...e taken out	Department	C. No.	Year.	Initials of clerk taking the paper or of attender.		...er.

Financial (1897) Department.

ORDINARY PRINTED.

G.O., No. 1075

DATED 21 - 12 - 97

INDEXED.

35/36

[Despatch Abstract.]

Budget Estimates

accepting the for 1898-99 under 3 Land Revenue and other miscellaneous heads under the Control of the Board of Revenue.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

FINANCIAL.

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

G.O., No. 1075, 21st December 1897.

DECEMBER.

Budget Estimates.

Accepting the — for 1898–99 under 3. LAND REVENUE and other miscellaneous heads under the control of the Board of Revenue.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following raper:—

G.O., No. 1039, Revenue, dated 11th December 1897.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 336, dated 12th October 1897:—

Read—Budget statements of receipts and charges for 1898–99 received from Collectors.

Resolution—No. 336, dated 12th October 1897.

The Board resolves to submit to Government the revised estimate of receipts (other than land revenue) and charges for the current year and the budget estimate for 1898–99 for all items under its control with the exception of item "32-E. Miscellaneous—Charges on account of fishery collections—Maintenance of fishery vessels" for which a revised estimate has been called for from the Collector and will be submitted separately.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department, with appendices.
„ all Collectors.
„ the Registrar, High Court.

Order—No. 1039, Revenue, dated 11th December 1897.

Land Revenue No. 25.

The estimates of receipts and charges submitted by the Board of Revenue in its proceedings read above are approved, subject to the following remarks and will be transferred to the Financial Department:—

(i) The item "Local allowance to one at Wynaad" on page 8 of the Board's Proceedings would, as it stands, mean the local allowance payable to a temporary Deputy Collector; but it is understood that there is no such officer in the taluk. The item will, therefore, be altered to "Local allowance to a Deputy Collector in the Wynaad." Under "Revised estimate for the current year" the provision on account of the local allowance is included in the figure Rs. 3,57,000 shown opposite to "Deputy Collectors" instead of being shown separately as it should have been. This defect should now be rectified.

(ii) On page 10 of the Board's Proceedings, a lump provision of Rs. 13,300 is made for "Temporary establishments for the registration of janmam titles in Malabar" and for "Temporary establishments for Assistant Collectors, &c." The provision made under each head should be separately shown.

(iii) On page 14 of the Board's Proceedings a sum of Rs. 51,600 is provided under budget estimate for 1898–99 as "One-fifth cost of Stationary Sub-Magistrates, &c., transferred from 19A. Law and Justice." This figure does not, however, correspond with the entry of Rs. 52,073 in the Law and Justice budget. A similar discrepancy appears on page 16 also with regard to the item "One-fifth cost of the Agency Sub-Magistrate's establishment." The Government has adopted the figures furnished by the High Court. The attention of the Board of Revenue will be drawn to paragraph 2 of G.O., No. 886, Financial, dated 16th December 1896.

(iv) The provision for the salary of the Board's Secretary on page 24 of its Proceedings should have been calculated on the actual salary earned on the 1st April as required by rule 58 of the Budget rules. The procedure adopted, as shown in explanatory remarks on page 25, is not correct.

(v) The provision for clock-winding under "Contingencies—General administration" (page 24 of the Board's Proceedings) should be struck out. The winding of office clocks should be entrusted to a member of the office establishment.

(vi) The Government will also strike out the provision of Rs. 5,000 on account of "Steel yards for Tahsildars' and Deputy Tahsildars' treasuries." On the subject of the revision of S. O. No. 235 (revised edition) separate orders will issue.

(vii) It is unlikely that the scheme for the improvement of the position of taluk gumastahs will be given effect to before the 1st of July next. The provision of Rs. 1,03,000 made by the Board will accordingly be reduced to Rs. 75,000.

(viii) The budget estimate under 32-E. Miscellaneous—"Chank fisheries" on page 30 of the Board's Proceedings is fixed at Rs. 7,000, or Rs. 2,000 in excess of the budget estimate of the current year. But the fishery receipts shown on page 4 of the Proceedings do not exhibit any increase. The increased provision under charges will accordingly be struck out.

(ix) The Government considers that some further reductions are called for in the Board's estimates for the ensuing year under "Supplies and services" and "Contingencies" as shown in the accompanying statement.

(x) As the Law and Justice budget provides for the deputation of an officer of the Indian Civil Service as Sub-Judge during the ensuing year, the number of Sub-Collectors will be reduced by one and the necessary modifications made in the estimates.

2. The Board of Revenue will be requested to communicate to the Accountant-General the alterations that may be found to be necessary with reference to remarks (i), (ii) and (iv) above.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

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

APPENDICES.

3. LAND REVENUE—Charges of District Administration.

Detailed head.	Board's figure.	Proposed figure.	Deduction.
General Establishments.			
	Rs.	Rs.	Rs.
Sub-Collectors	1,74,720	1,61,280	13,440
Exchange compensation allowance	87,004	86,004	1,000
Deduct Probable savings	17,240	17,800	560
Deduct one-fifth transferred to Law and Justice under salaries.	2,82,278	2,79,278	+ 3,000
Deduct—			
For rounding under "supplies and services" ..	..	213	213
Deduct one-fifth transferred to Law and Justice under contingencies.	16,920	16,220	+ 700
Add—			
One-fifth transferred from Law and Justice ..	1,090	1,030	60
Repairs to furniture	3,600	2,000	1,600
Peons' belts and badges	1,200	700	500
Record-racks, boards, &c.	1,600	1,100	500
Rattan-mats and blinds	450	170	280
Table-cloth	500	400	100
Advertisement s..	600	500	100
Clock-winding	180	..	180
Cooly shroffs	240	200	40
Office expenses and miscellaneous	4,250	4,050	200
Net saving ..	..	..	15,073
Sub-Divisional Establishments.			
Add—			
One-fifth of Stationary Sub-Magistrates transferred from Law and Juetice.	51,600	52,073	+ 473
Improvement of the position of the Taluk Gumastahs, &c.	1,03,000	75,000	28,000
Deduct one-fifth transferred to Law and Justice.	20,600	15,000	+ 5,600
Add—			
One-fifth cost of the Agency Sub-Magistrate's establishments.	200	..	200
Deduct one-fifth transferred to Law and Juatice under contingencies.	16,560	15,060	+ 1,500
Petty works of construction	7,900	5,400	2,500
Purchase of country articles each costing less than Rs. 50.	17,000	12,000	5,000
Petty repairs to buildings	28,600	25,600	3,000
Repairs to furniture	2,400	1,500	900
Peons' belts and badges	800	300	500
Clock-winding including repairs	200	100	100
Record-racks, boards, &c.	1,700	1,000	700
Hot and cold weather charges	900	800	100
Office expenses and miscellaneous	5,640	5,440	200
Net saving ..	..	..	33,627
Total, Land Revenue ..	..	..	48,700

18-I. GENERAL ADMINISTRATION—Board of Revenue.

Contingencies.			
Rattan-mats	600	200	400
Clothing to servants	500	300	200
Record-racks and boards	2,200	1,360	840
Clock winding	60	..	60
Net saving ..	..	..	1,500

Order—No. 1075, Financial, dated 21st December 1897.

The estimates are accepted as shown in the appendix to these proceedings.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

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

RECEIPTS.

DETAILED ACCOUNT No. XIIB.—INTEREST.—**Interest on Arrears of Revenue.**

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Land Revenue	9,100	9,100	10,000	8,407

DETAILED ACCOUNT No. XXID.—SCIENTIFIC, ETC., DEPARTMENTS.—**Examination Fees.**

PROVINCIAL.				
Village Officer's Special Test Examination Fees	2,000	2,000	1,400	489

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

PROVINCIAL.					
Subscription to Gazettes, etc. .	Collectorate Presses . .	6,600	6,600	6,000	6,594
Sale of Acts and Books, etc. .	Do. . .	11,400	11,400	12,500	10,125
	TOTAL .	18,000	18,000	18,500	16,719

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

PROVINCIAL.					
Private work done by Government or Jail Presses.	Collectorate Presses .	7,700	7,700	8,000	6,249
Advertisements and Miscellaneous .	Collectorate Presses .	800	800	1,000	608
	TOTAL .	8,500	8,500	9,000	6,857

DETAILED ACCOUNT No. XXVF.—MISCELLANEOUS.—**Miscellaneous.**

PROVINCIAL.				
Sale of Wild Animals destroyed	4,000	4,000	4,000	3,091

DETAILED ACCOUNT No. XXV.—MISCELLANEOUS.—**Fishery Receipts.**

PROVINCIAL.					
Chank Fishery Receipts	16,000	16,000	17,000	...
Pearl Fishery Receipts	...	...		
Hire of Vessels (S.S. "Margarita and Irene")	500	...		
Sale-proceeds of Vessels and Stores	100	...		
TOTAL .	16,600	16,000	17,000	...

EXPLANATORY REMARKS.

The totals of the Collectors' estimates have been adopted in round figures for both the years.

The actuals of the first four months of the current year have amounted to Rs. 537 against Rs. 20 in the corresponding period of last year. Collectors estimate the receipts under this head at Rs. 2,060 for the current year and at Rs. 2,360 for 1898-99. As the examination is becoming popular everywhere and will be made compulsory from 1st January 1898, the Board would fix both the revised and the budget estimates at Rs. 2,000 in round figures.

The estimates have been framed with reference to the actuals of 1896-97 and the Collector's figures.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

DIVIDED HEAD.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	85,000	95,000	71,000	1,22,592
IMPERIAL SHARE—THREE-FOURTHS . .	63,750	71,250	53,250	91,944
PROVINCIAL SHARE—ONE-FOURTH . .	21,250	23,750	17,750	30,648

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Charges of District Administration . . .	3A	40,00,000	41,85,100	39,50,200	39,97,318
Charges on account of Fishery Collections .	3B *	...	...	...	4,133
TOTAL .		40,00,000	41,85,100	39,50,200	40,01,451

* Transferred to "32. Miscellaneous."

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

SUMMARY.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	21,95,237	23,71,220	22,43,669	27,03,741
SUB-DIVISIONAL ESTABLISHMENTS	16,94,370	17,05,560	15,96,442	11,81,655
AMINDIVI COIR ESTABLISHMENT	35,700	35,000	35,000	39,854
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	64,433	64,800	64,829	63,877
HOSPITAL CHARGES	10,260	8,520	10,260	7,991
TOTAL .	40,00,000	41,85,100	39,50,200	39,97,318

† Under the control of the Commissioners of Land Revenue.

EXPLANATORY REMARKS.

The actuals of 1896-97 were in excess of the sanctioned estimate by Rs. 40,592. The increase occurred chiefly in Nellore (Rs. 16,216), Tinnevelly (Rs. 13,353) and Kistna (Rs. 10,504). In Nellore it was mainly due to the refund of Rs. 13,753 made in July 1896 to the Raja of Venkatagiri on account of the proportionate peishcush levied on lands taken up for roads. In the other two districts the increase was due to refund of excess collections. Collectors estimate the refunds at Rs. 87,020 for the current year and at Rs. 75,100 for 1898-99 against Rs. 71,000, the sanctioned estimate. The increase in the revised estimate occurs chiefly in Kistna (Rs. 15,000), and is due to the refund of penal water-tax in some of the taluks. Having regard to the actuals of the past four years the Board would fix the revised and budget estimates at Rs. 95,000 and Rs. 85,000, respectively, in round figures.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	DETAILS.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.	EXPLANATORY REMARKS.
			GENERAL ESTABLISHMENTS.									
Salaries—	3	3	Collectors and Magistrates—Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4]	86,400				86,400				
	16	16	1st Grade (2,333⅓)[4]	4,30,080		5,49,000		4,30,080				
	1	1	2nd „ (1,800)[4]	20,736				20,736		5,73,064		
	1	1	Collector of Nilgiris (2,000)[4] (*a*)	23,040				23,040				
	13	12	Sub-Collectors (1,166⅔)[4]	1,61,280		1,73,000		1,74,720				
	2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4]	26,880				26,880		1,60,743		
	*16	†15	Head Assistant Collectors (768⅓)[4]	1,32,768				1,41,620				
	2	2	Special „ „ (768⅓)[4]	17,702		1,52,000		17,702		1,54,550		
	* 1	2	Senior „ „ (768⅓)[4]	17,702				8,851				
			Assistant Collectors (560),[4] (385)[4], (358)	68,000		79,000		65,000		76,453		
	1	1	Deputy Collectors (*b*)—1st Class (700)	8,400				8,400				
	4	5	2nd „ (600)	36,000				28,800				
	14	13	3rd „ (500)	78,000				84,000				
	22	21	4th „ (400)	1,00,800		3,57,000		1,05,600		3,50,334		
	17	17	5th „ (300)	61,200				61,200				
	18	18	6th „ (250)	54,000				54,000				
			Temporary Deputy Collectors	9,400		19,000		5,300		14,968		
	64	*	Local Allowance to a Deputy Collector at Wynaad	1,800		...		1,800		1,823		
			Exchange Compensation Allowance.	86,004		84,100		95,044		1,13,887		
			Deduct—Probable Savings	14,20,192 *17,800*				14,39,173 *15,397*				
			Deduct—One-fifth (after deducting Rs. 6,000 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	14,02,392 *2,79,278*		14,13,100 *2,81,420*		14,23,776 *2,83,555*		14,45,822 *2,87,684*		
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page 58) (*c*)	11,23,114 9,856		11,31,680 9,820		11,40,221 9,939		11,58,138 10,107		
			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.)	3,900	11,36,870	4,100	11,45,600	3,920	11,54,080	4,443	11,72,688	
			(i) COLLECTOR'S OFFICE.									
Establishment—			VERNACULAR CORRESPONDENCE.									
	22	22	Sheristadars 10 (225), 12 (200)									
	313	313	Clerks 20 (70), 20 (60), 3 (50), 20 (35), 40 (30), 57 (25), 22 (20), 129 (15), (45), (40).	1,58,220				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.									
	348	348	Accountants 20 (85), (80), (50), 40 (45), (40), 40 (35), 21 (30), 22 (25), 74 (20), 128 (15)	1,15,800				1,15,800				
			TREASURY AND STAMP.									
	21	21	Cash-keepers 15 (125), (100), 5 (70).									
	57	57	Shroffs 15 (50), 15 (25), 3 (20), 24 (15).	60,180				60,180				
	56	56	Accountants 20 (25), 21 (20), 15 (15).									
			Carried over	4,64,100	11,36,870	11,45,600	4,63,500	11,54,080		11,72,688		

(*a*) Also Persian and Hindustani Translator to Government (p.).
(*b*) The Deputy Collector, Madras, draws a Local Allowance of Rs. 100 per mensem for the Income-tax work (p.), and the Deputy Collector in charge of Treasury, Calicut, draws Rs. 100 per mensem as Deputy Commissioner of Paper Currency (p.).
(*c*) Draws also Rs. 200 as Protector of Emigrants (p.) and Rs. 400 as Chairman, Harbour Trust Board, Madras, from Harbour Trust Funds.
* Excludes three appointments transferred to the Provincial Civil Service.
† *Vide* G.O., No. 50, Public, dated 19th January 1897.

