to Examiners .	400	400	...	...		500		19	2	
Contingencies—			Service Postage, etc. . . .	120									
			„ Telegrams	20									
			Stationery	120	260								
			TOTAL .		660		...		500		19	2	

(*a*) The expenditure is controlled by the Director of Public Instruction.

DETAILED ACCOUNT No. 26N.—SCIENTIFIC, ETC., DEPARTMENTS.—Refunds.

Examinations—									
Examination of Assistants	...		100		...		...		
Government Examinations	1,000		900		3,000		45		60
Provincial Civil Service Examinations	300		300		300		2,363		566
Village Officers' Special Tests	...	1,300	...	1,300	...	3,300	300	2,714	150
Cinchona Department	...		...		...		6		31
Emigration	...		...		...		...		
Other Refunds	...		...		...		...		
		...		...		700		...	
TOTAL .		1,300		1,300		4,000		2,714	807

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	
Territorial and Political Pensions . . .	27A	6,38,600	6,59,700	6,34,400	6,52,247	4,41,506
Charitable Allowances		2,400	2,300	2,600	2,347	1,526
TOTAL .		6,41,000	6,62,000	6,37,000	6,54,594	4,43,032

Detailed Account No. 27A.—Territorial and Political Pensions.

Summary.	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts 8 months, 1896–97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TANJORE	1,20,600		1,25,700		1,30,000		1,27,556		80,179
CARNATIC	4,03,000		4,12,000		3,84,400		4,21,168		2,79,931
KURNOOL	22,500		22,700		37,000		37,012		25,793
MASULIPATAM	17,000		18,500		23,000		22,868		14,099
GANJAM, VIZAGAPATAM AND OTHER POLITICAL PENSIONS	15,000		16,400		17,000		16,573		12,125
MYSORE AND CUTTACK	23,500		25,400		15,000		16,237		9,439
COMMUTATIONS					28,000		10,833		19,940
TOTAL		6,38,600		6,59,700		6,34,400		6,52,247	4,41,506
Details.									
Tanjore—									
Pensions exceeding Rs. 5,000 per annum—									
Depamba Bahi Sahiba	9,600		9,600		9,600		9,600		
Umamba Bahi Sahiba	9,600		9,600		9,600		9,600		
Jijaziamba Bahi Sahiba	9,600		9,600		9,600		9,600		
Anasamba Bahi Sahiba	...		...		9,600		(a) 5,600		
Gauramba Bahi Sahiba	9,600		9,600		9,600		9,600		
Ramakumaramba Bahi Sahiba	9,600		9,600		9,600		9,600		
Chumamba Bahi Sahiba	9,600		9,600		9,600		9,600		
Sakkharam Row, Hombiray Mohite Sahib	4,100		5,460		4,100		(b) ...		45,960
Yuganadha Avaray Sahib	5,340		5,340		5,340		5,340		
M. Bhavani Bahi Sahiba of Madhiarjune	6,000		6,000		6,000		6,000		
		73,040		74,400		82,640		74,540	
Pensions exceeding Rs. 1,000 per annum—									
Dharmu Bahi	1,800		1,800		1,800		1,800		
Dharmavalli Bahi	1,800		1,800		1,800		1,800		
Gourilakshmi Bahi	1,800		1,800		1,800		1,800		
Godavari Bahi	...		...		...		53		
Govinda Bahi	1,800		1,800		1,800		1,800		
Kamu Bahi	1,800		1,800		1,800		1,800		
Lakshmi Amma	1,800		1,800		1,800		1,800		
Radha Bahi Amma	1,800		1,800		1,800		1,800		
Sakhavara Bahi	3,300		3,300		3,300		3,300		
Saubhakya Lakshmi Bahi	1,800		1,800		1,800		1,800		
Sonu Bahi (Junior)	1,800		1,800		1,800		1,800		
Tya Bahi Amma	1,800		1,800		1,800		1,800		
Viramma Bahi	1,800		1,800		1,800		1,800		
Vijaya Sada Nandaji	1,200		1,200		1,200		1,200		34,219
Vijaya Iswarianandaji Sahib (d)	1,200		3,200		1,200		(c) ...		
		25,500		27,500		25,500		24,353	
Pensioners below Rs. 1,000 each per annum (e)	22,000		22,600		21,900		25,125		
		22,000		22,600		21,900		25,125	
Other Charges—									
Marriage and Funeral Allowances (f)	3,000		2,000		3,000		...		
Extraordinary Charges (g)	1,000		500		1,000		3,538		
		4,000		2,500		4,000		(d) 3,538	
		1,24,540		1,27,000		1,34,040		1,27,556	
Deduct—Probable Lapses		*3,940*		*1,300*		*4,040*		...	
TOTAL TANJORE		1,20,600		1,25,700		1,30,000		1,27,556	80,179
Carnatic—									
Perpetual Stipends exceeding Rs. 5,000 per annum—									
Prince Muhammad Manawwar Khan Bahadur, 4th and present Prince of Arcot (Pension attached to title 4,166⅔)	50,000		50,000		50,000		50,000		
Ghausiah Begum, widow of Umdat-ud-daula, son of Prince Azim Jah, 1st Prince of Arcot (800)	9,600		9,600		9,600		9,600		
Rahim-un-nissa Begum, daughter of Gansiah Begum and Prince Azim Jah (450)	5,400		5,400		5,400		5,400		
		65,000		65,000		65,000		65,000	
Life or continuable Stipends exceeding Rs. 5,000 per annum—									
Her Highness Nawab Khair-un-nissa Begum	73,200		73,200		73,200		73,200		
Nawab Khurshid-un-nissa Begum	10,608		10,608		10,608		10,608		
		83,808		83,808		83,808		83,808	
Total Stipends exceeding Rs. 5,000 per annum		1,48,808		1,48,808		1,48,808		1,48,808	1,06,435
Carried over		1,48,808		1,48,808		1,48,808		1,48,808	

Explanatory Remarks.

(a) Died in September 1895.

(b) This pensioner died in January 1895. A moiety of his original pension (Rs. 683-2-8) is continuable amongst his dependent. Rs. 4,100 has been provided in both the Budget and the Revised Estimates. The excess of Rs. 1,360 in the Revised is the arrears of pension payable to his heir. The question as to the continuance of the pension is still pending.

(c) The Revised Estimate includes arrears drawn in the current year on account of the increased rate of pension (Rs. 35 to 100) sanctioned in G.O., No. 423, Political, dated 1st July 1895.

(d) This represents the cost incurred in connection with the suit regarding the Tanjore Palace Devastanams. Sanctioned in G.O., No. 873, Political, dated 31st December 1895.

DETAILED ACCOUNT No. 27A.—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward		1,48,808		1,48,808		1,48,808		1,48,808	1,06,435	
Carnatic—contd.										
PERPETUAL STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM—										
Family of Prince Zahir-ud-Daula, 2nd Prince of Arcot	10,800		10,800		10,800		10,800			
Family of Prince Intizam-ul-mulk, 3rd Prince of Arcot	10,800		10,800		10,800		10,800			
Family of Prince Muazzaz-ud daula, son of Prince Azim Jah	10,800		10,800		10,800		10,800			
Family of Prince Ammat-ul-vali Valiyat-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800		10,800		10,800		10,800			
Family of Princess Ammat-ullah Hamid-at-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800		10,800		10,800		10,800			
Family of Princess Attiat-ul-ali Mahmud-un-nissa Begum (Daughters of Prince Azim Jah.)	10,800		10,800		10,800		10,800			
Muhammad Nizam-ud din Khan Bahadur (husband of Bashir-un-nissa Begum)	3,900		3,900		3,900		3,900			
Imamia Begum (Adopted daughters of Prince Azim Jah.)	3,900		3,900		3,900		3,900			
Taib-un-nissa Begum (Adopted daughters of Prince Azim Jah.)	3,900		3,900		3,900		3,900			
Shabbiria Begum (Adopted daughters of Prince Azim Jah.)	3,900		3,900		3,900		3,900			
Soda Banu *alias* Sadat-un-nissa Begum (Widows of Prince Azim Jah.)	1,200		1,200		1,200		1,200			
Abdat-ul-qadir (Widows of Prince Azim Jah.)	900		900		900		900			
Abdat-us-salam (Widows of Prince Azim Jah.)	900		900		900		900			
Makhdum-un-nissa Begum, daughter of pre-deceased son of Prince Azim Jah	400		400		400		400			
Jamil-un-nissa Begum, daughter of Umdat-ud-daula, son of Prince Azim Jah	1,200	85,000	1,200	85,000	1,200	85,000	1,200	85,000	1,06,435	
LIFE OR CONTINUABLE STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM—										
Allowance to the Prince of Arcot in right of his grand-mother.	4,800		4,800		4,800		4,800			
Other stipends (consisting only of payments to Carnatic Stipendiaries of 1801 and 1855)	1,36,136		1,44,392		1,16,792		1,61,220			
Other stipends paid in districts including Bangalore, Hyderabad, Bagdad and Persia	6,500	1,47,436	7,000	1,56,192	7,000	1,28,592		1,66,020	1,56,556	(*a*) The Budget Estimate for the current year was taken at too low a figure, the Revised Estimate and the Budget Estimate for next year have been raised with reference to past actuals.
TOTAL STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM		2,32,436		2,41,192		2,13,592		(*a*) 2,51,020		
MISCELLANEOUS PAYMENTS—										
House-rent Allowances	11,327		11,402		11,402		11,364			
Maintenance of Tombs	5,329		5,329		5,329		5,329			
Rents, Rates, and Taxes	1,464		1,464		1,464		1,464			
Biennial Kit	...		200		200		...			
Guards-of-Honour	3,136		3,136		3,136		3,183			
Fees for the Examination of Gosha females	500		469		469		...			
Total Miscellaneous Payments		21,756		22,000		22,000		21,340	16,940	
TOTAL CARNATIC		4,03,000		4,12,000		3,84,400		4,21,168	2,79,931	
Kurnool—										
PENSIONS EXCEEDING Rs. 5,000 PER ANNUM—										
Kahajah Khan	6,000		6,000		6,000		6,000			
Mahammad Daud Khan	8,400	14,400	8,400	14,400	8,400	14,400	8,400	14,400	9,600	
PENSIONS OF Rs. 1,000 AND UPWARDS—										
Ahmad Khatun	...		...		...		...			
Bilad Khatun	2,133		2,310		2,133		1,955			
Hayat Khatun	1,800		1,950		1,800		1,650			
Lal Khatun	1,200		1,200		1,200		1,200			
Masum Khatun	2,040		2,210		2,040		1,870			
Munavar Ali Khan	3,600		3,600		3,600		3,600			
Nizam un-nissa Begum	1,200		1,600		1,200		1,400			
Rabia Khatun	1,800		1,950		1,800		1,650			
Rahim Khatun	1,500	15,273	1,500	16,920	1,500	15,273	1,500	14,825	16,193	
PENSIONS BELOW Rs. 1,000		8,925		9,280		8,565		7,412		
OTHER CHARGES—										
Extraordinary charges	...	...	...	...	...	...	375	375		
		38,598		40,000		38,238		37,012		
Deduct—Probable lapses		*1,598*		*1,000*		*1,238*		...		
TOTAL KURNOOL		37,000		39,000		37,000		37,012	25,793	

DETAILED ACCOUNT No. 27A—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Account, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Masulipatam—										
PENSIONS EXCEEDING Rs. 5,000 PER ANNUM—										
Dauda Ali *alias* Nazim ud daula (Chingleput)	12,312		12,312		12,312		12,312		7,182	
PENSIONS EXCEEDING Rs. 1,000 PER ANNUM—										
Muhammad Abbas Ali *alias* Shamshir Jung	1,500		1,500		1,500		1,500			
Zamin Ali	1,020		1,020		1,020		1,020			
		14,832		14,832		14,832		14,832		
PENSIONS NOT EXCEEDING Rs. 1,000 PER ANNUM—										
Allowance for the examination of Gosha Pensioners	30		30		30		...		6,917	
Madras	360		360		360		360			
Masulipatam	7,278		7,478		7,778		7,676			
		7,668		7,868		8,168		8,036		
Deduct—For rounding	...		...		...		...		14,099	
TOTAL MASULIPATAM		22,500		22,700		23,000		22,868		
Ganjám, Vizagapatam and other Political Pensions—										
EXCEEDING Rs. 1,000 PER ANNUM—										
Palkonda Pensions—										
Venkatapati Razu (North Arcot)	4,800		4,800		4,800		4,800			
NOT EXCEEDING Rs. 1,000 PER ANNUM—										
Vizagapatam	120		120		120		120		3,360	
North Arcot	120		120		120		130			
Total Palkonda		5,040		5,040		5,040		5,050		
PENSIONS EXCEEDING Rs. 1,000 PER ANNUM—										
Ganjám Pensions (Goomsur or Hinjeli Family of 1792)—										
Vasudeva Sarana Bunj	1,200		1,200		1,200		1,200			
Below Rs. 1,000 per annum	780		850		780		805			
Total Hinjeli		1,980		2,050		1,980		2,005		
EXCEEDING Rs. 1,000 PER ANNUM—										
Goomsur Pensions of 1837—										
Durgadevi Patta Mahadevi	1,800		1,800		1,800		1,800			
NOT EXCEEDING Rs. 1,000—										
Ganjám	1,968		2,088		1,968		1,898		5,408	
Vizagapatam	252		252		342		304			
Total Goomsur		4,020		4,140		4,110		4,002		
PARLAKIMEDI PENSIONS—										
Not exceeding Rs. 1,000 per annum	2,076		2,100		2,076		2,070			
Total Parlakimedi		2,076		2,100		2,076		2,070		
PENSIONS OF Rs. 1,000 AND UPWARDS—										
Golgonda Pensions—										
Venkatarama Bhupati (Vizagapatam)	1,000		1,000		1,000		1,000			
Gudupu Ratanamani Devi (Vizagapatam)	1,500		2,000		1,500		1,125			
PENSIONS BELOW Rs. 1,000—										
Vizagapatam	1,428		2,028		1,455		1,201		3,357	
Total Golgonda		3,928		5,028		3,955		3,326		
MISCELLANEOUS PENSIONS—										
Mohiri Pensioner of 1850	80		100		80		120			
Total Miscellaneous		80		100		80		120		
TOTAL GANJAM, VIZAGAPATAM AND OTHER POLITICAL PENSIONS		17,124		18,458		17,241		16,573		
Add—For rounding		...		42		...		...		
Deduct—Probable lapses		*124*				*241*		...	12,125	
TOTAL GANJAM, ETC., POLITICAL PENSIONS		17,000	...	18,500		17,000		16,573		
Mysore Stipendiaries—										
PENSIONS EXCEEDING Rs. 1,000 PER ANNUM—										
Abasi Begum (Bank of Madras)	1,200		1,200		1,200		1,200			
Nawab Muhammad Abd-ul-nabi Khan Jumad (Bangalore)	1,800		1,800		1,800		1,800			
		3,000		3,000		3,000		3,000		
PENSIONS NOT EXCEEDING Rs. 1,000 PER ANNUM—										
Payable at Bangalore	6,130				6,449		6,725			
Payable at North Arcot	4,743				4,894		4,919			
Payable at Salem	182				182		183			
Payable at Cuddapah	281		13,156		281		351			
Payable at South Canara	226				226		226			
Payable at Madras	117				117		117			
Payable at Bank of Madras	528				432		480			
		12,207		13,156		12,581		13,001	9,298	
TOTAL MYSORE		15,207		16,156		15,581		16,001		

Detailed Account No. 27A.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack—										
Rajah Pillai's Pensioners of 1856	144		144		276		211		96	
		144		144		276		211		
Miscellaneous—										
Miscellaneous	...		100		...		25		45	
		...		100		...		25		
Mysore		15,207		16,156		15,581		16,001	9,298	
Cuttack		144		144		276		211	96	
Miscellaneous		...		100		...		25	45	
		15,351		16,400		15,857		16,237		
Deduct—Probable lapses in 1895–96		*351*		...		*857*		...		
TOTAL MYSORE AND CUTTACK		15,000		16,400		15,000		16,237	9,439	
Commutations—										
Tanjore	3,000		3,000		2,000		1,997			
Carnatic	15,000		19,900		20,000		6,039			
Kurnool	500		500		500		...			
Masulipatam	3,000		...		4,000		1,719			
Ganjám, Vizagapatam and North Arcot	500		500		500		1,078			
Mysore	1,500		1,500		1,000		...			
TOTAL COMMUTATIONS		23,500		25,400		28,000		10,833	19,940	

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances	1,000	1,000	1,000	839	194	

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Detailed Account No.	Budget Estimate, 1897–98.	Revised Estimate, 1896–97.	Budget Estimate, 1896–97.	Accounts, 1895–96.	Accounts, 8 months, 1896–97.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial Marine Department Pensions	...	(a)				...	(a) As the charge is provincialised from 1st April 1897, provision is included under Superannuation and Retired Allowances in the Budget Estimate of 1897–98.
Pensions of the Military Fund	29A	18,000	20,000	20,000	18,379	13,143	
Pensions of the Military Orphan Fund, Bengal	...	200	300	...	308	154	
Pensions of the Medical Retiring Fund	...	12,700	12,700	11,500	10,676	6,327	
Pensions of the Madras Civil Fund	29B	7,600	7,600	8,300	7,956	3,825	
Refunds	...	500	100	900	88	49	
Total Imperial		39,000	43,000	43,000	39,660	23,493	
Provincial.							
Superannuation and Retired Allowances	29C	15,92,000	15,20,000	15,19,000	14,37,824	10,09,165	
Compassionate Allowances	...	24,900	24,900	24,900	30,322	18,625	
Gratuities	...	15,000	14,000	16,000	17,094	9,313	
Refunds	...	100	100	100	101	60	
Total Provincial		16,32,000	15,59,000	15,60,000	14,85,341	10,37,163	
Local.							
Superannuation and Retired Allowances	29C	12,000	12,000	12,000	11,352	4,923	
TOTAL		16,83,000	16,14,000	16,15,000	15,36,353	10,65,584	

Detailed Account No. 29A.—SUPERANNUATION ALLOWANCES, ETC.—Pensions of the Military Fund.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Bengal	3,600	4,400	2,500	3,593	2,159	
Madras	12,800	14,000	15,900	13,186	9,784	
Bombay	1,600	1,600	1,600	1,600	1,200	
TOTAL	18,000	20,000	20,000	18,379	13,143	

Detailed Account No. 29B.—SUPERANNUATION ALLOWANCES, ETC.—Pensions of the Madras Civil Fund.

Miss Margaret L. Cockburn at £100 per annum	1,700	1,700	1,850	7,956	3,825
Miss Florence M. Reade at £150 per annum	2,500	2,500	2,750		
Miss Araniruta Caroline Andrew at £200 per annum	3,400	3,400	3,700		
TOTAL	7,600	7,600	8,300	7,956	3,825	The saving here is calculated upon the present rate of exchange.

Detailed Account No. 29C.—SUPERANNUATION ALLOWANCES, ETC.—Superannuation and Retired Allowances.

		Budget Estimate, 1896-97.	Lapsed since the date of framing the Budget Estimate, 1896-97.	Amount payable in 1897-98.	New Pensions and Retired Allowances granted since the date of last Estimate.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.
	PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Departments—	Land Revenue	3,98,579	23,610	3,74,969	48,929	4,23,898			10,07,662
	Salt	26,150	2,011	24,139	8,268	32,407			
	Stamps	7,027	...	7,027	170	7,197			
	Excise	3,760	66	3,694	...	3,694			
	Customs	20,464	1,662	18,802	1,698	20,500			
	Forest	9,093	48	9,045	281	9,326			
	Registration	11,832	136	11,696	...	11,696			
	Post Office	68,854	2,983	65,871	3,468	69,339			
	Telegraph	37,724	1,996	35,728	6,289	42,017			
	Mint	1,254	...	1,254	...	1,254			
	General Administration	72,545	2,408	70,137	8,362	78,499			
	Law and Justice { Courts of Law— Jails.	1,39,280	8,859	1,30,421	23,428	1,53,849			
	Police	4,41,644	18,823	4,22,821	24,186	4,47,007		14,37,542	
	Marine	...	...	2,000	...	2,000			
	Education	33,280	111	33,169	1,874	35,043			1,503
	Ecclesiastical	520	...	520	66	586			
	Medical	21,450	1,992	19,458	3,442	22,900			
	Political	3,385	1,020	2,365	48	2,413			
	Scientific and other Minor Departments	8,243	360	7,883	48	7,931			
	Stationery and Printing	23,590	752	22,838	1,528	24,366			
	Miscellaneous	5,563	435	5,128	...	5,128			
	Public Works Department	1,23,388	5,801	1,17,587	13,825	1,31,412			
	Other Governments	81,616	1,478	80,138	18,133	98,271			
	Pensions chargeable to Local Funds	9,767	408	9,359	500	9,859		282	
		15,49,008	74,959	14,76,049	1,64,543	16,40,592			10,09,165
	Deduct—Probable Savings	*30,008*	...	...	...	*48,592*			
	TOTAL PROVINCIAL	15,19,000				15,92,000	15,20,000	14,37,824	
	LOCAL.								
	General Administration								4,923
	Education								
	Medical							9,228	
	Miscellaneous								...
	Public Works								
	Contributions towards service lent							2,124	4,923
	TOTAL LOCAL	12,000				12,000	12,000	11,352	
	TOTAL	15,31,000				16,04,000	15,32,000	14,49,176	10,14,088

Eight months actuals of the current year added to a third of the estimate for next year gives] 15,40,000 against which I have adopted Rs. 15,20,000 for the Revised. For next year I have taken credit for a saving of Rs. 48,592.

30.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Stationery purchased for Central Stores		3,75,000	3,75,000	3,75,000	3,63,260	2,33,206	
Provincial.							
Stationery Office at the Presidency	30A	30,000	27,100	28,000	29,913	16,868	
Stationery purchased in the country	30B	18,300	11,700	10,500	10,592	6,979	
Government Presses	30C	3,07,300	3,07,000	3,13,700	3,10,857	2,08,070	
Printing at Private Presses	30D	76,100	54,000	59,300	54,837	25,019	
Stationery supplied from Central Stores		5,00,000	5,00,000	4,27,000	5,41,823	...	
Refunds		300	200	500	91	140	
Total Provincial		9,32,000	9,00,000	8,39,000	9,43,113	2,57,076	
TOTAL		13,07,000	12,75,000	12,14,000	13,11,373	4,90,282	

Detailed Account No. 30A.—STATIONERY AND PRINTING.—Stationery Office at the Presidency.*

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Establishment—	1	1	Manager (150)	1,800				1,800				5,867	
	1	1	Storekeeper (100)	1,200				1,200					
	1	1	Head Accountant (60)	720		8,880		720		8,684		20	
	14	15	Clerks and Storekeepers (40), 2 (35), 2 (30), (25), 5 (20), and 4 (17½)	4,380				4,140					
	9	9	Servants (9), 6 (8), 2 (7)	852				852					
			Temporary Establishment	...		20		240		240		255	
Supplies and Services—			Freight on Stores from England	1,400		1,200		1,000		1,428		920	* The provision of Rs. 2,500 which was insufficient is for packing and landing and shipping charges.
			Packing and other Charges	1,900				*2,500		...		8,306	† The stock taking is now conducted by Assistant Collectors.
			Carriage of Stationery	11,500		12,000		13,500		14,912			
			Honorarium for Stock-taking	...		...†		150		...			
			Extra Coolies	650		...		...		...			
			Bottles for testing Ink Samples	1		...		...		...			
					8,952		8,900		8,952		8,924		
Contingencies—			Purchase of European articles each costing less than Rs. 5	5		...		5					
			Purchase of Country articles each costing less than Rs. 50	100		...		...					
			Purchase of Country articles each costing not less than Rs. 50			...		20					
			Purchase of Periodicals	1		...		1					
			Landing and Shipping Charges	3,500				...					
			Petty Repairs to Buildings	4				...					
			Repairs to Furniture	4				55					
			Carriage of Stationery and Records	...		* 3,300		18		* 3,033			
			Record-racks, Boards, etc.	100				30					
			Hot and Cold Weather Charges	30				33					
			Sweepers' Allowances	32				48					
			Scavenging Expenses	24									
			Postage Charges	250		350		300		351		239	
			Telegraph Charges	20		10		30		12		11	
			Rents, Rates and Taxes	1,148		1,140		1,138		1,138		1,138	
			Binding Charges	15				20		...		...	
			Lighting Charges	6				...		...		...	
			Petty Carriage and Cooly Charges	18		200				...		112	
			Office Expenses	190				200		115			
			Miscellaneous	50									
					5,597		5,000		1,898		4,649		
			TOTAL		30,000		27,100		23,000		29,913	16,863	

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

		Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Departments—	Land Revenue	6,000		6,000		6,000		4,286		5,106	
	Sale	...		1,000		...		1,438		481	
	Customs	...		10		...		16		4	
	Forest	...		140		...		373		89	
	Registration	4,000		4,000		3,975		3,995		1,118	
	Law and Justice—Courts of Law	550		500		500		464		156	
	Law and Justice—Jails	...		...		...		1		... 1	
	Police	25		20		25		15		...	The cost of stationery purchased in the country will, from 1897-98, be shown here instead of under 22. *Education*.
	Education	7,635		...		...		...		...	
	Political (Pudukkottai)	10		...		...		...		... 24	
	Miscellaneous	80		30		...		4			
	TOTAL		18,300		11,700		10,500		10,592	6,979	

* The expenditure is controlled by the Superintendent of Stationery.

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—Government Presses.

SUMMARY.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SECRETARIAT PRESS	2,42,500		2,47,000		2,47,400		2,50,760		1,69,700
COLLECTORATE PRESSES	64,800		60,000		66,300		60,097		38,370
TOTAL		3,07,300		3,07,000		3,13,700		3,10,857	2,08,070

Numbers. 1896-97.	Numbers. 1897-98.	DETAILS.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
		SECRETARIAT PRESS.										
Salaries—												
1	1	Superintendent (600—40—1,000)	10,560				10,160				13,543	
1	1	Deputy Superintendent (333⅓—500)	6,000		20,300		6,000		19,880		1,839	
1	1	Assistant Superintendent (300—350)	4,200				4,200					
3	3	Exchange Compensation Allowance	2,732		2,600		3,146		3,555			
		Add—For rounding	23,492		...		23,506					
			8				494					
		(1) Account, Publication and Store Departments.		23,500		22,900		24,000		23,435		
Establishment—												
1	1	Accountant (110)	1,320				1,320		1,654			
2	2	Cashkeeper and Store-keeper (70), (60)	1,560				1,560		1,600			
10	10	Clerks (40), (35), (30), 2 (25), 2 (20), 2 (15), (14)	2,868				2,868		2,477			
1	1	Under-Warehouseman (20)	240				240		240			
		(2) Composing Department.		5,988				5,988		5,971		
		Assistant, Foremen, Imposers, etc.										
1	1	Assistant to Composing Department (100)	1,200				1,200		1,132			
8	8	Foremen 3 (70), 4 (60), (50)	6,000				6,000		5,883			
28	28	Imposers 4 (30), 12 (25), 12 (20)	7,920				7,920		6,327			
2	2	Despatching Clerks (20), (14)	408				408		408			
		Overtime Allowance	...	15,528			600		...	13,750		
450	450	Piece-Work Establishment	67,682				(a)68,748		77,236			
		(3) Examining Department.		67,682				68,748		77,236		
1	1	Head Examiner (150)	1,800				1,800		1,800			
17	17	Examiners (100), (90), (80), (70), 2 (65), 2 (60), 3 (55), 3 (50), 3 (45)	12,480				12,480		11,707			
		Confidential Allowance (20)	240				240		240			
20	20	Proof-readers 6 (40), 4 (35), 2 (30), 2 (25), 3 (20), 3 (15)	7,140				7,140		6,420			
10	10	Formproof-readers 3 (14), 3 (13), 4 (12)	1,548				1,548		...			
1	1	Gazette Indexer (20)	240				240		240			
38	37	Reading Boys 9 (10), 5 (9), 7 (8), 13 (7), 3 (5)	3,564				3,684		3,507			
		Temporary Establishment—										
		Proof-readers 3 (15)	540				720		...			
		Reading Boys 3 (5)	180				1,800		...			
		Overtime Allowance	...									
		(4) Press and Machine Department.		27,732				29,652		23,914		
1	1	Overseer (150)	1,800				1,800		1,740			
1	1	Timekeeper (12)	144				144		...			
	1	Press Clerk (10)	120				...					
1	1	Engine-driver (45)	540				540					
1	1	Press Maistry (15)	180				180					
34	35	Pressmen 4 (13), 11 (12), 8 (11), 6 (10), 6 (9)	4,632				4,476					
34	35	Inkers 10 (8), 25 (7)	3,060				2,964					
2	2	Form Carriers (7)	168				168					
10	10	Galley Pressmen 5 (8), 5 (7)	900				900					
1	1	Fireman (15)	180				180					
1	1	Assistant Fireman (8)	96				96					
1	1	Machine Maistry (16)	192				192		13,623			
23	23	Machine-minders 3 (14), 3 (13), 6 (12), 4 (11), 7 (10)	3,204				3,204					
18	18	Layers 7 (8), 11 (7)	1,596				1,596					
6	4	Takers-off 2 (8), 2 (7)	360				528					
1	2	Roller-caster (10), (8)	216				120					
2	2	Dampers (10), (8)	216				216					
1	1	Counter (8)	96				96					
		Temporary Establishment—										
		Galley Prossman (7)	84				84					
		Overtime Allowance	...	17,784			2,500					
		Carried over		1,58,214		22,900		1,64,500		1,59,669	15,382	

(a) The allotment is reduced by transfer to temporary and permanent establishment.