EXPENDITURE.

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

Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	4,64,100	11,36,870		11,45,600	4,63,500	11,54,080		11,72,688
		OFFICE SERVANTS.								
Establishment—contd.										
71	71	Gollahs 15 (10), 26 (8), 30 (7)								
325	325	Attenders (14), 2 (12), 42 (10), 120 (8), 160 (7).								
62	62	Muchis 21 (15), 20 (12), 21 (10)								
21	21	Duffadars (14).								
375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7).	90,642				90,642			
41	41	Masalchis (7), 40 (6)								
41	41	Sweepers (6)								
1	1	Gardener (9)								
3	3	Scavengers (7), (5), (3½)								
		(ii) SUB-COLLECTOR'S OFFICE.	5,54,742				5,54,142		5,45,441	
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15).								
15	15	Attenders (8)								
15	15	Muchis (10)								
15	15	Duffadars (10)	60,168				60,168		61,189	
87	87	Peons (7)								
15	15	Masalchis (6)								
15	15	Sweepers (6)								
		(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.								
106	106	Clerks 22 (70), 20 (45), 20 (35), (30), (25), 22 (20), 20 (15).								
20	20	Attenders (8)								
21	21	Muchis (12), 20 (10)								
106	106	Peons (10), 22 (8), 83 (7)	62,604				62,604		60,270	
22	22	Masalchis (6)								
1	1	Sweeper (6)								
1	1	Scavenger (5)								
		(iv) DEPUTY COLLECTOR'S OFFICE.								
189	186	Clerks (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15).								
45	45	Attenders (10), 44 (8)								
143	143	Peons 2 (8), 139 (7), 2 (6)	73,344				74,784		80,576	
43	43	Masalchis 42 (6), (5)								
3	3	Lascars (7)								
1	1	Sweeper (6)								
		Total ...	7,50,858				7,51,698		7,47,476	
		Increase of pay to 1 Sub-Divisional Sheristadar	780				1,080		...	
		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		1,827	
		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	13,300				22,560		46,179	
		Temporary Establishment for Assistant Collectors, &c.					31,440			
			7,66,834				8,08,674			
		Deduct—Probable Savings	*3,534*				*6,674*			
			7,63,300		*7,75,800		8,02,000		7,95,482	
		Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*1,50,490*		*1,53,100*		*1,57,492*		*1,55,994*	
			6,12,810		6,23,700		6,44,508		6,39,488	
		Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	1,160		1,120		1,000		944	
				6,13,970		6,24,820		6,45,508		6,40,432
		Carried over		17,50,840		17,70,420		17,99,588		18,13,120

EXPLANATORY REMARKS.

Establishment—Permanent.—There is a net decrease of Rs. 70 per mensem in cost as compared with last year—*vide* Appendix A in G.O., No. 1039, Revenue, dated 11th December 1897.

Temporary.—For details of the Establishments under general and sub-divisional—*vide* Appendix F in G.O., No. 1039, Revenue, dated 11th December 1897.

* Includes provision of Rs. 4,000 on account of famine batta.

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,50,840		17,70,420		17,99,588		18,13,120
Allowances—	Tentage of Officers	33,400		33,400		33,400		32,982	
	Travelling Allowance of Officers	1,12,000		1,19,0 0		1,11.000		1,15,359	
	Travelling Allowance of Establishment	69,000		74,000		69,000		1,71,172	
	Conveyance Allowance—Tahsildar, Madras	...		...		...		480	
		2,14,400		2,26,400		2,13,400		3,19,993	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*42,880*		*45,280*		*42,680*		*63,902*	
		1,71,520		1,81,120		1,70,720		2,56,091	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,740		1,680		1,760		1,704	
	Add—For rounding	...		...		200		...	
			1,73,260		1,82,800		1,72,680		2,57,795
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		2,900	
	Petty works of Construction	100		2,800		2,800		46,205	
	Cost of Land	100		500		50		1,672	
	Remittance of Treasure within the District	9,000		14,000		8,000		24,765	
	Law Charges in the Revenue Department	5,000		7,000		4,800		9,276	
	Charges for the service of Revenue Processes	100		200		500		19.996	
	Fees for Searches in Registration Offices	4 800		1,00,000		1,200		20,039	
	Remuneration to Copyists and Examiners	30,000		30,000		32,000		1,14,654	
	Management of Konde Estate, South Canara	6,230		6.250		6,250			
	Land Acquisition Charges	2,000		2,000		1,400			
	Registration Charges	400		400		400			
	Purchase of Demarcation Stones	...		...		...			
	Commission for collection of Water-tax	...		...		...		21,995	
	Translation of Mahratta Paimash Accounts	70		50		50			
	Cost of Treasure Bags	5,000		4.600		4,800			
	Examination of Female Gosha Pensioners	...		...		50			
	Stone quarry charges	...		...		...		37	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	65,800		1,70,800		65,300		2,61,539	
		600		*600*		*600*		*580*	
		65,200		1,70,200		64,700		2,60,959	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	2,340		4,400		2,340		4,153	
	Add or *Deduct*—For rounding	*— 213*		...		20		...	
			67,327		1,74,600		67,060		2,65,112
Contingencies—	Purchase of European articles each costing less than Rs. 5	600		1,000		800		...	
	Purchase of European articles each costing not less than Rs. 5	9 0						434	
	Purchase of Country articles each costing less than Rs. 50	9,500		10,000		10,000		...	
	Purchase of Country articles each costing not less than Rs. 50	2.500		5,000		4,300		3,994	
	Purchase of Books	300		300		350		...	
	Purchase of Periodicals	400		380		380		912	
	Subscription to Newspapers	90		80		120		1,964	
	Cost of Europe stores (including freight)	200		370		500			
	Repairs to Furniture	2,000		3,000		2,000			
	Repairs to Boats	600		900		900			
	Liveries and Clothing of Servants	300		500		...			
	Peons' Belts and Badges	700		1,300		1,000			
	Carriage of Stationery and Records	22,000		28,000		22,000			
	Cloth for Records	2,000		2,000		1,930			
	Record-racks, Boards, &c.	1,100		2,000		2,100			
	Rattan-mats and Blinds	170		300		130		1,24,896	
	Table Cloth	400		400		400			
	Office Scales and Weights	700		600		480			
	Advertisements	500		660		490			
	Tolls	150		150		80			
	Prickly-pear Destruction Charges	100		300		100			
	Clock-winding	...		100		20			
	Hot and Cold Weather Charges	3,700		3,700		3,700		4,543	
	Sweepers' Allowances	50		80		80		...	
	Scavengering Expenses	700		700		550		...	
	Rents, Rates and Taxes	14,600		14,300		14,000		21,342	
	Binding Charges	4,400		4,400		4,500		3,229	
	Packing Charges	400		400		270		...	
	Lighting Charges	6,500		6,500		6,500		...	
	Carried over	75,560	19,91,427	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,027

Items.	Accounts. Average.	1894-95.	1895-96.	1896-97.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Tentage of Officers	33,334	33.765	33.257	32,982	*Travelling allowance of officers.*—The actuals of the first four months of the current year *plus* those of the last eight months of the previous year have amounted to Rs. 1,19,772, and this sum has been adopted in round figures for the revised estimate of the current year, against Rs. 1,23,620, the total of Collectors' figures. The increase as compared with the sanctioned estimate is due to frequent touring of officers in the Deccan districts on account of famine. For 1898-99, the average of the actuals of the past three years has been adopted.
Travelling Allowance of Officers ...	1,12,099	1,07,573	1,13,364	1,15,359	
Travelling Allowance of Establishment	1,54,828	1,47,103	1,46,209	1,71,172	
Conveyance Allowance, Tahsildar Madras	666	918	600	480	
Elephant charges	3,141	2,140	4.384	2.900	*Travelling allowance of establishment.*—The actuals of the first four months of the current year have amounted to Rs. 26,736. At this rate the probable expenditure for the whole year will be Rs. 26,736 × 3 or Rs. 80,208. But having regard to the fact that famine operations are likely to cease soon, the Board would fix the revised estimate in round figures at Rs. 74,000, which represents the total of Collectors' estimates. For 1898-99, the sanctioned estimate will be retained.
Petty Construction and Repairs ...	54.767	59.203	58,894	46.205	
Cost of Land	3,055	7,416	76	1,672	
Remittance of Treasure within the district	22,741	20,301	23,158	24,765	
Law Charges in the Revenue Department	7,071	4,726	7,211	9,276	
Charges for the Service of Revenue Processes	20,781	21,211	21,135	19,996	
Fees for Searches in Registration offices	9,438	5,403	2,872	20,039	
Remuneration to Copyists and Examiners	1,12,472	1,06,743	1,16,020	1,14,654	
Stone Quarry Charges	105	35	244	37	
Miscellaneous	17,910	14,515	17,219	21,995	
Total ...	2,51,481	2,41.693	2.51,213	2,61.539	
Contingencies.					
Purchase of Country articles each costing not less than Rs. 50	3,188	3,292	2,279	3 994	
Purchase of European articles each costing not less than Rs. 5 ...	679	659	945	434	
Periodicals and Newspapers ...	969	1,32)	676	912	
Rents, Rates and Taxes	20,604	19.770	20.700	21,342	
Hot and Cold Weather Charges ...	4,377	4.039	4,519	4.543	
Cost of European Stores	1,494	1,609	910	1 964	
Telephone Charges	52	43	42	70	
Charges for Binding Books	3.208	3.124	3.270	3.229	
Other items	1.24,835	1,28,0 8	1,21.601	1,24.896	
Total ...	1,59,406	1,61,894	1,54,9	1,61,384	

Contingencies.—The total estimates under the several sub-heads of this item under "General" and "Sub divisional" establishments have been fixed with reference to the Collectors' requirements.

SUPPLIES AND SERVICES.

Remittance of Treasure within the district.—The actuals of the first four months of the current year have amounted to Rs. 5,499. At this rate, the probable expenditure for the whole year will be Rs. 16,497, against Rs. 17,260, and Rs. 12,400 being respectively the revised estimate for the current year and the budget estimate for 1898-99 framed by Collectors. The increased provision is made by Collectors on account of famine. As the necessity for frequent remittance is likely to cease soon, the estimates have been fixed at Rs. 14,000 and 9,000, respectively.

Fees for searches in Registration offices under General and Sub-divisional establishments.—The total loans granted up to July last under the Land Improvement and Agriculturists' Loans Acts to the ryots in Ganjám and Vizagapatam and in the Deccan districts on account of famine, and in Madura for the reclamation of lands under the Periyár works amounted to 8·90 lakhs of rupees, and the amount of fees paid for searches in Registration offices for the same period was Rs. 58,900. The total allotment of loans being 18·37 lakhs for the current year, the Board will provide Rs. 1,00,000 under "General establishments" and Rs 21,600 under "Sub-divisional establishments" against Rs. 1,11,494 and Rs. 23,653, the estimates of Collectors. For the budget estimate of next year, Collectors provide Rs. 12,790 under "General establishments" and Rs. 1,760 under Sub-divisional establishments." The former figure includes Rs. 9,0 0 provided by the Collector of Anantapur. As such a large amount is not likely to be required during 1898-99, the Board would fix the estimates at Rs. 4,800 and 1,800, respectively.

The estimates for the remaining items do not call for special remarks. They are based on the actuals of the first four months of the current year and on the anticipated requirements of Collectors.

EXPENDITURE.

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

		Numbers. 1897-98.	Numbers. 1898-99.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Contingencies—contd.				Brought forward	75,560	19,91,427	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,027
				Petty Carriage and Cooly Charges	90		90		...		...	
				Cooly Shroffs	3,000		3,000		3,000		...	
				Charge for Cutting Uncurrent Copper Coins.	200		200		150		...	
				Telephone Charges	200		200		250		...	
				Landing and Shipping Charges	...		...		...		70	
				Office Expenses and Miscellaneous	400		400		...		...	
					4,050		4,250		4,500		...	
				Deduct—For rounding off								
					83,500		95,500		85,580		1,61,384	
				Deduct—One-fifth (except on Rs. 2,400 for Madras District transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*16,220*		*18,460*		*16,476*		*32,030*	
					67,280		77,040		88,104		1,29,354	
				Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,030		1,360		1,037		1,281	
					68,310		78,400		70,141		1,30,635	
				Telegram Charges	12,500		30,000		12,200		23,108	
				Postage Charges	1,04,000		1,16,000		1,03,000		2,13,971	
				Petty Repairs to Buildings	19,000		19,000		19,000		...	
						2,03,810		2,43,400		2,04,341		3,67,714
				TOTAL GENERAL ESTABLISHMENTS.		21,95,237		23,71,220		22,43,669		27,03,741
				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				72,000			
				Local Allowance for Kollegal	600				600		5,75,695	
		4	2	Deputy Tahsildars (150)	3,600				7,200			
		1	1	Do. (125)	1,500				1,500			
		48	50	Do. (120)	72,000				69,120			
				Local Allowance for Kodaikanal and Shervaroy Hills	720				...			
		106	106	Deputy Tahsildars (100)	1,27,200				1,27,200			
				Local Allowance for Wynaad for 2 Deputy Tahsildars	1,200				1,200		2,289	
					5,64,420		5,80,000		5,64,420		5,77,984	
				Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	*1,12,404*		*1,15,520*		*1,12,404*		*1,15,117*	
					4,52,016		4,64,480		4,52,016		4,62,867	
				Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	4,620		4,940		4,620		4,941	
				Add—One-fifth cost of Stationary Sub-Magistrates, &c., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.	52,073		52,230		51,866		51,583	
				Add or deduct—For rounding	...		*—630*		554		...	
						5,08,709		5,21,020		5,09,056		5,19,391
Establishment—		159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	99,960				99,960			
				Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25)	660				660			
		1959	1960	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 338 (20), 5 (18), 3 (17½), (17), 1,502(15),(12½), (12), 81 (10).	3,72,288				3,72,108			
				Local Allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)	2,340				2,340			
				Carried over	4,75,248	5,08,709		5,21,020	4,75,068	5,09,056		5,19,391

EXPLANATORY REMARKS.