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—Government Press—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	SECRETARIAT PRESS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			Brought forward		1,58,214		22,900		1,64,500		1,59,669	15,382	
Establishment—	1	1	(5) Binding Department. Foreman (60)	720				720					
	1	1	Assistant Foreman (25)	300				300					
	1	1	Binding Clerk (15)	180				180					
	1	1	Gilder (17)	204				204					
	51	51	Binders 3 (13), 3 (12), 3 (11), 4 (10), 5 (9), 9 (8), 9 (7), 5 (6), 4 (5½), 6 (5)	4,920				4,920					
	3	3	Standing Pressmen (10), (8), (5)	276				276					
	1	1	Embosser (9)	108				108					
	8	8	Numberers 4 (8), 4 (7)	720				720					
	2	2	Perforators (6)	144				144					
	9	9	Sewers 4 (4½), 5 (4)	456				456					
	17	17	Stitchers 5 (3½), 6 (3), 6 (2½)	606				606					
	8	8	Folders (2)	192				192					
	3	3	Machine Cutters (11), (10), (9)	360				360					
	2	2	Wheelers (7)	168				168					
	6	6	Machine Rulers (12), (11), (10), 2 (9), (8)	708				708					
	5	5	Machine-layers 3 (5), (4½), (4)	282				282					
	5	5	Machine Takers-off 2 (3), 3 (2½)	162				162					
			Temporary Establishment— Extra Binders (8), 4 (7), 6 (6), 6 (5), 7 (4), 4 (3), 4 (2)	1,800				1,800					
			Overtime Allowance	...				200					
			(6) Type-Foundry.		12,306				12,506		8,541		
	1	1	Foreman (40)	480				480					
	1	1	Mechanical Engineer (35)	420				420					
	2	2	Type-cutters (25), (20)	540				540					
	2	2	Dressers (14), (12)	312				312					
	1	1	Stereotyper (14)	168				168					
	10	10	Machine-casters 5 (10), 5 (9)	1,140				1,140					
	1	1	Hand-caster (8)	96				96					
	1	1	Striker (7)	84				84					
	1	1	Metal-maker (8)	96				96					
	10	10	Rubbers 5 (5), 5 (4)	540				540					
	12	12	Strokers 5 (3½), 7 (3)	462				462					
	7	7	Setters 3 (2½), 4 (2)	186				186					
	1	1	Carpenter (15)	180				180					
	1	1	Carpenter Boy (5)	60				60					
			Temporary Establishment— Type-cutter (10)	120				120					
			(7) Servants.		4,884				4,884		3,872		
	2	2	Messengers (12), (10)	264				264					
	1	2	Attenders (10)	240				120					
	1	1	Lascar (8)	96				96					
	5	5	Packers 2 (8), 3 (7)	444				444					
	1	1	Head Peon (10)	120				120					
	15	15	Peons 5 (8), 10 (7)	1,320				1,320					
	1	1	Glazier (7)	84				84					
	1	1	Masalchee (8)	96				96					
	2	2	Cartmen (7)	168				168					
	2	2	Toties (6)	144				144					
	7	7	Sweepers 3 (4), 2 (3½), 2 (3)	300				300					
			PENITENTIARY BRANCH.		3,276				3,156		2,891		
					1,78,680				1,85,046		1,74,973		
			(a) Composing Department.										
	1	1	Foreman (120)	1,440				1,440		1,444			
	1	1	Deputy Foreman (60)	720				720		535			
	1	1	Storekeeper (50)	600				600		595			
	2	2	Imposers (25), (20)	540				540		540			
	1	1	Proof-reader (25)	300				300		225			
			(b) Press and Machine Department.										
	1	1	Mechanical Engineer (60)	720				720		720			
	1	1	Pressman (10)	120				120		119			
	2	2	Machine-minders (12), (11)	276				276		270			
			(c) Binding Department.										
	1	1	Assistant Foreman (25)	300				300					
	4	4	Binders (15), (9), 2 (8)	480				480		869			
	1	1	Machine Ruler (9)	108				108					
			(d) Servants.										
	1	1	Peon (7)	84				252		249			
	2	2	Cartmen (7)	168									
			(e) Jail Department.										
	1	1	Head Warder (40)	480				480		704			
	3	3	Warders (7)	252				252					
			House-rent Allowance for Warders of the Penitentiary Branch	162				162		162			
			Carried over		6,750		1,57,100		6,750		6,432	1,05,068	
					1,85,430		1,80,000		1,91,796		1,81,405	1,20,450	

DETAILED ACCOUNT NO. 30C.—STATIONERY AND PRINTING.—Government Presses—*contd.*

	Numbers. 1896-97.	Numbers. 1897-98.	SECRETARIAT PRESS—*contd.*	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	EXPLANATORY REMARKS.
			PENITENTIARY BRANCH—*contd.*										
			Brought forward		1,85,430		1,80,000		1,91,796		1,81,405		
Allowances—			Conveyance Allowance	480		480		480		480		320	
			Travelling Allowance	100		800		100		...		764	
					580		1,280		580		480		
Supplies and Services—			Cost of Materials and Stock	15,000		15,000		15,000		11,883		11,716	
			Cost of Europe Stores	12,000		12,000		12,000		20,086		11,017	
			Printing and Binding at Jail Presses	15,000		15,000		13,000		14,561		8,300	
			Cocoanut Oil	800		800		750		791			
			Charcoal and Firewood	2,200		2,200		3,000		2,493			
					45,000		45,000		43,750		49,814		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	80				...		726			
			Purchase of European Articles each costing not less than Rs. 5	...				...		271			
			Purchase of Country Articles each costing less than Rs. 50	400				...		347		7,614	
			Purchase of Country Articles each costing not less than Rs. 50	500				...		423			
			Landing and Shipping Charges	1,400		8,140		1,750		1,319			
			Petty Repairs to Buildings	35				50		12			
			Repairs to Furniture	200				...		167			
			Peons' Belts and Badges	200				...		...			
			Carriage of Stationery and Records	1,000				900		988			
			Table Cloth	5				...		4			
			Packing Charges	160				...		...			
			Lighting Charges	1,800				2,650		1,790			
			Hot and Cold Weather Charges	25				25		22			
			Postage Charges	12,000		12,000		12,000		11,802			
			Telegraph Charges	35		20		35		26			
			Telephone Charges	245		240		245		243			
			Rents, Rates and Taxes	2,945		2,500		2,945		2,471		7,604	
			Petty Carriage and Cooly Charges	150								15	
			Office Expenses	50		820		1,700		1,350		1,900	
			Fees for store stock-taking	150									
			Freight for Europe stores	400									
					22,500		23,720		22,300		21,961		
			Deduct—Cost of Printing Work done for Postal and Telegraph Departments and Royal Opium Commission.		2,53,510		2,50,000		2,58,426		2,53,660		
					3,030		*3,000*		*3,026*		*2,900*		
			Deduct—Probable Savings		2,50,480		...		2,55,400		2,50,760		
					7,980		...		*8,000*		...		
			TOTAL SECRETARIAT PRESS		2,42,500		2,47,000		2,47,400		2,50,760		
			COLLECTORATE PRESSES.										
Establishment—	129	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236				34,236				27,375	
	40	40	Apprentices (7)	3,360				3,360		40,963			
	45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748		47,560		5,748				4,625	
	44	44	Ballmen 20 (8), 22 (7), (6), (5)	3,900				3,900				260	
	10	10	Wheelers 4 (7), 2 (6), 4 (5)	720				720		6,949		22	
	1	1	Waterman (7)	84				84		...		1,819	The Budget has been reduced in the Revised with reference to the actuals of the past and current years.
			Temporary Establishment	732		440		732		408			
					48,780		48,000		48,780		48,320		
Allowances—			Travelling Allowance	...		30		...		...		63	
Supplies and Services—			Cost of Materials and Stock	8,400		3,700	30	10,500		1,699			
			Cost of European Stores	600		2,000		...		3,409		4,206	
					9,000		5,700		10,500		5,108		
Contingencies—			Rents, Rates and Taxes	100		75		125		75			
			Fuller's Earth, Soap, Oil, Wheat Flour, Mats, Ropes, Firewood, etc.	1,600				1,600					
			Carriage of Gazettes and Forms to Taluks and Petty Carriage Charges	4,700		6,195		4,770		6,594			
			Repairs to the Press	320				400					
			Cost of Dealwood Boxes	300				125					
					7,020		6,270		7,020		6,669		
			TOTAL COLLECTORATE PRESSES		64,800		60,000		66,300		60,097		
												1,69,700	
												38,370	

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

	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue—										
Charges of District Administration (Nilgiris).	2,500		2,500		2,500				4,377	The provision made in the current year was intended to meet the cost of printing the Settlement Registers of Tanjore, Trichinopoly and of four taluks of Anantapur. But it has been now found that the entire work cannot be carried out in the current year. The Budget has therefore been reduced in the Revised by addition to that of next year.
Printing Settlement Registers	30,000		10,000		20,000		8,603			
The Ouchterlony Valley settlement records and Malabar-Wynaad records	1,200		1,200		...		...		80	
Salt	500		500		700		...		1	
Stamps	...		...		...		7			
Assessed Taxes	...		...		...		2			
Registration	400		200		400		216			
General Administration	700		100		200		124			
Law and Justice—Courts of Law—										
High Court	16,050		26,000		16,000		31,234		14,412	
Other Courts	9,000				6,000					
Law and Justice—Jail	25		...		...		...			
Police—										
Proper	7,000		8,700		5,500		10,120		5,894	
Cattle Pounds	1,000				...					
Education	1,615		100		...		40		88	
Ecclesiastical	...		...		...		12			
Political (Travancore)	250		200		20		150			
Scientific, etc., Departments—					230					
Government Astronomer	1,500				3,000				167	
Government Examination	300				700					
Botanical Gardens	50		4,500		50		4,329			
Cinchona Plantations	100				100					
Trade and Navigation Returns	3,900				3,900					
		76,090								
Add—for rounding		10								
TOTAL		76,100		54,000		59,300		54,837	25,019	

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.	Accounts, 8 months, 1896-97.	Explanatory Remarks.
Imperial.		Rs.	Rs.	Rs.	Rs.	Rs.	
Charges for Remittance of Treasure	32D	22,000	24,000	22,000	17,837	14,034	
Charges on account of Pearl Fishery		3,500	3,500	3,500	4,409	1,747	
Miscellaneous Refunds		500	500	500	182	188	
Total Imperial		26,000	28,000	26,000	22,428	15,969	
Provincial.							
Travelling Allowances to Assistants and other Officers attending Examinations		2,900	3,000	2,800	2,712	1,786	
Rewards for Proficiency in Oriental Languages.		6,000	3,800	6,000	3,360	920	
Allowance to Language Examination Committees		100	200	200	475	10,219	
Subscriptions to Periodicals		500	500	800	11,822	39,813	
Cost of Books and Publications		12,500	12,500	12,000	55,738	1,237	
Donations for Charitable Purposes	32A	56,400	56,000	55,300	1,909	13,922	
Charges on account of European Vagrants	32B	2,000	1,900	2,000	22,628	11,897	
Rewards for Destruction of Wild Animals		23,500	23,000	24,000	19,686	829	
Petty Establishments	32C	20,000	19,800	19,800	242	1,747	
Special Commissions of Enquiry		2,000	1,500	2,000	4,409	1,268	
Charges on account of Pearl Fishery	32D	3,500	3,500	3,500	1,100	51	
Irrecoverable Temporary Loans written off		1,000	1,500	...	1	7,552	
Charges for search for Hidden Treasure		20	100	100	9,339	6,535	
Rents, Rates and Taxes		9,000	9,000	9,500	7,237	1,942	
Contributions	32E	*10,500	9,200	7,700	3,305	9,102	
Miscellaneous and Unforeseen Charges		5,000	3,000	5,000	211		
Miscellaneous Refunds		1,080	1,500	1,300		1,08,820	
Total Provincial		1,56,000	1,50,000	1,52,000	1,44,174		
Local.							
Rewards for Destruction of Wild Animals		400	400	400	555	277	
Petty Establishments	32C	2,55,000	2,50,200	2,60,000	2,33,082	1,52,295	
Miscellaneous and Unforeseen Charges		80,000	75,000	75,000	74,171	44,678	
Miscellaneous Refunds		1,600	1,400	1,600	2,301	238	
Total Local		3,37,000	3,27,000	3,37,000	3,10,109	1,97,488	
TOTAL		5,19,000	5,05,000	5,15,000	4,76,711	3,22,277	

* The proposed estimates provide also for the balance of pay of the Chairman of the Conjeeveram Municipality payable from Provincial Funds (G.O. No. 1392 M., Mis., dated 17th August 1896), and of the Trichinopoly Municipality (G.O. No. 728 Financial, dated 2nd November 1896).

Detailed Account No. 32A.—MISCELLANEOUS.—Donations for Charitable Purposes.

Summary.	Budget Estimate, 1897–98. Rs.	Budget Estimate, 1897–98. Rs.	Revised Estimate, 1896–97. Rs.	Revised Estimate, 1896–97. Rs.	Budget Estimate, 1896–97. Rs.	Budget Estimate, 1896–97. Rs.	Accounts, 1895–96. Rs.	Accounts, 1895–96. Rs.	Accounts, 8 months, 1896–97. Rs.	Explanatory Remarks.
ORPHANAGES	12,600		12,500		12,000		13,474		8,002	
CHARITABLE INSTITUTIONS	23,388		23,388		22,680		22,529		15,932	
LUNGERKHANAS	14,116		14,116		14,116		14,116		12,516	
NATIVE CHOULTRIES	1,075		1,075		1,075		1,075		356	
MISCELLANEOUS	5,221		4,921		5,429		4,544		3,007	
TOTAL		56,400		56,000		55,300		55,738	39,813	
Details.										
ORPHANAGES.										
Civil Orphan Asylum, Madras (100)	1,200		1,200		1,170		(a)2,006		1,200	(a) The actuals of 1895–96 include a sum of Rs. 835 on account of half the cost of repairing the Boys' Hospital in the Madras Civil Orphan Asylum, sanctioned in G.O., No. 211, Financial, dated 31st March 1896.
Roman Catholic Orphanage, Vizagapatam	1,500		1,500		1,500		1,500		1,000	
Orphan Asylum, Ganjam	...		...		30		(b) 9		...	(b) The orphan died in June 1895 ; hence no provision.
Orphan Asylum, Waltair (90)	1,116		1,116		1,116		1,116		744	
Parcherry Poor School, Madras (35)	420		420		420		420		280	
Roman Catholic and Protestant Orphanages, Bellary	6,264		6,264		5,764		6,223		3,778	
Gordon Refuge, St. Thomé (100)	1,200		1,200		1,200		1,400		800	
Bangalore Cantonment Orphanage (25)	300		300		300		300		200	
Bangalore Pensioners' Widows' and Orphans' Fund	200		200		200		200		...	
Allowance to Roman Catholic Chapels in Maisur (25)	300		300		300		300		...	
TOTAL ORPHANAGES		12,600		12,500		12,000		13,474	8,002	
CHARITABLE INSTITUTIONS.										
Friend-in-Need Society, Madras	12,400		12,400		12,200		12,000		8,400	
Friend-in-Need Society, Ootacamund (25)	300		300		300		300		300	
Friend-in-Need Society, Bellary	350		350		300		350		200	
Native Poor Asylum or Monegar Choultry (interest at 10 per cent.)	7,000		7,000		7,000					
Native Infirmary (Old) (difference of Interest)	1,338		1,338		1,338		9,387		6,704	
Native Infirmary (Nabob's Donation)	1,050		1,050		1,050					
Native Poor Asylum or Monegar Choultry (Municipal Assessment)	458		458		...		...		...	
Foundling Hospital (41)	492		492		492		492		328	
TOTAL CHARITABLE INSTITUTIONS		23,388		23,388		22,680		22,529	15,932	
LUNGERKHANAS.										
Madras (Triplicane Poor-house) (400)	4,800		4,800		4,800		4,800		3,200	
Nellore	2,940		2,940		2,940		2,940		2,940	
Vellore	4,176		4,176		4,176		4,176		4,176	
Vellore (Dispensary)	2,200		2,200		2,200		2,200		2,200	
TOTAL LUNGERKHANAS		14,116		14,116		14,116		14,116	12,516	
NATIVE CHOULTRIES.										
South Arcot (Sadasiva Rao Reddy, Tiruppáppuliyúr)	679		679		679		679		...	
Coimbatore (three Choultries) (23)	276		276		276		276		276	
Nilgiris (10)	120		120		120		120		80	
TOTAL NATIVE CHOULTRIES		1,075		1,075		1,075		1,075	356	
MISCELLANEOUS.										
Maintenance of Strangers and Indigent Persons—										
Allowance to Mussalman Paupers of Triplicane and Mylapore	520		520		500		535		...	
Allowance to the aged and infirm servants of deceased Carnatic stipendiaries	600		600		600		600		1,439	
Other Allowances and Payments	1,280		1,280		1,300		1,163		587	
Burial of Paupers	1,000		900		1,000		826		488	
Diet, etc., Charges of Wounded Persons sent by the Police or Magistracy for Treatment at Hospitals	750		750		750		718		91	
Batta to Paupers in Criminal Cases	200		150		200		99		400	
Grant for the Muhammadan Gosha Women's Aid Society	600		600		600		550		2	
Other Charges	271		121		479		53			
TOTAL MISCELLANEOUS		5,221		4,921		5,429		4,544	3,007	

Detailed Account No. 32B.—MISCELLANEOUS.—Charges on account of European Vagrants.

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Establishments—	1	1	Warder (60)	720		720		720		780			
	5	5	Servants (8), (7), 2 (6), (3½)	366		366		366		366			
					1,086		1,086		1,086		1,146	645	
Supplies and Services—			Deportations and Railway Fares of Vagrants	150				150		...			
			Clothing and Rations	250				240		313			
			Photographs	5				5		...			
			Diets under Section VIII, of the Act	50		414		80		13			
			Extra Stores	20				15		19			
			Men to Employment	5				5		...			
			Transfer to Bombay	35				25		37			
			Medical Diet	5				5		...		275	
					520		414		525		382		
Contingencies—			Rents, Rates and Taxes	220				220		220			
			Postage Charges	4				4		...			
			Purchase of Periodicals	...		400		...		...			
			Subscription to Newspapers	...				...		...			
			Gardening and other Charges	170				165		161		317	
					394		400		389		381	1,237	
			TOTAL		2,000		1,900		2,000		1,909		

Detailed Account No. 32C.—MISCELLANEOUS.—Petty Establishments.

Vide Appendix D, pages and .

			PROVINCIAL. ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES. MADRAS.										
Establishments—	1	1	Head Tester (35)	420				420					
	1	1	Tester Smith (15)	180				180					
	1	1	Iron-smith (10)	120		900		120		886			
	2	2	Servants (7)	168				168					
					888		900		888		886		
Supplies and Services—			Seals and Dies	130				160		95			
			Verification of Standard Weights and Measures	60		200		40		47			
			Petty Supplies	22				12		6			
					212		200		212		148		
			TOTAL MADRAS		1,100		1,100		1,100		1,034		
			MOFUSSIL ESTABLISHMENTS.										
Establishment—	61	61	Clerks and Accountants (23), (20), (18), 7 (15), 21 (12), 23 (10), 2 (9), 5 (7)	8,412				8,412					
	74	73	Maistries or Smiths 14 (12), 20 (10), 5 (9), 24 (8), 6 (7), 2 (6), (5), (3)	8,004				8,100					
	17	17	Servants and Bellowsmen (6), 9 (5), (4), 3 (3), 3 (1½)	822				822		15,989			
			Total for a month = 1,436½										
			Total for a year = 17,238										
				17,238				17,334					
			Deduct—Probable Savings	*660*				*586*					
					16,578				16,748		15,989		
Supplies and Services—			Purchase, Repair and Carriage of Instruments	980				840		1,277			
			Wages of Blacksmiths for stamping, etc., in South Canara	240				170		263			
			Petty Supplies	302				142		251			
					1,522				1,152		1,791		
			TOTAL MOFUSSIL ESTABLISHMENTS		18,100		18,000		17,900		17,780		
			TOTAL ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES		19,200		19,100		19,000		18,814	11,413	
			STABLES FOR CIVIL OFFICERS, FORT ST. GEORGE.										
	1	1	Contractor (25)	300				300					
	1	1	Chowkidar (10)	120			400	72			368		
			TOTAL STABLES FOR CIVIL OFFICERS.		420		400		372		368		

DETAILED ACCOUNT No. 32C.—MISCELLANEOUS.—**Petty Establishments**—*contd.*

Vide APPENDIX D, PAGE .

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
			PROVINCIAL—contd.										
			BEACH LATRINE FOR CLERKS.										
Establishment—	1	1	Toty (6)	72				72					
Supplies and Services—			Hire of Bullocks (17)	204				204	72		...		
			Repair, etc., to Latrine Cans	52				52	204		...		
			TOTAL BEACH LATRINE FOR CLERKS		328		300		52		...	484	
			TOTAL		748		700		328		504		
			TOTAL PROVINCIAL		19,948		19,800		700		872	11,897	
			Add—for rounding		52				19,800		19,686		
					20,000								
			LOCAL (ACT V OF 1884).										
Establishment—	239		Markets— Servants (10), (9), 2 (8), (7), 5 (6), 32 (5), 7 (4½), 124 (4), 13 (3½), 33 (3), 6 (2½), 8 (2), 4 (1½), 2 (1).					11,316	11,316	13,320	13,320	7,842	
	17		Choultries— Superintendents 2 (70), (32), (25), 2 (23), (21), 2 (14), (10), (8), (6), 3 (5), (3), (1)					4,020					
	171		Clerks 2 (30), 3 (25), (21), 5 (20), 3 (17½), 14 (15), 2 (14), 6 (12), 16 (10), (9), 15 (8), 53 (7), 19 (6), 16 (5), 15 (4)					18,390					
	975		Servants 5 (8), 6 (7), 70 (6), (5½), 106 (5), 185 (4), 62 (3½), 160 (3), 34 (2½), 182 (2), 45 (1½), 78 (1), 14 (¾), 18 (½), 9 (¼).					36,829	59,239			1,32,551	
	1		Poor-houses— Clerk (8)					96					
	13		Servants (5), 2 (4), 2 (3), 2 (2), 4 (1), 2 (½)					336	432		1,99,953		
	310		Public Bungalows— Servants (12), 2 (11), 3 (10), 3 (8), 6 (7), 16 (6), 32 (5), 81 (4), 19 (3½), 60 (3), 8 (2½), 20 (2), 8 (1½), 31 (1), 3 (¾), 17 (½)					12,867	12,867		17,341	8,807	
			Miscellaneous Endowed Institutions—										
Contingencies—	4		Servants 2 (5), 2 (4)					156	156		816	196	
			Markets— Sundries					3,000					
			Choultries— Feeding Charges of Travellers					1,00,000					
			Rents					6,000					
			Sundries					47,000					
			Poor-houses— Feeding Charges					990					
			Public Bungalows— Sundries					2,000					
			Miscellaneous Endowed Institutions— Sundries					6,850				2,803	
			Lighting Charges					8,000					
			Grants to Municipalities for Miscellaneous Purposes					2,000	1,75,840		1,507	96	
			Road Fund, Bhadrachallam and Rekapalle Taluks—		2,54,850		2,50,000		2,59,850				
			Scavengering Establishments	150	150		200	150	150	145	145	1,52,295	
			TOTAL LOCAL		2,55,000		2,50,200		2,60,000		2,33,082		
			TOTAL PETTY ESTABLISHMENTS		2,75,000*		2,70,000		2,79,800		2,52,768		

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

	Numbers. 1896-97.	Numbers. 1897-98.		Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Salaries—	1	1	Superintendent (300)	3,600				3,600					
			Exchange Compensation Allowance	474				556					
			Add—For rounding	6				136					
					4,080				4,292				
Establishment—	1	1	Port Clerk (20)	240				240					
					240				240				
Allowances—			Travelling Allowance	300				300					
					300				300				
Supplies and Services—			Coals for Steamers	1,500				1,500					
			Cost of examining Pearl Banks	800				600					
			Petty Works of Construction	...				28					
					2,300				2,128				
Contingencies—			Postage Charges	24				15					
			Telegraph Charges	36				15					
			Cloths for Records	} 20									
			Purchase of Books					10					
			Repairs to Furniture										
					80		(a)		40				
			TOTAL		7,000		7,000		7,000		8,818	3,494	(a) Includes Rs. 500 on account of exchange compensation allowance.

Detailed Account No. 32E.—MISCELLANEOUS.—Contributions.

Contribution on account of Telegraph Lines	6,976		7,000		7,700		7,237		
Contributions to Municipal Funds towards the Pay of the Chairman—									
Conjeeveram	800		800						
Trichinopoly	2,616		1,308		...		...		
Others	108		92		...		...		
		10,500		9,200	...	7,700	...		7,237

33.—FAMINE RELIEF.

Provincial.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
Relief of Distress arising directly from Calamities of the Season—						
(a) Drought	} 2,00,000	2,15,000	...	2,248	7,874	Including Rs. 20,000 sanctioned in G.O., No. 809, Financial, dated 24th November 1896, for relief of weavers in Kurnool and Rs. 3,000 sanctioned in G.O., No. 823, Financial, dated 2nd December 1896, for opening a relief kitchen at Adoni. The Reviseed Estimate further includes Rs. 15,000 for relief of distress caused by the Kistna and Godavari Floods. G.O., No. 598, Financial, dated 18th September 1896.
(b) Floods						
Expenditure on Relief Works in excess of Normal Rates						
TOTAL	2,00,000	2,15,000	...	2,248	7,874	

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

Provincial.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.
In Charge of Civil Officers.					
MAINTENANCE AND UPKEEP OF MINOR IRRIGATION WORKS—					
Original Works	} 3,78,000	} 4,20,000	} 3,80,000	} 31,800	14,975
Repairs and Maintenance				3,02,293	2,12,188
Establishment	72,000		40,000	38,306	23,579
Tools and Plant	...		...	279	182
Refunds	...		...	...	46
TOTAL	4,50,000	4,20,000	4,20,000	3,72,678	2,50,970

45.—CIVIL WORKS.