Average.	Actuals. 1894-95.	Actuals. 1895-96.	Actuals. 1896-97.
Rs. 17,798	Rs. 15,402	Rs. 14,883	Rs. 23,108
2,03,227	1,96,637	1,99,073	2,13,971

Telegram and Postage Charges—General and Sub-divisional Establishments.—The actuals of the first four months of the current year under these heads have amounted to Rupees 89,659. At this rate, the probable expenditure for the whole year will be Rs. 2,68,977 against Rs. 2,13,000, the sanctioned estimate. The excess is due to increased correspondence on account of famine. But as the state of things is not likely to continue long, the Board would adopt Rs. 2,53,000 for the revised estimate. For 1898-99, Rs. 2,15,500 will be adopted. This figure corresponds very nearly with the average (Rs. 2,12,997) of the actuals of the two years preceding the last year.

Salaries.—For the revised estimate, the Board would adopt Rs. 5,80,000 as it represents the average of the actuals of the past three years.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			Brought forward .	4,75,248	5,08,709		5,21,020	4,75,068	5,09,056		5,19,391
			Servants—								
Establishment—contd.	4651	4651	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				3,38,004			
			Local Allowance (4), 3 (3¼), 28 (3), 4 (2½), 6 (2) . . .	1,446				1,416			
				8,14,698				8,14,488			
	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	9	Establishment to supervise the recently resumed muttahs in the Golgonda Hills—								
			Munsifs 2 (7), (5), (2) . .	252				228			
			Karnam (6)	72				72			
			Peons 2 (5)	120				120			
			Pettander (1½)	18				...			
			Bariki (1)	12				...			
				474				420			
				8,33,412		*8,31,000		8,33,148		8,22,657	
			Temporary Establishment including that for the registration of Janmam titles . . .	46,700		73,200		...		...	
				8,80,112		9,04,200		8,33,148		8,22,657	
			Deduct—One-fifth (except on Rs. 10,608 for Madras district) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . . .	*1,73,901*		*1,78,720*		*1,64,508*		*1,62,408*	
				7,06,211		7,25,480		6,68,640		6,60,249	
			Add—One-fifth of Establishment of Hill Tract Magistrates (p.) . . .	2,100		2,260		2,100		2,215	
					7,08,311		7,27,740		6,70,740		6,62,464
			Improvement of the position of Taluk Gumastahs, &c. . .	75,000		...		...		...	
			Duduct—One-fifth transferred to "19 A.—Law and Justice, &c." (p.) .	*15,000*		...		...		...	
					60,000		...		...		...
					7,68,311		7,27,740		6,70,740		6,62,464
Allowances—			Travelling Allowance of Tahsildars . .	42,000		42,000		38,000			
			Travelling Allowance of Establishment .	76,000		76,000		79,000			
			Conveyance Allowance—								
			Tahsildar, Madras (40) . . .	480		480		480			
			Revenue Inspectors 3 (20) . . .	...		...		720			
				1,18,480		1,18,480		1,18,200			
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	*23,600*		*23,600*		*23,400*			
					94,880		94,880		94,800		
			Carried over .		13,71,900		13,43,640		12,74,596		11,81,855

EXPLANATORY REMARKS.

Establishment.—The revised estimate has been fixed with reference to the average of the actuals of the past three years, *viz.*, Rs. 8,21,234.

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

	Salaries. Scale.	Actuals.	Excess.	*Establishment.* Scale.	Actuals.	Saving.
	In thousands of rupees.			In thousands of rupees.		
1894-95	566	579	13	832	822	10
1895-96	564	583	19	832	819	13
1896-97	564	578	14	832	822	10
		Average +	15		Average —	11

Net excess expenditure, Rs. 4,000.
No deduction will therefore be made as probable savings.

* Includes provision of Rs. 10,000 for famine batta.

EXPENDITURE.

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

	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		Explanatory Remarks.
	Brought forward	Rs.	Rs. 13,71,900	Rs.	Rs. 13,43,640	Rs.	Rs. 12,74,596	Rs.	Rs. 11,81,855	
Supplies and Services—	Petty works of Construction	5,400		5,400		5,400				
	Remittance of Treasure within the District	15,000		22,000		15,000				
	Law Charges in the Revenue Department	500		500		500				
	Charges for the service of Revenue Processes	20,900		20,800		21,500				
	Fees for Searches in Registration Offices	1,800		21,600		1,800				
	Remuneration to Copyists and Examiners	86,000		86,000		83,000				
	Land Acquisition Charges	1,300		800		800				
	Registration Charges	1,000		1,000		1,000				
	Purchase of Demarcation Stones	2,800		2,800		2,800				
	Commission for collection of Water-tax	300		300		300				
	Translation of Mahratta Paimash Accounts	30		20		10				
	Stone quarry Charges	50		50		50				
	Cost of Treasure Bags	2,500		2,400		2,200				
	Examination of Female Gosha Pensioners	50		50		50				
Contingencies—			1,37,630		1,63,720		1,34,410			
	Purchase of European articles each costing less than Rs. 5	100		1,100		900				
	Purchase of European articles each costing not less than Rs. 5	1,000								
	Purchase of Country articles each costing less than Rs. 50	12,000		10,000		10,000				
	Purchase of Country articles each costing not less than Rs. 50	1,000		1,000		1,100				
	Purchase of Books	90		120		150				
	Purchase of Periodicals	30				20				
	Repairs to Furniture	1,500		2,400		2,000				
	Liveries and Clothing of Servants	230		300		70				
	Peons' Belts and Badges	300		1,100		1,300				
	Carriage of Stationery and Records	21,000		25,000		20,000				
	Cloth for Records	2,600		2,500		2,570				
	Record-racks, Boards, &c.	1,000		1,100		1,200				
	Rattan mats and Blinds	200		200		70				
	Table Cloth	450		450		400				
	Office Scales and Weights	900		800		320				
	Advertisements	10		10		10				
	Tolls	80		80		70				
	Clock winding including repairs	100		100		...				
	Hot and Cold Weather Charges	800		800		800				
	Scavengering Expenses	40		300		250				
	Rents, Rates and Taxes	7,000		7,000		7,000				
	Binding Charges	2,300		2,300		2,300				
	Packing Charges	170		170		90				
	Lighting Charges	14,000		13,700		13,500				
	Petty Carriage and Cooly Charges	2,600		3,300		3,300				
	Office Expenses and Miscellaneous	5,440		5,170		5,500				
		75,300		79,000		72,920				
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	15,060		15,800		*14,584*				
	Telegram Charges	60,240		63,200		58,336				
	Postage Charges	3,000		7,000		2,800				
	Petty Repairs to Buildings	96,000		1,00,000		95,000				
		25,600		28,000		31,300				
			1,84,840		1,98,200		1,87,436			
	TOTAL SUB-DIVSL. ESTABTS.		16,94,370		17,05,560		15,96,442		11,81,855	
	Numbers. 1897-98. 1898-99. 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				1,200				
	1 1 Clerk (15) (Temporary)	180				180				
			2,760		2,760		2,760		2,760	
Allowances—	Travelling Allowance	350				350		341		
Supplies and Services—	Coir Charges	32,590				31,890		36,753		
			32,940		32,240		32,240		37,094	
	TOTAL AMINDIVI COIR ESTABT.		35,700		35,000		35,000		39,854	

Vide remarks against General establishments.

The increase under actuals was due to an adjustment of Rs. 6,000 made under orders of the Accountant-General on account of supply of rice, &c., made from Bombay to the Islanders.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			PROVINCIAL.								
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.*								
Establishment—	60	62	District Audit Clerks (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 9 (25), 8 (20), 20 (15) . . .	25,320				24,780			
	6	6	Attenders (8), 5 (7) . . .	516				516			
	2	2	Peon (7) (6) . . .	156				156			
			Personal Allowance (10), 2 (5) .	240				240			
				26,232				25,692			
			Deduct—Probable Savings .	*137*				*649*			
				26,095				25,043			
Allowance—			Travelling Allowances . .	...				1,600			
Contingencies—			Printing Charges . . .	800				800			
			Binding Charges . . .	230				200			
			Purchase and Repair of Furniture .	530				400			
			Carriage of Stationery Records .	160				150			
			Hot Weather Charges . .	80				60			
			Service Postage	420				300			
			Telegram Charges . . .	10				...			
			Dufter Cloth and Lighting Charges.	160				57			
			Office expenses and Miscellaneous .	30				...			
				2,420				1,967			
				28,515				28,610			
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.) .	*215*				*310*			
					28,300		28,300		28,300		29,535
Establishment—	40	40	Special Fund Audit Clerks—Clerks (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900				9,900			
	146	146	Special Fund Audit Clerks in Taluk Offices—Clerks (15)	26,280				26,280			
	21	21	Local Allowance to one at Wynaad .	90				90			
			Special Fund Audit Clerks in Deputy Tahsildars' Offices—Clerks (15) . . .	3,780				3,780			
				40,050				40,050			
Allowances—			Travelling Allowance . . .	400				300			
Supplies and Services.			Rewards for impounding cattle .	300				300			
Contingencies—			Purchase and Repair of Furniture. Purchase of Country and European Articles	2,000				2,040			
			Hot and Cold Weather Charges .	100				100			
			Binding Charges . . .	260				360			
			Carriage of Stationery and Records.	450				450			
			Dufter Cloth and Lighting Charges	170				20			
			Purchase of Books . . .	60				50			
			Telegram Charges . . .	30				50			
			Rents, Rates and Taxes . .	650				680			
			Peons' Belts and Badges . .	...				100			
			Tom Tom Charges . . .	10				...			
			Hospital Charges . . .	320				...			
			Office Expenses such as gum-pots, etc.	155				50			
				4,205				3,900			
				44,955				44,550			
			Deduct—Amount chargeable to "20. Police Cattle Pounds" (p.).	*8,822*				*8,021*			
			Land Revenue Share . . .	36,133				36,529			
					36,133		36,500		36,529		34,342
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		64,433		64,800		64,829		63,877

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

EXPLANATORY REMARKS.

The decrease in the revised and budget estimates as compared with the actuals of 1896-97 is due to the instructions recently issued by the Board at the instance of the Accountant-General to the effect that the Travelling Allowance of Local Audit clerks should be disbursed direct from Local Funds.—*Vide* Board's Proceedings, No. 275, dated 10th August 1897.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	*PROVINCIAL.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
			HOSPITAL CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments—	3	3	Apothecaries 2 (100), (75) . .	3,300				3,300			
			Charge Allowance 3 (50) . .	1,800				1,800			
	7	7	Hospital Assistants 3 (55), (35), 3 (25)	3,300				4,920		6,034	
			Charge Allowance 7 (10) . .	840				...		...	
			Local Allowance 2 (15), 4 (10) .	840		9,800		...		...	
			House-rent 3 (5)	180				300		60	
Allowances—			Language Allowance 3 (2) . .	72				24		...	
Contingencies—			Travelling Allce. of Hospl. Asstts.	1,020				1,020		952	
			Medical Contingencies . .	348				336		2,347	
				11,700		9,800		11,700		9,393	
			Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,340*		*1,960*		*2,340*		*1,878*	
			Add—One-fifth salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . . .	9,360		7,840		9,360		7,515	
				900		680		900		476	
			TOTAL HOSPITAL CHARGES .		10,260		8,520		10,260		7,991

DETAILED ACCOUNT No. 3B.—LAND REVENUE.—Charges on account of Fishery Collections.

			* CHANK FISHERIES	...	...	...	4,133

* Transferred to "32. Miscellaneous."

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

			PROVINCIAL.								
			DISTRICT CHARGES. (*a*)								
Establishment—	633	638	Revenue Inspectors (60), 4 (50), 1 (45), 261 (40), 365 (35), 3 (30), 3 (25)	2,84,220				2,81,760		2,78,877	
			Local Allowance (30), 2 (25), 2 (20), (10)	1,560				1,560		1,514	
				2,85,780							
			Deduct—Probable Savings .	*4,780*							
Allowances—			Travelling Allowances . .	17,000	2,81,000		2,81,000		2,83,320		2,80,391
			Conveyance Allowance . .	720				16,000		16,005	
Supplies and Services.			Replacing of Boundary Stones .	...	17,720	10	17,720	...	16,000	...	16,005
					...		10	...	...	572	572
			Deduct—Probable Savings .		2,98,720		2,98,730		2,99,320		2,96,968
					20		*30*		*20*		...
			TOTAL DISTRICT CHARGES .		2,98,700		2,98,700		2,99,300		2,96,968

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

DETAILED ACCOUNT No. 14A.—INTEREST ON OTHER OBLIGATIONS.—Interest on Miscellaneous Accounts.

IMPERIAL.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
On Land Revenue collections refunded	50	50	50	28

EXPLANATORY REMARKS.

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

Provision has been made under 32. Miscellaneous.