Provincial.	Detailed Account No.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.
In charge of Civil Officers	45A	5,09,000	8,25,000	8,05,000	8,55,903	4,11,853
Local.						
In charge of Civil Officers	45B	46,27,000	45,14,000	40,79,000	42,30,687	19,84,953
TOTAL		51,36,000	53,39,000	48,84,000	50,86,590	23,96,806

Detailed Account No. 45A.—CIVIL WORKS.—In charge of Civil Officers.

PROVINCIAL.	Budget Estimate, 1897–98.		Revised Estimate, 1896–97.		Budget Estimate, 1896–97.		Accounts, 1895–96.		Accounts, 8 months, 1896–97.	Explanatory Remarks.
SUMMARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW WORKS—										
Civil Buildings	1,11,410		1,10,000		1,11,675		68,085		79,230	
Communications	6,150		31,000		27,450		34,987		14,586	
Miscellaneous Public Improvements	3,00,000		5,88,500		5,85,000		5,77,857		2,55,836	
		4,17,560		7,29,500		7,24,125		6,80,929	3,49,652	
REPAIRS—										
Civil Buildings	13,730		12,000		13,936		14,048		3,956	
Communications	75,600		49,000		64,447		65,278		25,318	
Miscellaneous Public Improvements	1,850		34,500		2,492		95,648		32,927	
Tools and Plant	620		...		...		...		...	
		91,800		95,500		80,875		1,74,974	62,201	
		5,09,360								
Deduct—For rounding		360								
TOTAL		5,09,000		8,25,000		8,05,000		8,55,903	4,11,853	
DETAILS.										
PROVINCIAL.										
CIVIL BUILDINGS.										
Original Works—										
Ganjam	600									
Vizagapatam	860				400					
Godavari	1,750				8,000					
Cellular Jail at Mount Capper (South Arcot)	1,08,200				3,275				79,230	The Revised Estimate includes Rs. 1,00,000 for Mount Copper Jail.
		1,11,410		1,10,000	1,00,000	1,11,675		68,085		
Repairs—										
Ganjam	3,710									
Vizagapatam	9,070				3,576					
Godavari	950				10,000				3,956	
		13,730		12,000	360	13,936		14,048	83,186	
TOTAL CIVIL BUILDINGS		1,25,140		1,22,000		1,25,611		82,133		
COMMUNICATIONS.										
Original Works—										
Ganjam	1,450									
Vizagapatam	1,500				2,500					
Godavari	3,200				20,000					
		6,150		31,000	4,950	27,450		34,987	14,586	
Repairs—										
Ganjam	17,220									
Vizagapatam	39,080				17,082					
Godavari	12,100				31,050					
Nilgiris	7,200				9,115				25,318	
		75,600		49,000	7,200	64,447		65,278	39,904	
TOTAL COMMUNICATIONS		81,750		80,000		91,897		1,00,265		
MISCELLANEOUS PUBLIC IMPROVEMENTS.										
Original Works—										
Municipal Works—										
Madras (Sanitary improvements)	...		1,50,200		1,51,700					
Water-supply Works—										
Kumbakonam	...		10,000		...					
Dindigul	11,250		...		...					
Kurnool	...		19,800		19,800					
Ootacamund	...		1,30,000		1,00,000					
Tirupati	1,63,000		10,000		75,000					
Vizagapatam	70,000		1,40,000		...					
Trichinopoly	...		8,160		...					
Conjeeveram	...		37,500		48,500					
Coonoor	...		...		40,000					
Cocanada	55,750		79,340		...				2,52,741	
		3,00,000		5,85,000		4,35,000		5,77,039		
Drainage Works—										
Tirupati									3,095	
Cuddapah									2,55,836	
		...		3,500		1,50,000		818		
		3,00,000		5,88,500		5,85,000		5,77,857		
Repairs—										
Ganjam	...									
Godavari	...				(a) 442				32,927	
Nilgiris	1,850				300					
		1,850		34,500	1,750	2,492		95,648	2,88,763	
TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS		3,01,850		6,23,000		5,87,492		6,73,505		
TOOLS AND PLANT	620		...		...		...			
		620		...		...		...		

(a) Water-supply.

DETAILED ACCOUNT No. 45B.—CIVIL WORKS.—In charge of Civil Officers.

SUMMARY. LOCAL.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW WORKS—										
CIVIL BUILDINGS	1,34,000		1,26,000		1,18,000		1,20,961		36,807	
COMMUNICATIONS	7,00,000		6,51,000		5,00,400		5,40,508		1,82,422	
MISCELLANEOUS PUBLIC IMPROVEMENTS	1,06,324		1,00,000		1,25,900		94,283		23,866	
REPAIRS—										
CIVIL BUILDINGS	1,12,000		1,17,000		1,07,000		1,02,059		30,605	
COMMUNICATIONS	27,01,350		26,51,000		24,00,900		24,97,044		12,44,436	
MISCELLANEOUS PUBLIC IMPROVEMENTS	1,56,000		1,54,000		1,51,500		1,77,315		69,262	
ESTABLISHMENT	6,21,756		6,10,000		5,94,740		6,10,418		3,44,494	
TOOLS AND PLANT	35,246		35,000		30,000		31,623		16 868	
MISCELLANEOUS	60,305		70,000		50,560		56,476		36,193	
Add—For rounding	46,26,981 19								19,84,953	
TOTAL		46,27,000		45,14,000		40,79,000		42,30,687		
REDISTRIBUTION OF THE ABOVE BY FUNDS—										
LOCAL FUNDS ACT V OF 1884	45,35,000		44,40,500		40,00,000		41,67,103		19,53,622	
RYOTWARI VILLAGE SERVICE FUND	36,000		28,000		26,000		16,547		3,368	
IRRIGATION CESS FUND	54,631		44,000		51,700		45,737		27,018	
ROAD FUND—BHADRACHALAM AND REKAPALLE TALUKS	1,350		1,500		1,300		1,300		945	
Add—For rounding	46,26,981 19								19,84,953	
TOTAL		46,27,000		45,14,000		40,79,000		42,30,687		

Numbers. 1896-97.	Numbers. 1897-98.	DETAILS. LOCAL.									
		CIVIL BUILDINGS.									
		Original Works—									
		Local Fund Act V of 1884	1,15,000		1,20,000		1,10,000		1,14,366		35 803
		Village Service Fund	19,000		6,000		8,000		6,595		1 004
				1,34,000		1,26,000		1,18,000		1,20,961	36,807
		Repairs—									
		Local Fund Act V of 1884	95,000		95,000		90,000		9,952		28,255
		Village Service Fund	17,000		22,000		17,000		92,107		2,350
				1,12,000		1,17,000		1,07,000		1,02,059	30,605
		TOTAL CIVIL BUILDINGS		2,46,000		2,43,000		2,25,000		2,23,020	
		COMMUNICATIONS.									
		Original Works—									
		Local Fund Act V of 1884	7,00,000		6,50,000		5,00,000		5,39,646		1,81,835
		Road Fund—Bhadrachalam and Rekapalle taluks	(a) ...		1,000		400		862		587
				7,00,000		6,51,000		5,00,400		5,40,508	1,82,422
		Repairs—									
		Local Fund Act V of 1884	27,00,000		26,50,500		24,00,000		24,96,606		12,44,078
		Road Fund—Bhadrachalam and Rekapalle taluks	1,350		500		900		438		358
				27,01,350		26,51,000		24,00,900		24,97,044	12,44,436
		TOTAL COMMUNICATIONS		34,01,350		33,02,000		29,01,300		30,37,552	
		MISCELLANEOUS PUBLIC IMPROVEMENTS.									
		Original Works—									
		Local Fund Act V of 1884	1,00,000		1,00,000		1,20,000		93,983		23,866
		Village Service Fund	...		...		1,000		...		...
		Irrigation Cess Fund	6,324		...		4,900		300		...
				1,06,324		1,00,000		1,25,900		94,283	23,866
		Repairs—									
		Local Fund Act V of 1884	1,40,000		1,40,000		1,40,000		1,65,621		61,678
		Irrigation Cess Fund	16,000		14,000		11,500		11,694		7,584
				1,56,000		1,54,000		1,51,500		1,77,315	69,262
		TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS		2,62,324		2,54,000		2,77,400		2,71,598	

(a) Provision has been made under repairs.

The increase here is based upon the actuals of the current year and upon G.O., No. 1686 L., dated 14th September 1895, which requires larger amounts to be spent on communications.

DETAILED ACCOUNT No. 45B.—CIVIL WORKS.—In charge of Civil Officers—*contd.*

Vide APPENDIX D, PAGES .

Numbers. 1896-97.	Numbers. 1897-98.	*LOCAL*—contd. LOCAL FUND ACT V OF 1884. ESTABLISHMENTS. Local Fund Engineering Establishment.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Revised Estimate, 1896-97. Rs.	Revised Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Accounts, 1895-96. Rs.	Accounts, 1895-96. Rs.	Accounts, 8 months, 1896-97. Rs.	Explanatory Remarks.
21		District Engineers 4 (700), (650), 3 (600), (575) 2 (550), 4 (500), 4 (400), (350), (250) . . .					1,33,500					
12		Assistant Engineers (350), 3 (300), (230—250), 2 (220), (200), (175), (150), (120), (110) . .					32,340					
22		Supervisors 3 (200), (180), 4 (150), (145), (135), 3 (125), 3 (120), 6 (100)					35,940					
173		Overseers (100) 4 (90), (85), 4 (80), 6 (72), 6 (70), 3 (65), 43 (60), 13 (54), 45 (50), 10 (45), 31 (40), 2 (35), 4 (30) . . .					1,11,888					
21		Sub-Overseers 8 (40), (35), 5 (30), 5 (25), 2 (20)					8,040					
34		Draftsmen (72), (60), 5, (50), 3 (46), 8 (40), 5 (35), 3 (30), (27), 5 (25), 2 (20)					15,564					
275		Clerk (80), 2 (54), 7 (50), 2 (40), 4 (36), 9 (30), 5 (27), 14 (25), (23), 3 (22½), 29 (20), 7 (18), 4 (16), 124 (15), 6 (14), 16 (13½—18), 12 (13½), 6 (12½), 10 (12), 13 (10) .					3,37,272					
62		Accountants (90), (80), (70), (63), 7 (60), 3 (50), (45), 3 (40), 5 (35), 9 (30), 2 (27), 7 (25), (22½), 10 (20), 7 (15), 2 (10) fire-man (15).					60,582					
401		Servants (12), 4 (10), 2 (9), 21 (8), 102 (7), 227 (6), 25 (5), 3 (4), 9 (3), (2), 4 (1½), 2 (1). . .					24,894					
							29,856	4,52,604			2,40,522	
		Travelling Allowance . . .					90,000				52,974	
		Office Expenses and Miscellaneous .					14,396				29,450	
								1,04,396			82,424	
								5,57,000			2,115	
		Tolls and Ferry Establishment .						3,000			3,25,061	
				5,90,000		5,80,000		5,60,000		5,76,675		
		Irrigation Cess Fund.										
4	4	*Amins* (Superintendents) (25), (20), (15), (10)—										
		Trichinopoly . . .	840	840			840	840				
4	3	Superintendents (25), (20), (14)—										
		Trichinopoly . . .	300				300					
		Coimbatore	408	708			648	948				
17	18	Maistries (25), 2 (12), 5 (10), 2 (8), 8 (7)—										
		Trichinopoly . . .	1,752				1,668					
		Salem	300	2,052			300	1,968				
5	4	Gumastahs (15), (12) (10), (7)—										
		Trichinopoly . . .	84				84					
		Salem	324				180					
		Coimbatore	120	528			384	648				
25	21	Monigars or Maniams (15), (12), (10), 8 (8), 5 (7), 4 (6), (4)—										
		Trichinopoly . . .	528				528					
		Salem	828				828					
		Coimbatore	612	1,968			2,208	3,564				
215	161	Nirgantis, Niranis or Peons (6), 11 (5), (4½), 119 (4), 15 (3), 14 (2½)—										
		Trichinopoly . . .	300				300					
		Salem	2,238				2,238					
		Coimbatore	4,920	7,458			6,066	8,604				
		Carried over .		13,554				16,572			3,25,061	
				5 90,000		5,80,000		5,60,000		5,76,675		

DETAILED ACCOUNT No. 45B.—CIVIL WORKS.—In charge of Civil Officers—*contd.*

Numbers. 1896-97.	Numbers. 1897-98.	*LOCAL*—contd.	Budget Estimate, 1897-98.		Revised Estimate, 1896-97.		Budget Estimate, 1896-97.		Accounts, 1895-96.		Accounts, 8 months, 1896-97.	Explanatory Remarks.
		LOCAL FUND ACT V OF 1884—*contd.*										
		ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward .		5,90,000		5,80,000		5,60,000		5,76,675	3,25,061	
		Irrigation Cess Fund—*contd.*		13,554				16,572				
82	82	Korambals (Workmen employed at Korambus or Temporary Dams across Rivers) 4 (5), 53 (4½), 7 (4), 17 (3½), (3)—										
		Salem	3,102				3,102					
		Coimbatore	1,086				1,086					
				4,188				4,188				
8	8	Watchmen (4)—										
		Salem	384				384					
				384				384				No provision is made in the Revised and Budget Estimates, as the establishment was dispensed with under G.O., Mis. No. 4646, dated 18th November 1895.
12	12	Kalvoigars (Water Distributors) 2 (5), 2 (4), 8 (3¾)—										
		Coimbatore	...		...		576					
			...		...			576				
				18,126				21,720				
13	13	Shuttermen (6), 12 (5)—										
		Trichinopoly . . .	792				792					
				792				792				
3	3	Divers 3 (4½)—										
		Trichinopoly . . .	162				162					
				162				162				
1	1	Kondigatti (Watchmen over Channels) (2)—										
		Coimbatore . . .	24				24					
				24				24				
187	139	Coolies (7), 11 (5), 172 (4), 3 (3½), 2 (3)—										
		Trichinopoly . . .	9,198				9,102					
				9,198				9,102				
		Temporary Establishment and Allowances—										
		Trichinopoly	644				724					
		Salem	1,074				698					
		Coimbatore	1,360				1,418					
		Tanjore	100				100					
		Chingleput	276				...					
				3,454				2,940			19,433	
				31,756		30,000		34,740		33,743	...	
		Road Fund—Bhadrachalam and Rekapalle Taluks	...	...				...		...		
		TOTAL ESTABLISHMENTS .		6,21,756		6,10,000		5,94,740		6,10,418	3,44,494	
		TOOLS AND PLANT.										
		Local Fund Act V of 1884	35,000		35,000		30,000		31,623		16,868	
		Irrigation Cess Fund	246		...		...		...		...	
		TOTAL TOOLS AND PLANT .		35,246		35,000		30,000		31,623	16,868	
		MISCELLANEOUS.										
		Local Fund Act V of 1884—Refund of Receipts									4,160	
		Profit and Loss									...	
		Contribution to Municipalities . .	60,000		70,000		50,000		6,273		16,089	
		Contribution to other Bodies . .							200		250	
		Miscellaneous							29,643		15,680	
		Irrigation Cess Fund							16,384		14	
		Road Fund—Bhadrachalam and Rekapalle Taluks	305		...		560		3,976		...	
			...		...		...		...			
		TOTAL MISCELLANEOUS .		60,305		70,000		50,560		56,476	36,193	

APPENDIX A.

Memorandum showing how the Provincial share of Land Revenue has been calculated.

	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
	Rs.	Rs.	Rs.	Rs.
Total Land Revenue (including the portion credited to Irrigation and Local Funds)	5,63,76,000	5,28,53,000	5,60,17,000	5,59,21,413
Deduct—				
Local Funds Act V of 1884—				
Rents of fisheries	1,08,000	1,08,000	1,05,000	1 06,282
Miscellaneous	12,000	12,000	10,000	11,689
	1,20,000	1,20,000	1,15,000	1,17,971
Village Service Fund—				
Government contribution for Village Service establishments	23,52,000	23,57,000	21,02,000	25,18,292
Quit-rents on Village Service inams	..	..		11,253
	23,52,000	23,57,000	21,02,000	25,29,545
Suspended Assignments, Imperial—				
Government contributions for Village Service establishments	..	..	..	9,135
Quit-rent on Village Service inams	..	..	..	
	..	..	..	9,135
Total Deductions ..	24,72,000	24,77,000	22,17,000	26,56,651
Net Land Revenue to be divided proportionately	5,39,04,000	5,03,76,000	5,38,00,000	5,32,64,762
Imperial share (three-fourths) ..	4,04,28,000	3,77,82,000	4,03,50,000	3,99,48,572
Provincial share (one-fourth) ..	1,34,76,000	1,25,94,000	1,34,50,000	1,33,16,190
SPECIAL TRANSFERS.				
Imperial to Provincial.				
On account of the transfer of the meteorological observatories to the Public Works Department	..	1,000	..	..
Fixed assignment under the Contract	8,43,000	32,54,000	32,54,000	32,54,000
Special contribution from Imperial to Provincial	..	..	..	3,00,000
Special contribution on account of the import of Colombo Arrack into the district of South Canara	..	..	..	824
On account of the amalgamation of the appointment of Military Examiner in Hindustani and of Persian and Hindustani Translator to the Government of Madras	..	4,000	4,000	3,506
Compensation for increased cost of Customs establishment ..	..	62,000	62,000	44,776
Total Imperial to Provincial ..	8,43,000	33,21,000	33,20,000	36,03,106
MISCELLANEOUS TRANSFERS.				
Provincial to Imperial.				
Cost of publication of the Madras Daily Weather Report ..	..	5,000	5,000	4,561
Construction of a new Detention Hospital	40,000	1,00,000	1,00,000	14,662
Cost of the Audit of Forest Accounts	..	3,000	3,000	3,100
Pay and allowance of the Assistant Agricultural Chemist in connection with his visit to the Agricultural College, Saidapet.	12,000	2,000	2,000	1,878
Cost of the Military Secretariat abolished	..	54,000	54,000	49,257
Total Provincial to Imperial ..	42,000	1,64,000	1,64,000	73,458
Net addition to the Provincial share	8,01,000	31,57,000	31,56,000	35,29,648
Net deduction from the Imperial share				
Corrected Distribution.				
Imperial	3,96,27,000	3,46,25,000	3,71,94,000	3,64,18,924
Provincial	1,42,77,000	1,57,51,000	1,66,06,000	1,68,45,838
				9,135
Suspended Assignment to the Village Service Fund, Imperial ..	..	..	..	58,25,822
Portion of Land Revenue due to Irrigation	67,63,000	63,68,000	67,28,000	
	3,28,64,000	2,82,57,000	3,04,66,000	3,05,93,102
Net Imperial share ..	1,42,77,000	1,57,51,000	1,66,06,000	1,68,45,838
Total Provincial share ..	24,72,000	24,77,000	22,17,000	26,47,516
Total Local share ..				
Grand Total I.—Land Revenue ..	5,63,76,000	5,28,53,000	5,60,17,000	5,59,21,413

Contributions between Provincial and Local.

Adjusting Heads—Provincial.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FROM LOCAL TO PROVINCIAL FUNDS.				
From Local Funds (Act V of 1884).				
For Education	400	300	250	93
For Medical Purposes—				
Medical College	27,000	24,000	24,000	25,986
Sanitary Inspection	26,600	26,600	26,600	25,578
Medical Instruments	...	...	...	734
Reserve Medical Subordinates	3,400	3,400	3,400	3,204
	57,000	54,000	54,000	55,502
For Local Fund Audit Clerks	31,000	31,000	30,000	30,591
For Printing Work done by Government	11,000	10,000	10,000	11,055
For Public Works—Malabar and Nilgiri Tolls	31,000	20,000	20,000	19,158
For Controlling and Account Establishments at the Presidency. { Chief Secretariat / Accountant-General's Office	49,500	32,200	21,000	20,172
Repayments on account of Expenditure on the Mayavaram-Muttupet Railway	22,600	25,400	25,400	31,468
Repayments on account of Contributions made to cover Deficits	...	47,000	60,000	63,342
Repayment of loans	...	...	...	10,000
	1,45,100	1,65,600	1,66,400	1,85,786
TOTAL ACT V OF 1884	2,02,500	2,19,900	2,20,650	2,41,381
FROM OTHER SPECIAL FUNDS.				
From Village Service Funds.				
For Controlling Establishment	14,690	13,590	11,000	6,944
For Establishment in Collector's Office, inclusive of the Local Audit Establishment	11,230	11,230	11,000	40,802
For Establishment in Taluk Offices	24,200	24,200	(a) 23,700	...
For Pensionary contributions on account of Establishments in Collectors' and Taluk Offices	5,950	5,950	5,800	...
For Stationery supplied from Central Stores	8,700	9,400	10,000	12,718
For Travelling Allowance of Local Audit Clerks	1,000	1,000	200	...
For Contingencies of Special Fund Establishments in Collectors' and Taluk Offices	2,600	2,600	1,500	...
For Printing Work executed by Government Presses	1,200	1,200	1,300	876
	69,570	69,170	64,500	61,340
From the Irrigation Cess Fund.				
For Controlling Establishments	140	140	180	187
For Local Fund Audit Clerks	555	555	480	433
For Printing Work executed by Government Presses	155	155	160	10
	850	850	820	630
From Road Fund, Bhadrachalam and Rekapalle Taluks.				
For Controlling Establishments	30	30	10	23
For Local Fund Audit Clerks	40	40	10	15
For Printing Work executed by Government Presses	10	10	10	1
	80	80	30	39
TOTAL, SPECIAL FUNDS	70,500	70,100	65,350	62,009
TOTAL RECEIPTS, PROVINCIAL	2,73,000	2,90,000	2,86,000	3,03,390
CHARGES.				
CONTRIBUTION FROM PROVINCIAL TO LOCAL FUNDS.				
To Local Funds (Act V of 1884).				
For Education (Grants-in-aid)	1,03,000	93,000	93,000	1,03,392
For Public Works	1,25,000	1,75,000	1,25,000	1,15,726
For Sanitation and General Purposes	18,000	18,000	18,000	36,701
For Dispensaries	6,000	6,000	6,000	
For Native Choultries	13,000	13,000	13,000	
For Famine Relief	...	...	...	...
For Half Net Traffic Receipts of the Mayavaram-Muttupet Railway	46,000	53,000	50,000	46,834
From Pound Funds	...	...	...	27
TOTAL CHARGES, PROVINCIAL	3,11,000	3,58,000	3,05,000	3,02,680

(a) The charges have been transferred from Local to Provincial (3. Land Revenue) and the recoveries are shown here for the first time.

Statement showing the provision made on account of Exchange compensation allowance.

Heads.	Budget Estimate, 1897-98, at $15\frac{4}{11}$ (1s. $1\frac{3}{4}d$.).			Revised Estimate, 1896-97, at different rates.			Budget Estimate, 1896-97, at .			Accounts, 1895-96, at different rates.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Land Revenue—												
Charges of District Administration (a)	..	92,154		..	93,060		..	1,12,761		..	1,34,655	
Revenue Survey. { Controlling office	..	..		..	3,120		..	5,378		..	6,269	
Revenue Survey. { Cadastral surveys	..	2,211		..	2,950		..	3,710		..	7,158	
Revenue Survey. { Other surveys	..	2,013		..	1,200		..	4,121		..	5,137	
Revenue Settlement. { Controlling office	..	3,510		..	3,406		..	4,024		..	4,784	
Revenue Settlement. { Settlement parties.	..	3,015		..	2,300		..	,856		..	2,152	
Land Records and Agriculture. { Agricultural services	..	1,600		..	1,600		..	..		..	..	
Land Records and Agriculture. { Revenue Survey Controlling office	..	2,842		..	4,200		..	7,418		..	5,546	
Land Records and Agriculture. { Maintnance of Land Records.	..	3,293		..	1,11,830	1,11,830	..	1,39,268	1,39,268	..	1,65,701	1,65,701
Total	..	1,10,638	1,10,638	..								
	15,464	5,154	20,618	13,266	4,422	17,688	16,201	5,400	21,601	19,743	6,581	26,324
5. Salt	5,056	1,685	6,741	4,321	1,441	5,762	5,274	1,758	7,032	6,350	2,117	8,467
7. Excise	..	3,856	3,856	..	3,700	3,700	..	4,509	4,509	..	5,342	5,342
9. Customs (b)	17,250	17,250	34,500	15,700	15,700	31,400	19,287	19,287	38,574	20,800	20,799	41,599
11. Forest				5,400	1,130		8,294	1,559		9,373	1,616	
18. General Administration—												
Civil Office of Account and Audit	6,525	1,010		..	3,200		..	4,100		..	4,947	
Governor	..	3,509		..	2,200		..	2,783		..	3,621	
Private Secretary	..	2,273		..	6,160		..	8,242		..	9,562	
Executive Council	..	7,018		..	1,400		..	2,565		..	2,051	
Legislative Council	..	1,264		..	6,630		..	7,182		..	10,278	
Chief Secretariat	..	6,043		..	7,850		..	7,157		..	9,730	
Revenue Secretariat	..	8,532		..	1,000		..	..		..	..	
Local and Municipal Department	..	3,508		..	260		..	339		..	577	
Other Establishments	..	300		..	..		..	..		..	340	
Military Secretariat	..	..		..	9,100		..	11,134		..	14,447	
Board of Revenue	..	9,300		..								
Total	6,525	42,753	49,278	5,400	38,930	44,330	8,294	45,061	53,355	9,373	57,169	66,542
19-A. Law and Justice—Courts of Law—												
Judges, High Court	..	17,544		..	15,600		..	20,606		..	18,818	
Registrar	..	5,051		..	4,700		..	7,796		..	7,431	
Crown Officers	..	474		..	400		..	5,556		..	486	
Law Officers	..	1,737		..	1,600		..	2,040		..	2,567	
Presidency Magistrate Courts.	..	1,895		..	1,800		..	2,226		..	2,582	
District and Sessions Judges.	..	69,508		..	63,000		..	81,640		..	94,483	
Sub-Judges	..	3,033		..	1,100		..	1,482		..	1,469	
Judges, Small Cause Court, Madras	..	3,158		..	1,200		..	3,709		..	4,303	
Criminal Courts (c)	..	23,695		..	23,840		..	28957		..	35,613	
Hill Tract Agency (d)	..	1,864		..	2,000		..	2,234		..	2,542	
Total	..	1,27,959	1,27,959	..	1,15,240	,15,240	..	51,246	1,51,246	..	1,70,094	1,70,094
19-B. Law and Justice—Jails—												
Inspector-General	..	2,780		..	2,710		..	3,400		..	3,786	
Presidency Jails	..	..		..	100		..	..		..	92	
Central Jails	..	7,075		..	5,900		..	8,124		..	7,848	
District Jails	..	332		..	328		..	382		..	310	
Total	..	10,187	10,187	..	9,038	9,038	..	11,906	11,906	..	12,036	12,036
20. Police—												
Superintendence	..	3,632		..	4,200		..	4,266		..	5,035	
Town and Suburban Police	..	703		..	100		..	829		..	152	
Superintendence (Inspector-General and Deputy Inspector-General of Police)	..	10,633		..	10,900		..	12,653		..	15,229	
Superintendence (District Police)	..	43,263		..	32,400		..	52,484		..	51,305	
Special Police	..	1,421		..	1,300		..	1,113		..	1,291	
Steam-boiler Inspector	..	790		..	..		..	850		..	..	
Total	..	60,442	60,442	..	48,900	48,900	..	72,195	72,195	..	73,012	73,012
Carried over	44,295	3,79,924	4,24,219	38,687	3,49,201	3,87,888	49,056	4,50,630	4,99,686	56,266	5,12,85	5,69,117

(a) Excludes one-fifth share transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts," and includes one-third share of Collector, Sea Customs, Madras, transferred from "9.—Customs" and one-fifth share of two Special Assistant Agents in the Hill Tracts transferred from 19A.—Law and Justice—Courts of Law—Criminal Courts."