The revised and budget estimates have been fixed with reference to the actuals of the first four months of the current year and the last eight months of last year.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	PROVINCIAL.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Salaries—	4	4	Commissioners of Land Revenue (3,750)[1], (3,500)[4], (3,000)[4] and (3,000)[4]	1,52,640		1,69,600		1,52,640			
			Deduct—Portion debitable to—								
			"3. Land Revenue—Survey and Settlement" (Page)	*38,160*		*42,400*		*38,160*			
			"5. Salt" (Page)	*38,160*		*42,400*		*38,160*			
				76,320		84,800		76,320		76,366	
	1	1	Secretary (1,500—60—1,800)[1]	18,240		20,150		17,280		16,235	
			Officers on Special Duty	...		...		...		560	
	1	1	Assistant Secretary (400)	4,800		4,800		3,600		3,568	
			Local Allowance to Assistant Secretary	2,400		2,400		2,400		2,200	
	3	3	Exchange Compensation Allowance	7,160		7,700		7,810		9,013	
					1,08,920		1,19,850		1,07,410		1,07,882
			Under Commissioners of Land Revenue—								
Establishment—	1	1	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			
			Servants—			45,800		...	...	45,791	
	3	3	Muchis (15), (12), (10)								
	10	10	Attenders 2 (14), 2 (12), 2 (10), 4 (8)								
	1	1	Jamadar (15)	4,512				4,512			
	1	1	Duffadar (12)								
	25	25	Peons 12 (8), 13 (7)								
	1	1	Masalchi (6)								
	2	2	Sweepers (5)								
	1	1	Toti (5)								
			Temporary Establishment—								
	1	1	Clerk (250)	3,000				3,600			
	4	4	Clerks (70), (60), 2 (55)	2,880		11,500		2,880	...	11,527	
	12	12	Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15), 2 (10)	3,720				3,720			
	15	15	Attenders (8)	1,440				1,440			
					56,352		57,300		56,952		57,318
Allowances—			Travelling Allowance and Tentage of Officers.	2,000	2,000	4,000	4,000	2,600	2,600	1,697	1,697
Contingencies—			Purchase of European Articles each costing less than Rs. 5					...			
			Purchase of European Articles each costing not less than Rs. 5	500		300		...		...	
			Purchase of Country Articles each costing less than Rs. 50					300			
			Purchase of Country Articles each costing not less than Rs. 50					...			
			Rattan mats	200		...		...		...	
			Repairs to Furniture	100		100		100		...	
			Purchase of Books	140		140		150		...	
			Purchase of Periodicals								
			Subscription to Newspapers	40		40		36		...	
			Cost of European stores	140		...		...		78	
			Landing and Shipping Charges	30		30		30		...	
			Clothing to Servants	300		...		...		...	
			Carriage of Stationery and Records	400		1,100		400		...	
			Carriage of Tents	500				500		...	
			Record-racks, Boards, &c.	1,360		200		300		...	
			Advertisements	10		10		10		...	
			Repairs to Tents and purchase of Tent Covers	100		100		100		...	
			Clock-winding	...		60		60		...	
			Window Delivery Ticket	12		12		12		...	
			Hot and Cold Weather Charges	600		600		600		...	
			Carried over	4,432	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897

EXPLANATORY REMARKS.

Salaries.—The increase in the revised estimate is due to the provision made for half the salary of the Famine Commissioner for six months.

Secretary.—The increase in the revised estimate is due to the provision made (1) for the salary of the acting incumbent for one month and twenty-four days when the permanent officer was on privilege leave; and (2) for the disbursement of salary to the permanent Secretary at the rate of Rs. 1,560 instead of Rs. 1,500 from 12th October 1897. In the budget estimate for next year provision has been made at Rs. 1,560 up to 11th October 1898 and at Rs. 1,620 for the remaining portion of the year.

Assistant Secretary.—Provision is made for a Deputy Collector on Rs. 400.

ESTABLISHMENT—*Permanent.*—Provision is made in the revised estimate for charges already incurred as well as those to be incurred on account of substitutes in privilege leave vacancies.

Temporary.—It is expected that the temporary establishment sanctioned in G.Os., Mis. No. 427, dated 5th July 1895, and No. 1081, dated 23rd February 1897, for arranging and indexing the old records will have to be retained for another year; hence the provision under the budget estimate for 1898–99. The special allowance of Rs. 50 payable to Mr. Doutre for supervising the arrangement of records in the Deputy Collector's office, Madras, will cease on the 1st March 1898.

Average.	Accounts. 1894–95.	1895–96.	1896–97.
Rs.	Rs.	Rs.	Rs.
1,984	1,430	2,85	1 697

Allowances.—As the actuals up to date have amounted to Rs. 2,256, the Board would fix the revised estimate for the current year at Rs. 4,000. The increase is due to the frequent touring of members on account of famine. For the budget estimate of next year, the figure adopted represents the average of the actuals of the past three years.

EXPENDITURE.

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

	PROVINCIAL—contd.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	4,432	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897
Contingencies —cont.	Postage Charges	3,300		3,300		3,400		3,060	
	Telegraph Charges	550		550		500		608	
	Telephone Charges	203		203		203		202	
	Binding Charges	100		140		100		...	
	Packing Charges	20		20		20		...	
	Lighting Charges	100		100		170		...	
	Petty Carriage and Cooly Charges . .	300		300		300		...	
	Miscellaneous	273		545		257		4,699	
			9,278		7,850		7,548		8,647
	Deduct—For rounding .		50						
	TOTAL .		1,76,500		1,89,000		1,74,510		1,75,544

21.—MARINE.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat	21A	*	*	*	(a) 12,048

* Transferred to 32. Miscellaneous.

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

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Sanctioned Estimate, 1897-98.		Accounts, 1896-97.	
	PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	VILLAGE OFFICERS' SPECIAL TESTS.								
Supplies and Services—	Remuneration to Examiners . . .	460		360		400			
			460		360		400		
Contingencies—	Service Postage	120		90		120			
	„ Telegrams	20		20		20			
	Stationery	150		130		120			
			290		240		260		
	TOTAL .		750		600		660		20

Items.	Accounts. Average.	1894-95.	1895-96.	1896-97.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Service Postage . .	3,303	3,285	3,573	3,060	
Service Telegrams . .	545	537	491	608	
Telephone Charges . .	203	203	203	202	
Miscellaneous . .	3,648	2,874	3,293	4,777	
Total .	7,702	6,899	7,560	8,647	

Contingencies.—The increase in the revised estimate is due to provision made with reference to the actuals of the first four months of the current year, viz., Rs. 2,532. In the budget estimate for 1898-99 provision has been made for the supply of record racks and rattan mats to the office and clothing to servants.

(a) Margarita . . . . . Rs. 11,580
Irene 468
12,048

The Collectors' estimates have been adopted in round figures.

EXPENDITURE.

DETAILED ACCOUNT No. 30A.—STATIONERY AND PRINTING.—Stationery purchased in the Country.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	6,000	6,000	6,000	8,085

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—Government Presses.

	Numbers. 1897-98	Numbers. 1898-99.									
			PROVINCIAL.								
			COLLECTORATE PRESSES.								
Establishment—	129	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236			34,236				
	40	40	Apprentices (7)	3,360			3,360				
	45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748			5,748			47,876	
	44	44	Ballmen 20 (8), 22 (7), (6), (5).	3,900			3,900				
	10	10	Wheelers 4 (7), 2 (6), 4 (5) . .	720			720				
	1	1	Waterman (7)	84			84				
			Temporary Establishment . .	802			732			422	
				48,850			48,780				
			Deduct—Probable Savings .	350			...				
Allowances—			Travelling Allowance . .	...	48,500	...	...	48,600	48,780	...	48,298
Supplies and Services—			Cost of Materials and Stock .	8,400	...	8,200	8,400	...	...	6,775	26
			Cost of European Stores . .	3,000	11,400	600	600	8,800	9,000	871	7,646
Contingencies—			Rents, Rates and Taxes . .	100		100	100			75	
			Fuller's Earth, Soap, Oil, Wheat Flour, Mats, Ropes, Firewood, etc.	1,600		1,500	1,600				
			Carriage of Gazettes and Forms to Taluks and Petty Carriage Charges.	4,000		4,700	4,700			5,994	
			Repairs to the Press . . .	480		360	320				
			Cost of Dealwood Boxes . .	320		340	300				
			TOTAL COLLECTORATE PRESSES.		6,500			7,000	7,020		6,069
					66,400			64,400	64,800		62,039

DETAILED ACCOUNT No. 30D.—STATIONERY AND PRINTING.—Printing at Private Presses.

	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
PROVINCIAL.								
Land Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration	2,300		2,300		2,500		2,981	...
General Administration	...		...		700		...	

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure . .	...	21,500	32,400	21,500	22,727
Charges on account of Pearl Fishery . .	32 D	...	...	...	2,776
TOTAL .		21,500	32,400	21,500	25,503
PROVINCIAL.					
Rewards for Destruction of Wild Animals .	...	24,000	24,000	24,000	24,183
Charges on account of Pearl Fishery . .	32 D	6,700	5,900	7,000	2,775
Charges on account of Fishery collection .	32 E	5,000	5,000	5,000	...
TOTAL .		35,700	34,900	36,000	26,958

EXPLANATORY REMARKS.

The actuals of last year include the cost of conveyance of printed forms from the Government Press, Madras, to District Head-quarters. In Board's Proceedings, Mis. No. 3053, dated 16th August 1897, the Superintendent, Government Press, has been requested to include such charges in his budget estimate. Collectors estimate the charges under this head at Rs. 5,760 and Rs. 5,570, respectively, for the revised and budget estimates against Rs. 6,000, the sanctioned estimate. The Board would repeat the latter figure for both the years.

Cost of Materials and Stock.—The decrease under actuals was due to a smaller quantity of materials having been purchased than was anticipated. For the revised estimate, Collectors' figures have been adopted. For 1898-99 Collectors provide Rs. 9,680, but the Board considers that the sanctioned estimate for the current year may be repeated seeing that the highest actuals during the last three years amounted to Rs. 8,347.

Cost of European Stores.—In the budget estimate for 1898-99, provision has been made for a paging or numbering machine and for a wharfdale printing machine, royal size, for the District Press, Trichinopoly.

Average.	Actuals. 1894-95.	1895-96.	1896-97.
Rs.	Rs.	Rs.	Rs.
5,607	8,347	1,699	6,775
2,045	1,854	3,409	871
67	50	75	75
6,575	7,137	6,594	5,994

No provision is necessary as the remaining chapters of the Board's Standing Orders are being printed at the Government Press.

The revised estimate represents the sum of the actuals of the first four months of the current year and those of the last eight months of the previous year. The sanctioned estimate for the current year has been repeated as the budget estimate for 1898-99.

EXPENDITURE.

DETAILED ACCOUNT No. 32D.—MISCELLANEOUS.—Charges on account of Pearl Fishery.

	Numbers. 1897-98.	Numbers. 1898-99.	PEARL FISHERY.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Salaries—	1	1	Superintendent (300)	3,600		3,600		3,600			
			Exchange Compensation Allowance	360		350		397			
			Add—For rounding	10		...		83			
					3,970		3,950		4,080		
Establishment—	1	1	Port Clerk (20)	240		240		240			
					240		240		240		
Allowances—			Travelling Allowance	300		300		300			
					300		300		300		
Supplies and Services—			Coals for Steamers	1,500		745		1,500			
			Cost of examining Pearl Banks	600		600		800			
			Petty Works of Construction	25		...		...			
					2,125		1,345		2,300		
Contingencies—			Postage Charges	20		20		24			
			Telegraph Charges	25		25		36			
			Cloths for Records	5		5					
			Purchase of Books	10		10		20			
			Repairs to Furniture	5		5					
					65		65		80		
			TOTAL		6,700		5,900		7,000		5,551
			IMPERIAL	...	...	...	...	...	...		2,776
			PROVINCIAL	...	6,700		5,900	...	7,000		2,775

DETAILED ACCOUNT No. 32E.—MISCELLANEOUS.—Charges on account of Fishery Collections.

			PROVINCIAL.								
			CHANK FISHERIES.								
Establishment—	1	...	Clerk (10)	...		...		120			
Temporary—			Gumastah (10) for 8 months	80							
			Peon (7) for 10 months	70		120		116			
			Counter (7) for 8 months	56							
			Watcher (5) for 12 months	60							
					266		120		236		
Supplies and Services—			Chanks	4,000		4,107		4,447			
			Preparation of Ropes and Stones for Canoes	78		78		39			
			Hire of Canoes for fishing, carrying and loading Chanks	550		550		303			
			Batta, etc., Charges	30		37		7			
					4,658		4,772		4,796		
Contingencies—			Petty Repairs to Buildings	100		53		53			
			Rates and Taxes	15		13		3			
			Lighting Charges	20		15		5			
			Petty Charges and Cooly-hire	20		20		20			
			Office Expenses	7		7		7			
					162		108		88		
					5,086		5,000		5,120		
			Deduct—For rounding		*86*		...		*120*		
			TOTAL CHANK FISHERIES		5,000		5,000		5,000		

Vol 42

See query on page 28 of this proof

Government {1897} of Madras.

FINANCIAL.

Please see corrections on P. 28 supra. + strike W spare copies. Copies for signature have been attached here in MS. T.A.G. 22/12/97

Recd.

Regd. } 1897.

Enclosures

Spare copies

G.O., No. 1075, 21st December 1897.

DECEMBER.

Budget Estimates.

Accepting the — for 1898–99 under 3. LAND REVENUE and other miscellaneous heads under the control of the Board of Revenue.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following raper :—

G.O., No. 1039, Revenue, dated 11th December 1897.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 336, dated 12th October 1897 :—

Read—Budget statements of receipts and charges for 1898–99 received from Collectors.

Resolution—No. 336, dated 12th October 1897.

The Board resolves to submit to Government the revised estimate of receipts (other than land revenue) and charges for the current year and the budget estimate for 1898–99 for all items under its control with the exception of item "32-E. Miscellaneous—Charges on account of fishery collections—Maintenance of fishery vessels" for which a revised estimate has been called for from the Collector and will be submitted separately.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department, with appendices.
„ all Collectors.
„ the Registrar, High Court.

Order—No. 1039, Revenue, dated 11th December 1897.

Land Revenue No. 25.

The estimates of receipts and charges submitted by the Board of Revenue in its proceedings read above are approved, subject to the following remarks and will be transferred to the Financial Department :—

(i) The item "Local allowance to one at Wynaad" on page 8 of the Board's Proceedings would, as it stands, mean the local allowance payable to a temporary Deputy Collector; but it is understood that there is no such officer in the taluk. The item will, therefore, be altered to "Local allowance to a Deputy Collector in the Wynaad." Under "Revised estimate for the current year" the provision on account

of the local allowance is included in the figure Rs. 3,57,000 shown opposite to "Deputy Collectors" instead of being shown separately as it should have been. This defect should now be rectified.

(ii) On page 10 of the Board's Proceedings, a lump provision of Rs. 13,300 is made for "Temporary establishments for the registration of janmam titles in Malabar" and for "Temporary establishments for Assistant Collectors, &c." The provision made under each head should be separately shown.

(iii) On page 14 of the Board's Proceedings a sum of Rs. 51,600 is provided under budget estimate for 1898–99 as "One-fifth cost of Stationary Sub-Magistrates, &c., transferred from 19A. Law and Justice." This figure does not, however, correspond with the entry of Rs. 52,073 in the Law and Justice budget. A similar discrepancy appears on page 16 also with regard to the item "One-fifth cost of the Agency Sub-Magistrate's establishment." The Government has adopted the figures furnished by the High Court. The attention of the Board of Revenue will be drawn to paragraph 2 of G.O., No. 886, Financial, dated 16th December 1896.

(iv) The provision for the salary of the Board's Secretary on page 24 of its Proceedings should have been calculated on the actual salary earned on the 1st April as required by rule 58 of the Budget rules. The procedure adopted, as shown in explanatory remarks on page 25, is not correct.

(v) The provision for clock-winding under "Contingencies—General administration" (page 24 of the Board's Proceedings) should be struck out. The winding of office clocks should be entrusted to a member of the office establishment.

(vi) The Government will also strike out the provision of Rs. 5,000 on account of "Steel yards for Tahsildars' and Deputy Tahsildars' treasuries." On the subject of the revision of S. O. No. 235 (revised edition) separate orders will issue.

(vii) It is unlikely that the scheme for the improvement of the position of taluk gumastahs will be given effect to before the 1st of July next. The provision of Rs. 1,03,000 made by the Board will accordingly be reduced to Rs. 75,000.

(viii) The budget estimate under 32-E. Miscellaneous—"Chank fisheries" on page 30 of the Board's Proceedings is fixed at Rs. 7,000, or Rs. 2,000 in excess of the budget estimate of the current year. But the fishery receipts shown on page 4 of the Proceedings do not exhibit any increase. The increased provision under charges will accordingly be struck out.

(ix) The Government considers that some further reductions are called for in the Board's estimates for the ensuing year under "Supplies and services" and "Contingencies" as shown in the accompanying statement.

(x) As the Law and Justice budget provides for the deputation of an officer of the Indian Civil Service as Sub-Judge during the ensuing year, the number of Sub-Collectors will be reduced by one and the necessary modifications made in the estimates.

2. The Board of Revenue will be requested to communicate to the Accountant-General the alterations that may be found to be necessary with reference to remarks (i), (ii) and (iv) above.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

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

APPENDICES.

3. LAND REVENUE—Charges of District Administration.

Detailed head.	Board's figure.	Proposed figure.	Deduction.
General Establishments.			
	Rs.	Rs.	Rs.
Sub-Collectors	1,74,720	1,61,280	13,440
Exchange compensation allowance	87,004	86,004	1,000
Deduct Probable savings	17,240	17,800	560
Deduct one-fifth transferred to Law and Justice under salaries.	2,82,278	2,79,278	+ 3,000
Deduct—			
For rounding under "supplies and services" ..	..	213	213
Deduct one-fifth transferred to Law and Justice under contingencies.	16,920	16,220	+ 700
Add—			
One-fifth transferred from Law and Justice ..	1,090	1,030	60
Repairs to furniture	3,600	2,000	1,600
Peons' belts and badges	1,200	700	500
Record-racks, boards, &c.	1,600	1,100	500
Rattan-mats and blinds	450	170	280
Table-cloth	500	400	100
Advertisements	600	500	100
Clock-winding	180	..	180
Cooly shroffs	240	200	40
Office expenses and miscellaneous	4,250	4,050	200
Net saving ..	..	..	15,073
Sub-Divisional Establishments.			
Add—			
One-fifth of Stationary Sub-Magistrates transferred from Law and Justice.	51,600	52,073	+ 473
Improvement of the position of the Taluk Gumastahs, &c.	1,03,000	75,000	28,000
Deduct one-fifth transferred to Law and Justice.	20,600	15,000	+ 5,600
Add—			
One-fifth cost of the Agency Sub-Magistrate's establishments.	200	..	200
Deduct one-fifth transferred to Law and Justice under contingencies.	16,560	15,060	+ 1,500
Petty works of construction	7,900	5,400	2,500
Purchase of country articles each costing less than Rs. 50.	17,000	12,000	5,000
Petty repairs to buildings	28,600	25,600	3,000
Repairs to furniture	2,400	1,500	900
Peons' belts and badges	800	300	500
Clock-winding including repairs	200	100	100
Record-racks, boards, &c.	1,700	1,000	700
Hot and cold weather charges	900	800	100
Office expenses and miscellaneous	5,640	5,440	200
Net saving ..	..	..	33,627
Total, Land Revenue ..	..	..	48,700

18-I. GENERAL ADMINISTRATION—Board of Revenue.

Contingencies.			
Rattan-mats	600	200	400
Clothing to servants	500	300	200
Record-racks and boards	2,200	1,360	840
Clock winding	60	..	60
Net saving ..	..	..	1,500

Order—No. 1075, Financial, dated 21st December 1897.

The estimates are accepted as shown in the appendix to these proceedings.

(True Extract.)

Chief Secretary.

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

RECEIPTS.

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

	Budget Estimate, 1898–99.	Revised Estimate, 1897–98.	Budget Estimate, 1897–98.	Accounts, 1896–97.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Land Revenue	9,100	9,100	10,000	8,407

DETAILED ACCOUNT No. XXID.—SCIENTIFIC, ETC., DEPARTMENTS.—Examination Fees.

PROVINCIAL.				
Village Officer's Special Test Examination Fees	2,000	2,000	1,400	489

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

PROVINCIAL.				
Subscription to Gazettes, etc. . Collectorate Presses . .	6,600	6,600	6,000	6,594
Sale of Acts and Books, etc. . Do. . .	11,400	11,400	12,500	10,125
TOTAL .	18,000	18,000	18,500	16,719

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

PROVINCIAL.				
Private work done by Government or Jail Presses. } Collectorate Presses .	7,700	7,700	8,000	6,249
Advertisements and Miscellaneous . Collectorate Presses .	800	800	1,000	608
TOTAL .	8,500	8,500	9,000	6,857

DETAILED ACCOUNT No. XXVF.—MISCELLANEOUS.—Miscellaneous.

PROVINCIAL.				
Sale of Wild Animals destroyed	4,000	4,000	4,000	3,091

DETAILED ACCOUNT No. XXV.—MISCELLANEOUS.—Fishery Receipts.

PROVINCIAL.				
Chank Fishery Receipts	16,000	16,000	17,000	...
Pearl Fishery Receipts	...	...		
Hire of Vessels (S.S. "Margarita and Irene")	500	...		
Sale-proceeds of Vessels and Stores	100	...		
TOTAL .	16,600	16,000	17,000	...

EXPLANATORY REMARKS.

The [illegible]als of the Collectors' estimates have been adopted in round figures for both the years.

The actuals of the first four months of the current year have amounted to Rs. 537 against Rs. 20 in the corresponding period of last year. Collectors estimate the receipts under this head at Rs. 2,060 for the current year and a. Rs. 2,360 for 1898–99. As the examination is becoming popular everywhere and will be made compulsory from 1st January 1898, the Board would fix both the revised and the budget estimates at Rs. 2,000 in round figures.

The estimates have been framed with reference to the actuals of 1896–97 and the Collector's figures.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

DIVIDED HEAD.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	85,000	95,000	71,000	1,22,592
IMPERIAL SHARE—THREE-FOURTHS . .	63,750	71,250	53,250	91,944
PROVINCIAL SHARE—ONE-FOURTH . .	21,250	23,750	17,750	30,648

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Charges of District Administration . . .	3A	40,00,000	41,85,100	39,50,200	39,97,318
Charges on account of Fishery Collections .	3B *	...	...	...	4,133
TOTAL .		40,00,000	41,85,100	39,50,200	40,01,451

* Transferred to "32. Miscellaneous."

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

SUMMARY.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	21,95,237	23,71,220	22,43,669	27,03,741
SUB-DIVISIONAL ESTABLISHMENTS	16,94,370	17,05,560	15,96,442	11,81,855
AMINDIVI COIR ESTABLISHMENT	35,760	35,000	35,000	39,854
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	64,433	64,800	64,829	63,877
HOSPITAL CHARGES	10,260	8,520	10,260	7,991
TOTAL .	40,00,000	41,85,100	39,50,200	39,97,318

† Under the control of the Commissioners of Land Revenue.

EXPLANATORY REMARKS.

The actuals of 1896-97 were in excess of the sanctioned estimate by Rs. 40,592. The increase occurred chiefly in Nellore (Rs. 16,216), Tinnevelly (Rs. 13,353) and Kistna (Rs. 10,504). In Nellore it was mainly due to the refund of Rs. 13,753 made in July 1896 to the Raja of Venkatagiri on account of the proportionate peishcush levied on lands taken up for roads. In the other two districts the increase was due to refund of excess collections. Collectors estimate the refunds at Rs. 87,020 for the current year and at Rs. 75,100 for 1898-99 against Rs. 71,000, the sanctioned estimate. The increase in the revised estimate occurs chiefly in Kistna (Rs. 15,000), and is due to the refund of penal water-tax in some of the taluks. Having regard to the actuals of the past four years the Board would fix the revised and budget estimates at Rs. 95,000 and Rs. 85,000, respectively, in round figures.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	DETAILS.	Budget Estimate, 1898-99. Rs.	Rs.	Revised Estimate, 1897-98. Rs.	Rs.	Budget Estimate, 1897-98. Rs.	Rs.	Accounts, 1896-97. Rs.	Rs.
			GENERAL ESTABLISHMENTS.								
Salaries—			Collectors and Magistrates—								
	3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4] . .	86,400				86,400			
	16	16	1st Grade (2,333⅓)[4] . . .	4,30,080		5,49,000		4,30,080			
	1	1	2nd „ (1,800)[4] . . .	20,736				20,736		5,73,064	
	1	1	Collector of Nilgiris (2,000)[4] (*a*) .	23,040				23,040			
	13	12	Sub-Collectors (1,166⅔)[4] . .	1,61,280		1,73,000		1,74,720			
	2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4] . . .	26,880				26,880		1,60,743	
	*16	†15	Head Assistant Collectors (768⅔)[4]	1,32,768		1,52,000		1,41,620			
	2	2	Special „ „ (768⅔)[4]	17,702				17,702			
	* 1	2	Senior „ „ (768⅔)[4]	17,702				8,851		1,54,550	
			Assistant Collectors (560),[4] (385)[4], (358)	68,000		79,000		65,000		76,453	
			Deputy Collectors (*b*)—								
	1	1	1st Class (700) . . .	8,400				8,400			
	4	5	2nd „ (600) . . .	36,000				28,800			
	14	13	3rd „ (500) . . .	78,000		3,57,000		84,000			
	22	21	4th „ (400) . .	1,00,800				1,05,600		3,50,334	
	17	17	5th „ (300) . . .	61,200				61,200			
	18	18	6th „ (250) . .	54,000				54,000			
			Temporary Deputy Collectors .	9,400		19,000		5,300		14,968	
			Local Allowance to a Deputy Collector at Wynaad . .	1,800		...		1,800		1,823	
	64	*	Exchange Compensation Allowance.	86,004		84,100		95,044		1,13,887	
				14,20,192				14,39,173			
			Deduct—Probable Savings .	*17,800*				*15,397*			
				14,02,392		14,13,100		14,23,776		14,45,822	
			Deduct—One-fifth (after deducting Rs. 6,000 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	*2,79,278*		*2,81,420*		*2,83,555*		*2,87,684*	
				11,23,114		11,31,680		11,40,221		11,58,138	
			Add—One third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page 58) (*c*)	9,856		9,820		9,939		10,107	
			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.) . .	3,900		4,100		3,920		4,443	
					11,36,870		11,45,600		11,54,080		11,72,688
			(i) COLLECTOR'S OFFICE.								
			VERNACULAR CORRESPONDENCE.								
Establishment—	22	22	Sheristadars 10 (225), 12 (200)								
	313	313	Clerks 20 (70), 20 (60), 3 (50), 20 (35), 40 (30), 57 (25), 22 (20), 129 (15), (45), (40)	1,58,220				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.								
	348	348	Accountants 20 (85), (80), (50), 40 (45), (40), 40 (35), 21 (30), 22 (25), 74 (20), 128 (15) . .	1,15,800				1,15,800			
			TREASURY AND STAMP.								
	21	21	Cash-keepers 15 (125), (100), 5 (70).								
	57	57	Shroffs 15 (50), 15 (25), 3 (20), 24 (15).	60,180				60,180			
	56	56	Accountants 20 (25), 21 (20), 15 (15).								
			Carried over .	4,64,100	11,36,870		11,45,600	4,63,500	11,54,080		11,72,688