(b) Excludes one third share of Collector of Sea Customs, Madras, transferred to "3. Land Revenue—Charges of District Administration."

(c) Includes one-fifth share transferred from "3. Land Revenue—Charges of District Administration."

(d) Excludes one-fifth share transferred to "3. Land Revenue—Charges of District Administration."

Statement showing the provision made on account of Exchange compensation allowance—cont.

Heads.	Budget Estimate, 1897-98, at 15 1/16 (1s. 1 3/4d.).			Revised Estimate, 1896-97, at different rates.			Budget Estimate, 1896-97, at			Accounts, 1895-96, at different rates.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	44,295	3,79,924	4,24,219	38,687	3,49,201	3,87,888	49,056	4,50,630	4,99,686	56,266	5,12,851	5,69,117
21. Marine	..	474	474	..	200	200	..	556	556	..	587	587
22. Education—												
Direction	..	3,474		..	3,300		..	3,988		..	4,542	
Inspection	..	4,816		..	4,000		..	5,557		..	6,344	
Arts Colleges	..	12,790		..	10,000		..	14,891		..	15,917	
Law College	..	1,895		..	1,500		..	2,226		..	* 61	
Engineering College	..	5,741		..	3,100		..	6,697		..	2,582	
Teachers' College	..	2,037		..	1,600		..	2,293		..	3,833	
College of Agriculture ..	..	1,816		..	1,500		..	2,133		..	†2,308	
School of Arts	..	790		..	..		..	928		..	2,006	
Training School for Masters ..	..	..		..	350		..	..		..	‡196	
Training School for Mistresses	..	474		..	440		..	556		..	1,882	
											..	
											501	
Total ..	..	33,833	33,833	..	25,790	25,790	..	39,269	39,269	..	645	
											40,817	40,817
23. Ecclesiastical—												
Church of England	35,000	..		32,000	..		37,771	..		44,552	..	
Do. of Scotland	2,763	..		2,500	..		3,246	..		3,980	..	
Total ..	37,763	..	37,763	34,500	..	34,500	41,017	..	41,017	48,532	..	48,532
24. Medical—												
Superintendence	..	4,772		..	4,800		..	5,604		..	6,400	
District Medical Officers ..	..	31,971		..	25,0001		..	38,842		..	36,317	
Presidency Hospitals and Dispensaries	..	900		..	800		..	1,001		..	678	
Sanitation and Vaccination, General Department ..	..	3,932		..	3,400		..	4,433				
Engineering Department ..	..	2,546		..	2,700		..	4,257		..	4,609	
Medical College	..	13,740		..	13,300		..	16,166		..	4,676	
Lunatic Asylum	..	1,026		..	1,200		..	927		..	17,518	
Chemical Examiner	..	1,658		..	1,600		..	1,947		..	1,052	
										..	2,424	
Total ..	..	60,545	60,545	..	52,800	52,800	..	73,177	73,177	..	73,674	73,674
25. Political—												
Political Agents	..	4,456		..	5,100		..	5,234		..	5,434	
British Consular Agent { Pondicherry and Karikal (moiety) ..	..	998		..	750		..	1,173		..	1,423	
Paymaster, Carnatic Stipends.	..	395		..	390		..	463		..	538	
Total ..	..	5,849	5,849	..	6,240	6,240	..	6,870	6,870	..	7,395	7,395
26. Scientific, &c.—												
Archæological Survey ..	..	790		..	800		..	927		..	1,076	
British Consular Agent { Pondicherry and Karikal (moiety) ..	..	999		..	750		..	1,173		..	1,423	
Government Epigraphist ..	..	1,026		..	1,000		..	1,205		..	1,399	
Superintendent, Government Central Museum	..	1,263		..	1,100		..	1,484		..	1,721	
Government Astronomer ..	..	1,263		..	1,100		..	1,484		..	1,782	
Veterinary and Stallion charges	870	..		800	..		1,205	..		1,190	..	
Cinchona Plantations ..	..	1,900		..	1,400		..	2,410		..	3,294	
Botanical Gardens	..	553		..	500		..	556		..	318	
Total ..	870	7,794	8,644	800	6,650	7,450	1,205	9,239	10,444	1,190	11,013	12,203
30. Stationery and Printing—												
Superintendent, Government Press	..	2,732	2,732	..	2,600	2,600	..	3,146	3,146	..	3,555	3,555
32. Miscellaneous—												
Superintendent, Pearl Fishery.	237	237	474	250	250	500	278	278	556	..	..	..
Grand Total ..	83,165	4,91,388	5,74,553	74,237	4,43,731	5,17,968	91,556	5,83,165	6,74,721	1,05,988	6,49,892	7,55,880

* Transferred to Government Schools, General, Secondary schools for boys.
† Transferred to Government Schools, Special, Engineering and Surveying School.
‡ Drawn by the Agricultural Chemist.

Civil Estimates - 1897-8
Not to be despatched to India on 20th

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, Presidency for Secretary to Government, dated Fort St. George, Provincial balance, No. 121. reduced to Rs. 22,69,000

I have the honour to forward the Civil budget for the end of 1897–98. As this 1897–98 and to observe that, according to the minimum of Rs. 20,00,000, I presume which stood at Rs. 43,01,000 on the 31st March, India has been obtained to its reduc- at the close of the current year and to that sanction be applied for as soon as possible. balance is considerably below the minimum that the previous sanction of the Government of India have been made in the estimates passed by Govern- tion. If not, I respectfully

2. The following ... ment:—

Land Revenue.—The provision of Rs. 16,000 for the travelling allowance of establishment has been restored, the estimates under "3. Land Revenue" and "19-A. Administration of Justice—Courts of Law" have been raised by Rs. 13,000 and Rs. 3,000. respectively. It was found that the previous elision of this figure was incorrect.

5. Salt.—The estimates for Orissa have been retained pending the decision of the Government of India to the transfer of the Orissa Salt department to Bengal. But the charges for "*Salt purchase and freight*" have been treated as wholly *Imperial* and shown wholly under this head.

19. A. Law and Justice—Courts of Law.—The provision, aggregating Rs. 7,000 for diet and road money to accused persons under *Criminal Courts*, was omitted as the necessary provision was made under "*Charges for Police Custody—Jails.*"

21. Marine.—As the orders of the Government of India have not been received, I have kept the estimates for the "Pearl fishery vessels" under this head.

29. Superannuation Allowances and Pensions.—As the charges for "*Imperial Marine Department Pensions*" will be provincialised from 1st April 1897, I have raised the Provincial figure by Rs. 2,000.

Heads of Revenue.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Principal Heads of Revenue.				
I.—Land Revenue—				
Collections	134·76	125·94	134·50	133·16
Adjustments	8·01	31·57	31·56	35·30
III.—Salt	1·27	1·24	1·71	1·61
IV.—Stamps	59·64	59·62	59·85	59·76
V.—Excise	38·25	37·05	36·12	35·96
VII.—Customs	·73	·70	·76	·83
VIII.—Assessed Taxes	11·75	11·75	11·45	11·43
IX.—Forest	11·87	11·25	10·08	10·55
X.—Registration	6·30	5·95	6·20	6·11
Total ..	272·58	285·07	292·23	294·71
XII.—Interest	1·80	1·69	1·48	1·57
Post Office, Telegraph, and Mint.				
XVII.—Post Office	..	..	..	..
Receipts by Civil Departments.				
XVII.—Police	7·62	6·73	7·70	7·42
Pounds	4·81	4·58	4·26	4·84
XVIII.—Marine	..	..	..	..
XIX.—Education	·86	1·04	1·03	1·20
XX.—Medical	3·55	3·46	3·54	3·60
XXI.—Scientific and other Minor Departments ..	·01	..	..	1·13
Total ..	2·03	2·05	1·93	1·95
	1·31	1·28	1·22	1·33
	2·20	2·25	2·13	2·17
Miscellaneous.		21·39	21·81	23·64
XXII.—Receipts in aid of Superannuation ..	·55	..	..	..
XXIII.—Stationery and Printing	1·51	1·32	..	..
XXV.—Miscellaneous	1·71	1·68	..	..
			·47	·46
Total ..	3·77	3·51	·38	1·33
			3·39	1·75
Railways.				3·54
XXVI.—State Railways (Gross Traffic Receipts).	2·70	2·70	2·71	2·47
Irrigation.				
XXX.—Minor Works and Navigation—				
Civil Officers	·12	·12	·16	·11
Public Works Department	1·60	1·60	1·70	1·56
Total ..	1·72	1·72	1·86	1·67
Buildings and Roads.				
XXXII.—Civil Works—				
Civil Officers	·09	·09	·08	·26
Public Works Department	1·67	1·67	1·25	1·70
Total ..	1·76	1·76	1·33	1·96
Contributions from Local Funds.				
Ordinary	2·73	2·43	2·26	2·40
Máyavaram-Muttupet Railway	..	·47	·60	·63
Total ..	2·73	2·90	2·86	3·03
Total Revenue and Receipts ..	309·45	320·74	327·67	332·59
Opening Balance ..	22·69	43·01	41·88	38·60
Grand Total ..	332·14	363·75	369·55	371·19

BET ESTIMATES—MADRAS.

Press

The 5 shown to be printed as appendix to the order of Council dtd 8/1/97

Heads of Expenditure.	Budget Estimate, 1897-98.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Accounts, 1895-96.
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Direct Demands on the Revenue.	1·18	1·34	1·22	1·16
1.—Refunds and Drawbacks				
Charges in respect of Collections.	52·98	51·61	53·03	52·00
..—Land Revenue	6·06	6·36	7·09	6·19
..—Salt	2·61	2·67	2·63	2·67
6.—Stamps	1·67	1·81	1·94	1·75
7.—Excise	2·46	2·39	2·39	2·32
9.—Customs	·13	·13	·13	·12
10.—Assessed Taxes	9·13	7·64	8·35	7·23
11.—Forest	4·42	4·13	4·30	4·08
12.—Registration				
Total ..	80·64	78·08	81·08	77·52
Interest.	1·96	1·69	1·72	1·59
13.—Interest on ordinary debt	1·07	1·02	1·07	·88
Post Office, Telegraph, and Mint.				·0
15.—Post Office	10·18	9·88	9·73	2·64
Salaries and Expenses of Civil Departments.				·15
18.—General Administration	47·06	45·92	47·05	16·71
19.—Law and Justice—	11·19	10·24	1·07	13·00
A.—Courts of Law			·84	·83
B.—Jails	43·20	43·99	4·39	4·05
20.—Police—	2·84	2·56		
Police	·19	·19	149·22	147·90
Pounds	17·57	15·59	15·60	14·85
21.—Marine	12·96	9·00	8·39	9·48
22.—Education	·89	1·50	1·52	1·44
24.—Medical	·56			
25.—Political	27·20	26·09	25·51	25·77
26.—Scientific and other Minor Departments ..				·02
Total ..	2·00	2·15	..	
Miscellaneous Civil Charges.		·40	·40	·53
29.—Superannuation Allowances and Pensions ..	..			
30.—Stationery and Printing	1·77	1·63	1·68	1·53
32.—Miscellaneous				
Famine Relief and Insurance.	..	..	..	..
..ing Expenses	1·77	1·63	1·68	1·53
Famine Relief Works Total ..				
Construction.				
Irrigation.	4·50	4·20	4·20	3·72
37.—Construction—	30·50	38·02	38·95	31·83
..inor Works and Navigation—				
Civil Officers	35·00	42·22	43·15	35·55
Public Works Department				
Total ..				
Buildings and Roads.	·92	·95	1·11	
45.—Civil Works—	3·00	5·89	5·85	8·56
Civil—Agency Works	·09	·41	·09	
Civil—Municipal Works	1·08	1·00	1·00	
Miscellaneous Public Improvements ..	21·91	27·76	28·00	25·31
Mount Capper Jail and other jail buildings.				
Public Works Department	27·00	36·01	36·05	33·87
Total ..				
Contribution to Local Funds.	2·65	3·05	2·55	2·55
Ordinary	·46	·53	·50	·47
Máyavaram-Muttupet Railway	3·11	3·58	3·05	3·02
Total ..				
Total Expenditure ..	330·28	341·06	342·93	328·18
Closing Balance ..	1·86	22·69	26·62	43·01
Grand Total ..	332·14	363·75	369·55	371·19
Surplus ..	..	..	..	4·41
Deficit ..	— 20·83	— 20·32	— 15·26	..

ORDER—No. 46, Financial, dated 19 January 1897.

An analysis of the Civil estimates for 1897–98 shows the following results:—

REVISED ESTIMATES, 1896–97.

2. The current year opened with a Provincial balance of 43·01 lakhs—the highest on record since 1891–92. The receipts are estimated by the Accountant-General at 320·74, or 6·93 less than in the sanctioned budget, notwithstanding anticipated increases under several heads, *e.g.*, V. Excise (·93) and IX. Forest (1·17). The falling off occurs mainly under Land Revenue collections (8·56).

3. The charges are placed at 341·06, or 1·87 less than the sanctioned estimate.

4. There are marked differences in some cases between the revised estimates as framed by the Accountant-General and those framed by heads of departments. These differences are explained by the Accountant-General as being due to the fact that his estimates are based on the later actuals of eight months. The attention of heads of departments is specially drawn to the alterations in view to the necessary surrenders or applications for additional allotments being submitted with reference to paragraph 14 of G.O., No. 139, Financial, dated 3rd March 1896, and paragraph 4 of G.O., No. 777, dated 14th November 1896. The Honourable the Judges of the High Court and the under-mentioned heads of departments will be requested to report as regards the amounts shown against the heads under their control:—

Heads.	Budget, 1896–97.	Revised estimate, departmental.	Accountant-General's revised estimate.
	LAKHS.	LAKHS.	LAKHS.
Receipts.			
III.—Salt	1·71	1·12	1·24
XI.—Forest	20·16	23·42	22·50
XVI.A.—Law and Justice—Courts of Law	7·70	7·32	6·75
XVI.B. Do. Jails	4·26	4·82	4·55
XVII.—Police (Proper)	1·03	·91	1·04
Do. (Pounds)	3·54	3·55	3·46
XX.—Medical	1·22	1·21	1·28
XXI.—Scientific, &c., Departments—	·9	1·00	1·10
Cinchona Plantations	1·00	·20	..
XXIII.—Stationery and Printing—			
Sale of Acts and Books (High Court)	·13		
Expenditure.			
1. Refunds—			
Land Revenue	·21	·24	·80
Excise	·03	·01	·05
3. Land Revenue—			
Charges of District Administration (*Contingencies*)	3·34	3·92	3·32
Professional Survey Parties	3·99	3·90	3·66
Revenue Surveys .. Maintenance of Land Records ..	·87	·82	·93
Revenue Settlement—Settlement Parties	2·66	2·37	2·18
19-B. Law and Justice—Jails	10·51	10·90	10·24
20. Police—			
Presidency Police	2·64	2·69	2·74
District Executive Force	38·05	37·81	38·83
Railway Police	·49	·64	·55
24. Medical—			
Medical Establishment	5·20	5·44	5·34
Hospitals and Dispensaries	3·60	3·44	3·52
26. Scientific and other minor Departments—			
Provincial Museums	·36	·38	·35
Archæological Survey	·16	·15	·11
30. Stationery and Printing—			
Printing Settlement Registers	·20	·15	·10
High Court	·22	·31	·26

BUDGET ESTIMATES FOR 1897–98.

5. The opening balance on the 1st April 1897 is estimated at 22·69 lakhs. The receipts, excluding the adjusting contribution from Imperial revenues, are estimated at 301·44, against 296·11 in the original estimates of the current year, the increase occurring chiefly under *V. Excise* (2·13) and *IX. Forest* (1·79). Excluding the provision of 2·00 for Famine relief and omitting "Salt purchase and freight" and "Orissa Salt charges" from the Provincial section of the estimate, the expenditure is placed

5 Salt...	7·09	6·62	6·36
7 Excise.	1·94	1·87	1·81
11 Forest-Conservancy & Works	4·46 8·03	4·45 8·01	3·75 7·50
~~12 Registration. ... ...~~	4·30	4·21	4·13
~~18 General Administration Board of~~ Revenue	1·78	1·76	1·73
19 A. Law and Justice-Courts of Law	47·05	46·33	45·92
20 Police: pounds	2·81	2·84	2·56
22 Education			16·49

at 327·96 lakhs, against the sanctioned grant for the current year of 340·94. The difference is accounted for by the reductions of 8·15 and 9·05 in the assignments under *43. Minor Works and Navigation* and *45. Civil Works*, respectively, which have been necessitated by the curtailment proposed by the Government of India in the adjusting contribution from Imperial revenues from 32·54 in the present quinquennium to 8·43 in the next contract period.

6. The transactions of 1897–98 are expected, under the above conditions, to result in a deficit of 20·83 lakhs, the closing balance being brought down to 1·86 lakh. The Accountant-General has drawn attention to this low figure and has requested that the sanction of the Government of India should be sought immediately, if it has not already been obtained, to the reduction below the prescribed minimum of 20 lakhs. The Government does not consider this course necessary for the reason that its estimate of the adjusting assignment from Imperial revenues, as indicated in its letter to the Government of India, No. 905, Financial, dated 29th December 1896, is 28·60 lakhs. Were this figure adopted in the present estimates, the closing balance of 1897–98 would stand at 22·03 lakhs.

7. It is observed that the total estimate for 1897–98 under *I. Land Revenue* (539·04) includes collections postponed from the current year to the extent of 18·32 and that the outstanding balance on 1st April 1897 has been computed at 36·36 lakhs against 21·45 on the same day in the previous year.

8. The grants under *15. Post Office* and *22. Education* are subject to the condition that the Government of India admits the contract assignments which have been proposed by His Excellency the Governor in Council under those heads.

9. The lump provision of ·66 for the reorganization of the Department of Land Records will be retained subject to the final orders of the Government of India on the proposed scheme.

10. The following letter will be despatched to the Government of India:—

[Here enter letter, No. , Financial, dated January 1897.]

(True Extract.)

Chief Secretary.

To the Revenue Department.
" the Local and Municipal Department.
" the Marine Department.
" the Public Works Department.
" the Honourable the Chief Justice (with C.L.).
" the Accountant-General.
" all Heads of Departments under the Chief Secretary.
Editors' Table.

Exd. A. Raitt.

FINANCIAL DEPARTMENT.

No. 47.

LETTER—from THE CHIEF SECRETARY TO THE GOVERNMENT OF FORT ST. GEORGE,

To THE SECRETARY TO THE GOVERNMENT OF INDIA, FINANCE AND COMMERCE DEPARTMENT.

SIR,

I am directed to forward the Civil budget estimates of this Presidency for 1897–98, together with a copy of the proceedings of this Government, of this day, No. , briefly reviewing the same.

2. The estimates have been worked out on the basis of the adjusting contribution of 8·43, proposed in your letter, No. 4420-A, dated 15th October 1896, and the closing balance of 1897–98 has been placed at 1·86 lakh. His Excellency the Governor in Council, whilst regretting the necessity for adopting this course, has, I am to state, found it impossible, with this adjusting contribution proposed by the Government of India for the next contract, to frame estimates which would preserve the prescribed minimum balance of 20 lakhs. The grants under 43. *Minor Works and Navigation* and 45. *Civil Works* have been restricted to the amounts (35 and 27 lakhs respectively) specified in this Government's letter, No. 905, Financial, dated 29th December 1895, as the minimum assignments considered necessary for the next contract period. The requirements of the Public Works Department in 1897–98 under the former head were estimated at 35·35 lakhs and under the latter at 28·70 lakhs; it has been necessary, however, to reduce these amounts to 30·50 and 21·91 lakhs, respectively.

3. I am directed to request that the attention of the Government of India may be drawn to the following points in connection with the settlement of the terms of the approaching Provincial Contract:—

(i) The estimate for 1897–98 under I. *Land Revenue* collections includes collections postponed from the current year to the extent of 18·32 lakhs; and the Accountant-General's explanation that the estimate is based on the *normal demand* is therefore misleading.

(ii) *IX and* 11 *Forest.*—The figures under these heads compare as follows:—

Provincial share.	Budget, 1896-97.	Departmental revised estimate.	Accountant-General's revised 1896-97.	Contract figures.		Budget, 1897–98.
				Government of India.	Government of Madras.	
Receipts	10·08	11·71	11·25	10·25	10·25	11·87
Expenditure	8·35	8·33	7·64	7·75	7·75	9·13
Surplus ..	1·73	3·38	3·61	2·50	2·50	2·74

1892–93 ..	1·27
1893–94 ..	2·95
1994–95 ..	2·54
1895–96 ..	3·32
Average ..	2·52

The Accountant-General's revised estimate of expenditure appears to have been placed too low. The average surplus during the past four years has amounted to 2·52 lakhs as shown in the margin, and, if the figure of receipts is raised for the purposes of the contract, that under charges should be altered correspondingly.

(iii) *XVI-A—Law and Justice and Courts of Law.*—The receipts from magisterial fines fluctuate considerably and if the Accountant-General's anticipations are justified by the actuals of later months, both the budget estimate (7·62) for 1897–98 and the contract figure (7·40) proposed in paragraph 36 of Appendix B to this Government's letter, No. 905, Financial, dated 29th December 1896, should be reduced to about 7 lakhs.

(iv) *3. Land Revenue.*—The budget estimate for 1897–98 includes a provision of ·66 on account of the reorganization of the Department of Land Records. This amount has been entered pending the final disposal of the question by the Government of India, but it is not included in the figure 49·14 in column 4 of the expenditure statement in Appendix C to my letter, No. 905, Financial, of the 29th December last.

(v) *5. Salt and 7. Excise.*—The figures as given in the estimates include Orissa charges under Provincial, but exclude "Salt purchase and freight".

(vi) The Accountant-General's revised estimates of expenditure under several heads are placed at much lower figures than in the departmental budgets approved by Government and cannot, therefore, be accepted as representing the normal standard of expenditure during the ensuing contract period.

e.g., *18. General Administration, 19. Law and Justice, 20. Police—Pounds, 24. Medical, 26. Scientific and other Minor Departments, 30. Stationery and Printing.*

4. In conclusion I am to draw attention to the fact that, even after assuming that the Provincial share of the collections under *1. Land Revenue* in 1897–98 will exceed the normal standard by 4·26 lakhs and after providing the minimum grants only under *43. Minor Works* and *45. Civil Works*, nearly the whole of the estimated opening balance of 1897–98 will be absorbed unless the adjusting assignment proposed by the Government of India is raised as suggested in this Government's letter of the 29th December last.

I have the honour to be,

Sir,

Your most obedient servant,

Chief Secretary.

FORT ST. GEORGE,
19th *January* 1897.

Pl. to Head Clerk
Rev dept.

Please have the Govt
in para 7 of the accompg
dept order checked &
returned - They were
taken from paras
4, 14 & 22 of Rev
Go no. 758 of 29th Dec 96

18/1/97

T. Rajamkan

Please see to this.

C.R.
19/1/97

The figures have been
checked and are correct.

TRR -
20/1.

[G / 54]
200—17-6-96

Fin. Department.

List showing the distribution of the Proceedings of Government
No. 46 dated 19-1-97

	Revenue Department	30	Desp. 22/1/97
	Public Works Department	40	
	Marine Department	5	
	Local and Municipal Department	5	
	~~Pension Department~~ Educational Dept.	1	
		30	Desp. 22/1/97
Judicial.	Honourable the Chief Justice with C.L.	6	Desp. 2/2/97
	Inspector-General of Police	22	
	Do. of Prisons	25	
	Do. of Registration	2	
	Chief Presidency Magistrate	2	
	Commissioner of Police	2	
	Judges of the Madras Court of Small Causes	1	
	Advocate-General	1	
	Government Solicitor	1	
	Administrator-General	1	
	Sheriff of Madras	1	
	Government Pleader	1	
	Crown Prosecutor	1	
	Registrar of Joint Stock Companies	1	
		6	
Public.	Surgeon-General	1	
	Meteorological Reporter	1	
	President, Board of Examiners	1	
	Private Secretary to His Excellency the Governor	1	
	Government Astronomer	1	
	Protector of Emigrants	3	
	Superintendent, Government Press	1	
	Tamil Translator to Government	1	
	Telugu do. to do.	1	
	Malayalam do. to do.	1	
	Canarese do. to do.	1	
	Hindustani do. to do.	1	
	British Consular Agent, Pondicherry	1	
	Superintendent, Archæological Survey	1	
	Government Epigraphist	1	
		4	Desp. 27/1/97
Political.	Resident in Travancore and Cochin	1	
	Paymaster, Carnatic Stipends	1	
	Political Agent, Pudukkottai (Trichinopoly)	1	
	Do. Sandur (Bellary)	2	
	Do. Banganapalli (Kurnool)	1	
	Government Agent, Tanjore	1	
	Special Agent, South Arcot	1	
		2	
Ecclesiastical.	The Right Reverend the Bishop of Madras	2	
	Venerable the Archdeacon of Madras	2	
	Senior Chaplain, Church of Scotland	2	
		4	Desp. 22/1/97
Financial.	Accountant-General	1	Desp. 27/1/97
	Commissioner of Paper Currency	1	
	Superintendent of Stationery	1	
	Postmaster General		

* Only such orders as affect this

EDUCATIONAL.

Director of Public Instruction .. .. ..
Commissioner for Government Examinations ..
Superintendent, Government Museum .. ..

THE DISTRICT MAGISTRATE OF

Anantapur .. ..
North Arcot (Chittoor) ..
South Arcot (Cuddalore) ..
Bellary .. ..
South Canara (Mangalore) ..
Chingleput (Saidapet) ..
Coimbatore .. ..
Cuddapah .. ..
Ganjam (Chatrapur) ..
Godávari (Cocanada) ..
Kistna (Masulipatam) ..
Kurnool .. ..
Madura .. ..
Malabar (Calicut) ..
Nellore .. ..
Nilgiris (Ootacamund) ..
Salem .. ..
Tanjore .. ..
Tinnevelly .. ..
Trichinopoly .. ..
Vizagapatam .. ..

THE DISTRICT AND SESSIONS JUDGE OF

North Arcot (Chittoor) ..
South Arcot (Cuddalore) ..
Bellary .. ..
South Canara (Mangalore) ..
Chingleput .. ..
Coimbatore .. ..
Cuddapah .. ..
Ganjam (Berhampore) ..
Godávari (Rajahmundry) ..
Kistna (Masulipatam) ..
Kurnool .. ..
Madura .. ..
North Malabar (Tellicherry) ..
South Malabar (Calicut) ..
Nellore .. ..
Nilgiris (Ootacamund) ..
Salem .. ..
Tanjore .. ..
Tinnevelly (Palamcottah) ..
Trichinopoly .. ..
Vizagapatam .. ..

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RECEIVED G.O. No. DATED 189

CURRENT No.

ENCLOSURES No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

NUMBER OF COPIES REQUIRED. Order complete. 350 Letter only. 20 Order complete with Letter. 50

7 Copies +3

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