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

EXPLANATORY REMARKS.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			Brought forward .	4,64,100	11,36,870		11,45,600	4,63,500	11,54,080		11,72,688
			OFFICE SERVANTS.								
Establishment—contd.	71	71	Gollahs 15 (10), 26 (8), 30 (7) .								
	325	325	Attenders (14), 2 (12), 42 (10), 120 (8), 160 (7).								
	62	62	Muchis 21 (15), 20 (12), 21 (10) .								
	21	21	Duffadars (14).								
	375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7).	90,642				90,642			
	41	41	Masalchis (7), 40 (6) . . .								
	41	41	Sweepers (6)								
	1	1	Gardener (9)								
	3	3	Scavengers (7), (5), (3½) . .								
				5,54,742				5,54,142		5,45,441	
			(ii) SUB-COLLECTOR'S OFFICE.								
	104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15).								
	15	15	Attenders (8)								
	15	15	Muchis (10)	60,168				60,168		61,189	
	15	15	Duffadars (10)								
	87	87	Peons (7)								
	15	15	Masalchis (6)								
	15	15	Sweepers (6)								
			(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.								
	106	106	Clerks 22 (70), 20 (45), 20 (35), (30), (25), 22 (20), 20 (15).								
	20	20	Attenders (8)								
	21	21	Muchis (12), 20 (10) . . .	62,604				62,604		60,270	
	106	106	Peons (10), 22 (8), 83 (7) . .								
	22	22	Masalchis (6)								
	1	1	Sweeper (6)								
	1	1	Scavenger (5)								
			(iv) DEPUTY COLLECTOR'S OFFICE.								
	189	186	Clerks (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15).								
	45	45	Attenders (10), 44 (8) . . .								
	143	143	Peons 2 (8), 139 (7), 2 (6) . .	75,344				74,784		80,576	
	43	43	Masalchis 42 (6), (5) . . .								
	3	3	Lascars (7)								
	1	1	Sweeper (6)								
			Total ...	7,50,858				7,51,698		7,47,476	
			Increase of pay to 1 Sub-Divisional Sheristadar	780				1,080		...	
			Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—Clerks 1 (35), 1 (15), 1 (10); Servants 2 (2), 2 (3½), 1 (3), 1 (2½).	1,896				1,896		1,827	
			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 . . .	13,300				22,560		46,179	
			Temporary Establishment for Assistant Collectors, &c.					31,440			
				7,66,834				8,08,674			
			Deduct—Probable Savings . . .	*3,534*				*6,674*			
				7,63,300		*7,75,800		8,02,000		7,95,482	
			Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*1,50,490*		*1,52,100*		*1,57,492*		*1,55,994*	
				6,12,810		6,23,700		6,44,508		6,39,488	
			Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	1,160		1,120		1,000		944	
					6,13,970		6,24,820		6,45,508		6,40,432
			Carried over .		17,50,840		17,70,420		17,99,588		18,13,120

EXPLANATORY REMARKS.

Establishment—Permanent.—There is a net decrease of Rs. 70 per mensem in cost as compared with last year—*vide* Appendix A in G.O. No. 1039, Revenue, dated 11th December 1897.

Temporary.—For details of the Establishments under general and sub-divisional—*vide* Appendix F in G.O., No. 1039, Revenue, dated 11th December 1897.

* Includes provision of Rs. 4,000 on account of famine batta.

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,50,840		17,70,420		17,99,588		18,13,120
Allowances—	Tentage of Officers	33,400		33,400		33,400		32,982	
	Travelling Allowance of Officers	1,12,000		1,19,0 0		1,11.000		1,15,359	
	Travelling Allowance of Establishment	69,000		74,000		69,000		1,71,172	
	Conveyance Allowance—								
	Tahsildar, Madras	...		...		...		480	
		2,14,400		2,26,400		2,13,400		3,19,993	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*42,880*		*45,280*		*42,680*		*63,902*	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,71,520		1,81,120		1,70,720		2,56,091	
		1,740		1,680		1,760		1,704	
	Add—For rounding	...	1,73,260	...	1,82,800	200	1,72,680	...	2,57,795
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		2,900	
	Petty works of Construction	100		2,800		2,800		46,205	
	Cost of Land	100		500		50		1.672	
	Remittance of Treasure within the District	9,000		14,000		8.000		24,765	
	Law Charges in the Revenue Department	5,000		7,000		4,800		9,276	
	Charges for the service of Revenue Processes	100		200		500		19.996	
	Fees for Searches in Registration Offices	4 800		1,00,000		1,200		20,039	
	Remuneration to Copyists and Examiners	30,000		30,000		32,000		1,14,654	
	Management of Konde Estate, South Canara	6,230		6,250		6,250			
	Land Acquisition Charges	2,000		2,000		1,400			
	Registration Charges	400		400		400			
	Purchase of Demarcation Stones	...		...		...			
	Commission for collection of Water-tax	...		...		...		21,995	
	Translation of Mahratta Paimash Accounts	70		50		50			
	Cost of Treasure Bags	5,000		4.600		4,800			
	Examination of Female Gosha Pensioners	...		...		50			
	Stone quarry charges	...		...		...		37	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	65,800		1,70,800		65,300		2,61,539	
		600		*600*		*600*		*580*	
		65,200		1,70,200		64,700		2,60,959	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,340		4,400		2,340		4,153	
	Add or *Deduct*—For rounding	— *213*	67,327	...	1,74,600	20	67,060	...	2,65,112
Contingencies—	Purchase of European articles each costing less than Rs. 5	600		1,000		800		...	
	Purchase of European articles each costing not less than Rs. 5	900						434	
	Purchase of Country articles each costing less than Rs. 50	9,500		10,000		10,000		...	
	Purchase of Country articles each costing not less than Rs. 50	2,500		5,000		4,300		3,994	
	Purchase of Books	300		300		350		...	
	Purchase of Periodicals	400		380		380		912	
	Subscription to Newspapers	90		80		120			
	Cost of Europe stores (including freight)	200		370		500		1,964	
	Repairs to Furniture	2,000		3,000		2,000			
	Repairs to Boats	600		900		900			
	Liveries and Clothing of Servants	300		500		...			
	Peons' Belts and Badges	700		1,300		1,000			
	Carriage of Stationery and Records	22,000		28,000		22,000			
	Cloth for Records	2,000		2,500		1,930			
	Record-racks, Boards, &c.	1,100		2,000		2,100			
	Rattan-mats and Blinds	170		300		130		1,24,896	
	Table Cloth	400		400		400			
	Office Scales and Weights	700		600		480			
	Advertisements	500		660		490			
	Tolls	150		150		80			
	Prickly-pear Destruction Charges	100		300		100			
	Clock-winding	...		100		20			
	Hot and Cold Weather Charges	3,700		3,700		3,700		4,543	
	Sweepers' Allowances	50		80		80		...	
	Scavengering Expenses	700		700		550		...	
	Rents, Rates and Taxes	14,600		14,300		14,000		21,342	
	Binding Charges	4,400		4,400		4,500		3,229	
	Packing Charges	400		400		270		...	
	Lighting Charges	6,500		6,500		6,500		...	
	Carried over	75,560	19,91,427	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,027

(b) The Deputy Collector of Treasury, Calicut, draws Rs. 100 per mensem as Deputy) and Rs.
(c) Draws also Rs. 200 as Protector of Emigrants (p.) and Rs.
Establishments transferred to the Provincial Civil
1897

Items.	Accounts. Average.	1894-95.	1895-96.	1896-97.
	Rs.	Rs.	Rs.	Rs.
Tentage of Officers	33,334	33,765	33.257	32,982
Travelling Allowance of Officers ...	1,12,099	1,07,573	1,13,364	1,15,359
Travelling Allowance of Establishment	1,54,828	1,47,103	1,46,209	1,71,172
Conveyance Allowance, Tahsildar Madras	666	918	600	480
Elephant charges	3,141	2,110	4.384	2.900
Petty Construction and Repairs ...	54.787	59.203	58,894	46.205
Cost of Land	3,055	7,416	76	1.672
Remittance of Treasure within the district	22,741	20,301	23,158	24,765
Law Charges in the Revenue Department	7,071	4,726	7,211	9,276
Charges for the Service of Revenue Processes	20,781	21,211	21,135	19,996
Fees for Searches in Registration offices	9,438	5,403	2,872	20,039
Remuneration to Copyists and Examiners	1,12,472	1,06,743	1,16,020	1,14,654
Stone Quarry Charges	105	55	244	37
Miscellaneous	17,910	14,515	17,219	21,995
Total ...	2.51,481	2,41,693	2.51,213	2,61,539
Contingencies.				
Purchase of Country articles each costing not less than Rs. 50	3,188	3,292	2,279	3 994
Purchase of European articles each costing not less than Rs. 5 ...	679	659	945	434
Periodicals and Newspapers ...	969	1,320	676	912
Rents, Rates and Taxes	20,604	19.770	20,700	21,342
Hot and Cold Weather Charges ...	4,377	4.069	4,519	4,543
Cost of European Stores	1,494	1,609	910	1 964
Telephone Charges	52	43	42	70
Charges for Binding Books	3 208	3,124	3,270	3.229
Other items	1,24,835	1,28,0 8	1,21,601	1,24.896
Total ...	1,59,406	1,61,894	1,54,9	1,61,384

Contingencies.—The total estimates under the several sub-heads of this item under "General" and "Sub divisional" establishments have been fixed with reference to the Collectors' requirements.

EXPLANATORY REMARKS.

Travelling allowance of officers.—The actuals of the first four months of the current year *plus* those of the last eight months of the previous year have amounted to Rs. 1,19,772, and this sum has been adopted in round figures for the revised estimate of the current year, against Rs. 1,23 620, the total of Collectors' figures. The increase as compared with the sanctioned estimate is due to frequent touring of officers in the Deccan districts on account of famine. For 1898-99, the average of the actuals of the past three years has been adopted.

Travelling allowance of establishment.—The actuals of the first four months of the current year have amounted to Rs. 26,736. At this rate the probable expenditure for the whole year will be Rs. 26,736 × 3 or Rs. 80,208. But having regard to the fact that famine operations are likely to cease soon, the Board would fix the revised estimate in round figures at Rs. 74,000, which represents the total of Collectors' estimates. For 1898-99, the sanctioned estimate will be retained.

SUPPLIES AND SERVICES.

Remittance of Treasure within the district.—The actuals of the first four months of the current year have amounted to Rs. 5 499. At this rate, the probable expenditure for the whole year will be Rs. 16,497, against Rs. 17,260, and Rs. 12,400 being respectively the revised estimate for the current year and the budget estimate for 1898-99 framed by Collectors. The increased provision is made by Collectors on account of famine. As the necessity for frequent remittance is likely to cease soon, the estimates have been fixed at Rs. 14,000 and 9.000, respectively.

Fees for searches in Registration offices under General and Sub-divisional establishments.—The total loans granted up to July last under the Land Improvement and Agriculturists' Loans Acts to the ryots in Ganjám and Vizagapatam and in the Deccan districts on account of famine, and in Madura for the reclamation of lands under the Periyár works amounted to 8 90 lakhs of rupees, and the amount of fees paid for searches in Registration offices for the same period was Rs. 58.900. The total allotment of loans being 18·37 lakhs for the current year, the Board will provide Rs. 1,00,000 under "General establishments" and Rs 21,600 under "Sub-divisional establishments" against Rs. 1,11,494 and Rs. 23,653, the estimates of Collectors. For the budget estimate of next year, Collectors provide Rs. 12,790 under "General establishments" and Rs. 1,760 under Sub-divisional establishments." The former figure includes Rs. 9,0 0 provided by the Collector of Anantapur. As such a large amount is not likely to be required during 1898-99, the Board would fix the estimates at Rs. 4,800 and 1,800, respectively.

The estimates for the remaining items do not call for special remarks. They are based on the actuals of the first four months of the current year and on the anticipated requirements of Collectors.

EXPENDITURE.

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

		Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
	GENERAL ESTABLISHMENTS—*contd.*											
Contingencies—contd.	Brought forward				75,560	19,91,427	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,027
	Window Delivery Ticket				90		90		...		...	
	Petty Carriage and Cooly Charges				3,000		3,000		3,000		...	
	Cooly Shroffs				200		200		150		...	
	Charge for Cutting Uncurrent Copper Coins.				200		200		250		...	
	Telephone Charges				...		...		...		70	
	Landing and Shipping Charges				400		400		...		...	
	Office Expenses and Miscellaneous				4,050		4,250		4,500		...	
	Deduct—For rounding off				...		...		...		...	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				83,500		95,500		85,580		1,61,384	
					16,220		*18,460*		*16,476*		*32,030*	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				67,280		77,040		88,104		1,29,354	
					1,030		1,360		1,037		1,281	
	Telegram Charges				68,310		78,400		70,141		1,30,635	
	Postage Charges				12,500		30,000		12,200		23,108	
	Petty Repairs to Buildings				1,04,000		1,16,000		1,03,000		2,13,971	
					19,000		19,000		19,000		...	
	TOTAL GENERAL ESTABLISHMENTS.					2,03,810		2,43,400		2,04,341		3,67,714
						21,95,237		23,71,220		22,43,669		27,03,741
	SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries—	Tahsildars (250)	12	12		36,000				36,000			
	Do. (225)	24	24		64,800				64,800			
	Do. (200)	40	40		96,000				96,000			
	Local Allowance for Wynaad				600				600			
	Tahsildars (175)	42	42		88,200				88,200			
	Do. (150)	40	40		72,000				72,000			
	Local Allowance for Kollegal				600				600		5,75,695	
	Deputy Tahsildars (150)	4	2		3,600				7,200			
	Do. (125)	1	1		1,500				1,500			
	Do. (120)	48	50		72,000				69,120			
	Local Allowance for Kodaikanal and Shervaroy Hills				720				...			
	Deputy Tahsildars (100)	106	106		1,27,200				1,27,200			
	Local Allowance for Wynaad for 2 Deputy Tahsildars				1,200				1,200		2,289	
					5,64,420		5,80,000		5,64,420		5,77,984	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).				*1,12,404*		*1,15,520*		*1,12,404*		*1,15,117*	
					4,52,016		4,64,480		4,52,016		4,62,867	
	Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				4,620		4,940		4,620		4,941	
	Add—One-fifth cost of Stationary Sub-Magistrates, &c., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.				52,073		52,230		51,866		51,583	
	Add or deduct—For rounding				...		*—630*		554		...	
						5,08,709		5,21,020		5,09,056		5,19,391
Establishment—	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	159	159		99,960				99,960			
	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25)	1959	1960		660				660			
	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 338 (20), 5 (18), 3 (17½), (17), 1,502(15),(12½), (12), 81 (10).				3,72,288				3,72,108			
	Local Allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)				2,340				2,340			
	Carried over				4,75,248	5,08,709		5,21,020	4,75,068	5,09,056		5,19,391

(b) The Deputy Collector of Treasury, Calicut, draws Rs. 100 per mensem as ...

(c) Draws also Rs. 200 as Protector of Emigrants (p.) and Rs. ... establishments transferred to the Provincial Civil ... 1907.

EXPLANATORY REMARKS.

Average.	Actuals. 1894-95.	Actuals. 1895-96.	Actuals. 1896-97.
Rs. 17,798	Rs. 15,402	Rs. 14,883	Rs. 23,108
2,03,227	1,96,637	1,99,073	2,13,971

Telegram and Postage Charges—General and Sub-divisional Establishments.—The actuals of the first four months of the current year under these heads have amounted to Rupees 89,659. At this rate, the probable expenditure for the whole year will be Rs. 2,68,977 against Rs. 2,13,000, the sanctioned estimate. The excess is due to increased correspondence on account of famine. But as the state of things is not likely to continue long, the Board would adopt Rs. 2,53,000 for the revised estimate. For 1898-99, Rs. 2,15,500 will be adopted. This figure corresponds very nearly with the average (Rs. 2,12,997) of the actuals of the two years preceding the last year.

Salaries.—For the revised estimate, the Board would adopt Rs. 5,80,000 as it represents the average of the actuals of the past three years.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			Brought forward .	4,75,248	5,08,709		5,21,020	4,75,068	5,09,056		5,19,391
			Servants—								
Establishment—contd.	4651	4651	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				3,38,004			
			Local Allowance (4), 3 (3¼), 28 (3), 4 (2¼), 6 (2) . . .	1,446				1,416			
				8,14,698				8,14,488			
	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	9	Establishment to supervise the recently resumed muttahs in the Golgonda Hills—								
			Munsifs 2 (7), (5), (2) . .	252				228			
			Karnam (6)	72				72			
			Peons 2 (5)	120				120			
			Pettander (1½) . . .	18				...			
			Bariki (1)	12				...			
				474				420			
				8,33,412		*8,31,000		8,33,148		8,22,657	
			Temporary Establishment including that for the registration of Janmam titles . . .	46,700		73,200		...		...	
				8,80,112		9,04,200		8,33,148		8,22,657	
			Deduct—One-fifth (except on Rs. 10,608 for Madras district) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . . .	*1,73,901*		*1,78,720*		*1,64,508*		*1,62,408*	
				7,06,211		7,25,480		6,68,640		6,60,249	
			Add—One-fifth of Establishment of Hill Tract Magistrates (p.) . . .	2,100		2,260		2,100		2,215	
					7,08,311		7,27,740		6,70,740		6,62,464
			Improvement of the position of Taluk Gumastahs, &c. . .	75,000		...		...		...	
			Duduct—One-fifth transferred to "19-A.—Law and Justice, &c." (p.) .	*15,000*		...		...		...	
					60,000		...		...		...
					7,68,311		7,27,740		6,70,740		6,62,464
Allowances—			Travelling Allowance of Tahsildars . .	42,000		42,000		38,000			
			Travelling Allowance of Establishment .	76,000		76,000		79,000			
			Conveyance Allowance—								
			Tahsildar, Madras (40)	480		480		480			
			Revenue Inspectors 3 (20) . . .	...		...		720			
				1,18,480		1,18,480		1,18,200			
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	*23,600*		*23,600*		*23,400*			
					94,880		94,880		94,800		
			Carried over .		13,71,900		13,43,640		12,74,596		11,81,855

(b) ... of Treasury, Calicut, draws Rs. 100 per mensem as ...
(c) Draws also Rs. 200 as Protector of Emigrants (p.) Also ... Establishments transferred to the Provincial Civil Service.
1897

EXPLANATORY REMARKS.

Establishment.—The revised estimate has been fixed with reference to the average of the actuals of the past three years, *viz.*, Rs. 8,21,234.

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

	Salaries. Scale.	Actuals.	Excess.	*Establishment.* Scale.	Actuals.	Saving.
	In thousands of rupees.			In thousands of rupees.		
1894-95	566	579	13	832	822	10
1895-96	564	583	19	832	819	13
1896-97	564	578	14	832	822	10
		Average +	15		Average —	11

Net excess expenditure, Rs. 4,000.
No deduction will therefore be made as probable savings.

* Includes provision of Rs. 10,000 for famine batta.

EXPENDITURE.

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

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		Explanatory Remarks.
	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		13,71,900		13,43,640		12,74,596		11,81,855	
Supplies and Services—	Petty works of Construction	5,400		5,400		5,400				
	Remittance of Treasure within the District	15,000		22,000		15,000				
	Law Charges in the Revenue Department	500		500		500				
	Charges for the service of Revenue Processes	20,900		20,800		21,500				
	Fees for Searches in Registration Offices	1,800		21,600		1,800				
	Remuneration to Copyists and Examiners	86,000		86,000		83,000				
	Land Acquisition Charges	1,300		800		800				
	Registration Charges	1,000		1,000		1,000				
	Purchase of Demarcation Stones	2,800		2,800		2,800				
	Commission for collection of Water-tax	300		300		300				
	Translation of Mahratta Paimash Accounts	30		20		10				
	Stone quarry Charges	50		50		50				
	Cost of Treasure Bags	2,500		2,400		2,200				
	Examination of Female Gosha Pensioners	50		50		50				
			1,37,630		1,63,720		1,34,410			
Contingencies—	Purchase of European articles each costing less than Rs. 5	100		1,100		900				
	Purchase of European articles each costing not less than Rs 5	1,000								
	Purchase of Country articles each costing less than Rs. 50	12,000		10,000		10,000				
	Purchase of Country articles each costing not less than Rs. 50	1,000		1,000		1,100				
	Purchase of Books	90		120		150				
	Purchase of Periodicals	30				20				
	Repairs to Furniture	1,500		2,400		2,000				
	Liveries and Clothing of Servants	230		300		70				
	Peons' Belts and Badges	300		1,100		1,300				
	Carriage of Stationery and Records	21,000		25,000		20,000				
	Cloth for Records	2,600		2,500		2,570				
	Record-racks, Boards, &c.	1,000		1,100		1,200				
	Rattan-mats and Blinds	200		200		70				
	Table Cloth	450		450		400				
	Office Scales and Weights	900		800		320				
	Advertisements	10		10		10				
	Tolls	80		80		70				
	Clock winding including repairs	100		100		...				
	Hot and Cold Weather Charges	800		800		800				
	Scavengering Expenses	40		300		250				
	Rents, Rates and Taxes	7,000		7,000		7,000				
	Binding Charges	2,300		2,300		2,300				
	Packing Charges	170		170		90				
	Lighting Charges	14,000		13,700		13,500				
	Petty Carriage and Cooly Charges	2,600		3,300		3,300				
	Office Expenses and Miscellaneous	5,440		5,170		5,500				
		75,300		79,000		72,920				
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	15,060		15,800		*14,584*				
		60,240		63,200		58,336				
	Telegram Charges	3,000		7,000		2,800				
	Postage Charges	96,000		1,00,000		95,000				
	Petty Repairs to Buildings	25,600		28,000		31,300				
			1,84,840		1,98,200		1,87,436			
	TOTAL SUB-DIVSL. ESTABTS.		16,94,370		17,05,560		15,96,442		11,81,855	
Numbers. 1897-98.	Numbers. 1898-99.	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			1,200				
1	1	Clerk (15) (Temporary)	180			180				
				2,760	2,760		2,760		2,760	
Allowances—		Travelling Allowance	350			350		341		
Supplies and Services—		Coir Charges	32,590			31,890		36,753		
				32,940	32,240		32,240		37,094	
		TOTAL AMINDIVI COIR ESTABT.		35,700	35,000		35,000		39,854	

Vide remarks against General establishments.

The increase under actuals was due to an adjustment of Rs. 6,000 made under orders of the Accountant-General on account of supply of rice, &c., made from Bombay to the Islanders.

(c) Draws also Rs. 200 as Protection Of... Establishments transferred to the Provincial... 1897.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	PROVINCIAL.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.*								
Establishment—	60	62	District Audit Clerks (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 9 (25), 8 (20), 20 (15) . . .	25,320				24,780			
	6	6	Attenders (8), 5 (7) . . .	516				516			
	2	2	Peon (7) (6)	156				156			
			Personal Allowance (10), 2 (5) .	240				240			
				26,232				25,692			
			Deduct—Probable Savings .	*137*				*649*			
				26,095				25,043			
Allowance—			Travelling Allowances . .	...				1,600			
Contingencies—			Printing Charges . . .	800				800			
			Binding Charges . . .	230				200			
			Purchase and Repair of Furniture .	530				400			
			Carriage of Stationery Records .	160				150			
			Hot Weather Charges . .	80				60			
			Service Postage	420				300			
			Telegram Charges . . .	10				...			
			Dufter Cloth and Lighting Charges.	160				57			
			Office expenses and Miscellaneous .	30				...			
				2,420				1,967			
				28,515				28,610			
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.) .	*215*				*310*			
Establishment—	40	40	Special Fund Audit Clerks—Clerks (35), 6 (30), 9 (25), 5 (20), 19 (15)		28,300		28,300		28,300		29,535
	146	146	Special Fund Audit Clerks in Taluk Offices—Clerks (15) . . .	9,900				9,900			
	21	21	Local Allowance to one at Wynaad .	26,280				26,280			
			Special Fund Audit Clerks in Deputy Tahsildars' Offices—Clerks (15) . . .	90 3,780				90 3,780			
				40,050				40,050			
Allowances—			Travelling Allowance . . .	400				300			
Supplies and Services.			Rewards for impounding cattle .	300				300			
Contingencies—			Purchase and Repair of Furniture.								
			Purchase of Country and European Articles	2,000				2,040			
			Hot and Cold Weather Charges .	100				100			
			Binding Charges . . .	260				360			
			Carriage of Stationery and Records.	450				450			
			Dufter Cloth and Lighting Charges	170				20			
			Purchase of Books . . .	60				50			
			Telegram Charges . . .	30				50			
			Rents, Rates and Taxes . .	650				680			
			Peons' Belts and Badges . .	...				100			
			Tom Tom Charges . . .	10				...			
			Hospital Charges . . .	320				...			
			Office Expenses such as gum-pots, etc.	155				50			
				4,205				3,900			
				44,955				44,550			
			Deduct—Amount chargeable to "20. Police Cattle Pounds" (p.).	*8,822*				*8,021*			
			Land Revenue Share . . .	36,133				36,529			
					36,133		36,500		36,529		34,342
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		64,433		64,800		64,829		63,877

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

(a) Draws also Rs. 200 as Protector of [illegible] Instruments transferred to the Provincial Civil [illegible] 1897.

EXPLANATORY REMARKS.

The decrease in the revised and budget estimates as compared with the actuals of 1896-97 is due to the instructions recently issued by the Board at the instance of the Accountant-General to the effect that the Travelling Allowance of Local Audit clerks should be disbursed direct from Local Funds.—*Vide* Board's Proceedings, No. 275, dated 10th August 1897.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	PROVINCIAL. HOSPITAL CHARGES.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Establishments—	3	3	Apothecaries 2 (100), (75)	3,300				3,300			
			Charge Allowance 3 (50)	1,800				1,800		6,034	
	7	7	Hospital Assistants 3 (55), (35), 3 (25)	3,300				4,920			
			Charge Allowance 7 (10)	840		9,800		...		...	
			Local Allowance 2 (15), 4 (10)	840				...		...	
			House-rent 3 (5)	150				300		60	
Allowances—			Language Allowance 3 (2)	72				24		...	
Contingencies—			Travelling Allce. of Hospl. Asstts.	1,020				1,020		952	
			Medical Contingencies	348				336		2,347	
				11,700		9,800		11,700		9,393	
			Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,340*		*1,960*		*2,340*		*1,878*	
			Add—One-fifth salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	9,360		7,840		9,360		7,515	
				900		680		900		476	
			TOTAL HOSPITAL CHARGES		10,260		8,520		10,260		7,991

DETAILED ACCOUNT No. 3B.—LAND REVENUE.—Charges on account of Fishery Collections.

			* CHANK FISHERIES	...		...		...		4,133	

* Transferred to "32. Miscellaneous."

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

			PROVINCIAL.								
			DISTRICT CHARGES. (*a*)								
Establishment—	633	638	Revenue Inspectors (60), 4 (50), 1 (45), 261 (40), 365 (35), 3 (30), 3 (25)	2,84,220				2,81,760		2,78,877	
			Local Allowance (30), 2 (25), 2 (20), (10)	1,560				1,560		1,514	
				2,85,780							
			Deduct—Probable Savings	*4,780*							
Allowances—			Travelling Allowances	17,000	2,81,000		2,81,000	16,000	2,83,320	16,005	2,80,391
			Conveyance Allowance	720				...		...	
Supplies and Services.			Replacing of Boundary Stones	...	17,720	10	17,720	...	16,000	572	16,005
					...		10		...		572
			Deduct—Probable Savings		2,98,720 *20*		2,98,730 *30*		2,99,320 *20*		2,96,968
			TOTAL DISTRICT CHARGES		2,98,700		2,98,700		2,99,300		2,96,968

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

DETAILED ACCOUNT No. 14A.—INTEREST ON OTHER OBLIGATIONS.—Interest on Miscellaneous Accounts.

IMPERIAL.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.
On Land Revenue collections refunded	50	50	50	23

EXPLANATORY REMARKS.

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

Provision has been made under 32. Miscellaneous.

The revised and budget estimates have been fixed with reference to the actuals of the first four months of the current year and the last eight months of last year.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	PROVINCIAL.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Salaries—	4	4	Commissioners of Land Revenue (3,750)[1], (3,500)[4], (3,000)[4] and (3,000)[4]	1,52,640		1,69,600		1,52,640			
			Deduct—Portion debitable to—								
			"3. Land Revenue—Survey and Settlement" (Page)	*38,160*		*42,400*		*38,160*	...	...	
			"5. Salt" (Page)	*38,160*		*42,400*		*38,160*			
				76,320		84,800		76,320		76,366	
	1	1	Secretary (1,500—60—1,800)[4]	18,240		20,150		17,280		16,235	
			Officers on Special Duty	...		...		...		500	
	1	1	Assistant Secretary (400)	4,800		4,800		3,600		3,568	
			Local Allowance to Assistant Secretary	2,400		2,400		2,400		2,200	
	3	3	Exchange Compensation Allowance	7,160		7,700		7,810		9,013	
					1,08,920		1,19,850		1,07,410		1,07,882
			Under Commissioners of Land Revenue—								
Establishment—	1	1	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			
			Servants—			45,800		...	...	45,791	
	3	3	Muchis (15), (12), (10)								
	10	10	Attenders 2 (14), 2 (12), 2 (10), 4 (8)								
	1	1	Jamadar (15)								
	1	1	Duffadar (12)	4,512				4,512			
	25	25	Peons 12 (8), 13 (7)								
	1	1	Masalchi (6)								
	2	2	Sweepers (5)								
	1	1	Toti (5)								
			Temporary Establishment—								
	1	1	Clerk (250)	3,000				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		11,500		3,720	...	11,527	
	15	15	Attenders (8)	1,440				1,440			
					56,352		57,300		56,952		57,318
Allowances—			Travelling Allowance and Tentage of Officers.	2,000		4,000		2,600		1,697	
					2,000		4,000		2,600		1,697
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	500		300		300		...	
			Purchase of Country Articles each costing not less than Rs. 50					...			
			Rattan mats	200		...		...		...	
			Repairs to Furniture	100		100		100		...	
			Purchase of Books	140		140		150		...	
			Purchase of Periodicals								
			Subscription to Newspapers	40		40		36		...	
			Cost of European stores	140		...		...		78	
			Landing and Shipping Charges	30		30		30		...	
			Clothing to Servants	300		...		...		...	
			Carriage of Stationery and Records	400		1,100		400		...	
			Carriage of Tents	500				500		...	
			Record-racks, Boards, &c.	1,360		200		300		...	
			Advertisements	10		10		10		...	
			Repairs to Tents and purchase of Tent Covers.	100		100		100		...	
			Clock-winding	...		60		60		...	
			Window Delivery Ticket	12		12		12		...	
			Hot and Cold Weather Charges	600		600		600		...	
			Carried over	4,432	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897

EXPLANATORY REMARKS.

Salaries.—The increase in the revised estimate is due to the provision made for half the salary of the Famine Commissioner for six months.

Secretary.—The increase in the revised estimate is due to the provision made (1) for the salary of the acting incumbent for one month and twenty-four days when the permanent officer was on privilege leave; and (2) for the disbursement of salary to the permanent Secretary at the rate of Rs. 1,560 instead of Rs. 1,500 from 12th October 1897. In the budget estimate for next year provision has been made at Rs. 1,560 up to 11th October 1898 and at Rs. 1,620 for the remaining portion of the year.

Assistant Secretary.—Provision is made for a Deputy Collector on Rs. 400.

ESTABLISHMENT—*Permanent.*—Provision is made in the revised estimate for charges already incurred as well as those to be incurred on account of substitutes in privilege leave vacancies.

Temporary.—It is expected that the temporary establishment sanctioned in G.Os., Mis. No. 427, dated 5th July 1895, and No. 1081, dated 23rd February 1897, for arranging and indexing the old records will have to be retained for another year; hence the provision under the budget estimate for 1898-99. The special allowance of Rs. 50 payable to Mr. Doutre for supervising the arrangement of records in the Deputy Collector's office, Madras, will cease on the 1st March 1898.

Average.	Accounts. 1894-95.	1895-96.	1896-97.
Rs.	Rs.	Rs.	Rs.
1,984	1,430	2,85	1 697

Allowances.—As the actuals up to date have amounted to Rs. 2,256, the Board would fix the revised estimate for the current year at Rs. 4,000. The increase is due to the frequent touring of members on account of famine. For the budget estimate of next year, the figure adopted represents the average of the actuals of the past three years.

EXPENDITURE.

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

	PROVINCIAL—contd.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies —cont.	Brought forward .	4,432	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897
	Postage Charges	3,300		3,300		3,400		3,060	
	Telegraph Charges	550		550		500		608	
	Telephone Charges	203		203		203		202	
	Binding Charges	100		140		100		...	
	Packing Charges	20		120		20		...	
	Lighting Charges	100		300		170		...	
	Petty Carriage and Cooly Charges . .	300		100		300		...	
	Miscellaneous	273		545		257		4,699	
			9,278		7,850		7,548		8,647
	Deduct—For rounding .		50						
	TOTAL .		1,76,500		1,89,000		1,74,510		1,75,544

21.—MARINE.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat	21A	*	*	*	(a) 12,048

* Transferred to 32. Miscellaneous.

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

	PROVINCIAL.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Sanctioned Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	VILLAGE OFFICERS' SPECIAL TESTS.								
Supplies and Services—	Remuneration to Examiners . . .	460	460	360	360	400	400		
Contingencies—	Service Postage	120		90		120			
	" Telegrams	20		20		20			
	Stationery	150	290	130	240	120	260		
	TOTAL .		750		600		660		20

Items.	Accounts. Average.	1894-95.	1895-96.	1896-97.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Service Postage . .	3,303	3,285	3,573	3,060	
Service Telegrams . .	545	537	491	608	
Telephone Charges . .	203	203	203	202	
Miscellaneous . .	3,648	2,874	3,293	4,777	
Total .	7,702	6,899	7,560	8,647	

Contingencies.—The increase in the revised estimate is due to provision made with reference to the actuals of the first four months of the current year, viz., Rs. 2,532. In the budget estimate for 1898-99 provision has been made for the supply of record racks and rattan mats to the office and clothing to servants.

(a) Margarita . . . . Rs. 11,580
Irene 468
12,048

The Collectors' estimates have been adopted in round figures.

EXPENDITURE.

DETAILED ACCOUNT No. 30A.—STATIONERY AND PRINTING.—Stationery purchased in the Country.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	6,000	6,000	6,000	8,085

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—Government Presses.

Numbers. 1897-98	Numbers. 1898-99.									
		PROVINCIAL.								
		COLLECTORATE PRESSES.								
Establishment—										
129	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236				34,236			
40	40	Apprentices (7)	3,360				3,360			
45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748				5,748		47,876	
44	44	Ballmen 20 (8), 22 (7), (6), (5).	3,900				3,900			
10	10	Wheelers 4 (7), 2 (6), 4 (5) . .	720				720			
1	1	Waterman (7)	84				84			
		Temporary Establishment . .	802				732		422	
			48,850				48,780			
		Deduct—Probable Savings .	*350*				...			
				48,500		48,600		48,780		48,298
Allowances—										
		Travelling Allowance . .	...		...		...		26	26
Supplies and Services—										
		Cost of Materials and Stock .	8,400		8,200		8,400		6,775	
		Cost of European Stores . .	3,000		600		600		871	
				11,400		8,800		9,000		7,646
Contingencies—										
		Rents, Rates and Taxes . .	100		100		100		75	
		Fuller's Earth, Soap, Oil, Wheat Flour, Mats, Ropes, Firewood, etc.	1,600		1,500		1,600			
		Carriage of Gazettes and Forms to Taluks and Petty Carriage Charges.	4,000		4,700		4,700		5,994	
		Repairs to the Press . .	480		360		320			
		Cost of Dealwood Boxes . .	320		340		300			
				6,500		7,000		7,020		6,069
		TOTAL COLLECTORATE PRESSES.		66,400		64,400		64,800		62,039

DETAILED ACCOUNT No. 30D.—STATIONERY AND PRINTING.—Printing at Private Presses.

	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—								
Charges of District Administration	2,300		2,300		2,500		2,981	...
General Administration	...		...		700		...	

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure . .	...	21,500	32,400	21,500	22,727
Charges on account of Pearl Fishery . .	32 D	...	...	...	2,776
TOTAL		21,500	32,400	21,500	25,503
PROVINCIAL.					
Rewards for Destruction of Wild Animals .	...	24,000	24,000	24,000	24,183
Charges on account of Pearl Fishery . .	32 D	6,700	5,900	7,000	2,775
Charges on account of Fishery collection .	32 E	5,000	5,000	5,000	...
TOTAL .		35,700	34,900	36,000	26,958

EXPLANATORY REMARKS.

The actuals of last year include the cost of conveyance of printed forms from the Government Press, Madras, to District Head-quarters. In d's Proceedings, Mis. No. 3053, dated 16th August 1897, the Superintendent, Government Press, has been requested to include such charges is budget estimate. Collectors estimate the charges under this head at Rs. 5,760 and Rs. 5,570, respectively, for the revised and budget nates against Rs. 6,000, the sanctioned estimate. The Board would repeat the latter figure for both the years.

Cost of Materials and Stock.—The decrease under actuals was due to a smaller quantity of materials having been purchased than was anticid. For the revised estimate, Collectors' figures have been adopted. For 1898-99 Collectors provide Rs. 9,680, but the Board considers that sanctioned estimate for the current year may be repeated seeing that the highest actuals during the last three years amounted to Rs. 8,347.
Cost of European Stores.—In the budget estimate for 1898-99, provision has been made for a paging or numbering machine and for a rfdale printing machine, royal size, for the District Press, Trichinopoly.

verage.	Actuals. 1894-95.	1895-96.	1896-97.
Rs.	Rs.	Rs.	Rs.
5,607	8,347	1,699	6,775
2,045	1,854	3,409	871
67	50	75	75
6,575	7,137	6,594	5,994

No provision is necessary as the remaining chapters of the Board's Standing Orders are being printed at the Government Press.

The revised estimate represents the sum of the actuals of the first four months of the current year and those of the last eight months of the evious year. The sanctioned estimate for the current year has been repeated as the budget estimate for 1898-99.

EXPENDITURE.

DETAILED ACCOUNT No. 32D.—MISCELLANEOUS.—Charges on account of Pearl Fishery.

	Numbers. 1897-98.	Numbers. 1898-99.	PEARL FISHERY.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Salaries—	1	1	Superintendent (300)	3,600		3,600		3,600			
			Exchange Compensation Allowance	360		350		397			
			Add—For rounding	10		...		83			
					3,970		3,950		4,080		
Establishment—	1	1	Port Clerk (20)	240		240		240			
					240		240		240		
Allowances—			Travelling Allowance	300		300		300			
					300		300		300		
Supplies and Services—			Coals for Steamers	1,500		745		1,500			
			Cost of examining Pearl Banks	600		600		800			
			Petty Works of Construction	25		...		...			
					2,125		1,345		2,300		
Contingencies—			Postage Charges	20		20		24			
			Telegraph Charges	25		25		36			
			Cloths for Records	5		5					
			Purchase of Books	10		10		20			
			Repairs to Furniture	5		5					
					65		65		80		
			TOTAL		6,700		5,900		7,000		5,551
			IMPERIAL	...	...	...	...	...	...		2,776
			PROVINCIAL	...	6,700		5,900	...	7,000		2,775

DETAILED ACCOUNT No. 32E.—MISCELLANEOUS.—Charges on account of Fishery Collections.

			PROVINCIAL.								
			CHANK FISHERIES.								
Establishment—Temporary—	1	...	Clerk (10)	...		...		120			
			Gumastah (10) for 8 months	80							
			Peon (7) for 10 months	70		120		116			
			Counter (7) for 8 months	56							
			Watcher (5) for 12 months	60							
					266		120		236		
Supplies and Services—			Chanks	4,000		4,107		4,447			
			Preparation of Ropes and Stones for Canoes	78		78		39			
			Hire of Canoes for fishing, carrying and loading Chanks	550		550		303			
			Batta, etc., Charges	30		37		7			
					4,658		4,772		4,796		
Contingencies—			Petty Repairs to Buildings	100		53		53			
			Rates and Taxes	15		13		3			
			Lighting Charges	20		15		5			
			Petty Charges and Cooly hire	20		20		20			
			Office Expenses	7		7		7			
					162		108		88		
					5,086		5,000		5,120		
			Deduct—For rounding		*86*		...		*120*		
			TOTAL CHANK FISHERIES		5,000		5,000		5,000		

[F. / 9 B.]

Financial Department.

Please strike 4 fresh copies each tomorrow 21/12/97

PROCEEDINGS OF THE MADRAS GOVERNMENT.

C. N° 4044 READ the following paper :—

Proceedings of the Revenue Department, No. 1034, dated 11th Dec. 1897, transferring the budget estimates for 1898-99 under 3. Land Revenue and other miscellaneous heads under the control of the Board of Revenue.

Being checked in office.

Proc. Printed as directed. Estimates are appended to Financial proceedings

Q.M. 10398 11/12/97

ORDER—No. 1075, dated 21st Dec 1897.

The estimates are accepted as shown in the appendix to these proceedings.

Cus. 23.12.97 (~~True Extract.~~)

N.M.S. C.J. b/c

~~for Chief Secretary.~~

To

The Revenue Department. 6 10 Land Revenue. Sec's despd 24.12.97.

" Board of Revenue ("). 4 Sec's despd 23/12/97

" Accountant-General.

Editors' Table. given 24.12.97

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G.O., No. , **dated** **189** .

SUBJECT.

Budget Estimates.

Accepting the revised estimates for 189 –9 and the budget estimates for 189 –9 of the

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Papers not filed up, being meant for deputation in original.

N.B.—

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[3/6]
200-20-9-05.

Entered in Budget Register.

21/12/97 Date.

Draft P.C. 21 Dec 1897.

Fair B.C. 21/12/1897.

[G/40]
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