Financial (1898) Department.

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[Despatch Abstract.]

Budget Estimate. Passing orders on the — for 1899-1900 under 3-A. Land Revenue - Charges of Distt. Administration and 3-C. Land Records + Agriculture Revenue Inspectors.

BACK PAPERS.

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FURTHER PAPERS.

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Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

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G.O., No. 1180, 6th December 1898.

DECEMBER.

Budget Estimate.

Passing orders on the — for 1899–1900 under 3-A. Land Revenue—Charges of District Administration and 3-C. Land Records and Agriculture—Revenue Inspectors.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Land Revenue), No. 262, dated 30th September 1898.

Resolution—No. 262, dated 30th September 1898.

In continuation of the Proceedings noted on the margin, the Board begs leave to submit to Government the revised and the budget estimates of charges for 1898–99 and 1899–1900 under 3-A. Land Revenue—Charges of District Administration and 3-C. Land Records and Agriculture—Revenue Inspectors.

Board's Proceedings, No. 254, dated 21st September 1898.
" " 255, " 26th " "
" " 256, " 27th " "
" " 261, " 29th " "

2. The Board has not made any provision in the budget estimate for 1899–1900 on account of the contemplated revision of Tahsildars' and Deputy Tahsildars' establishments; but if the scheme is likely to be introduced with effect from the 1st April next, the estimate should be raised by Rs. 95,000 in round figures, being $\frac{1}{12}$ of the increased expenditure (Rs. 1,04,034) referred to in paragraph 2 of Board's Proceedings, No. 135, dated 3rd June 1898.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
" the Accountant-General.
" all Collectors.
" the Registrar, High Court.

Order—No. 1180, Financial, dated 6th December 1898.

The estimates as shown in the appendix to these Proceedings are accepted, subject to the following remarks:—

(i) *General Establishments—Salaries.*—(*a*) The number against "Exchange compensation allowance" in the column 1899–1900 should be stated.

(*b*) The exchange compensation allowance payable during the third quarter of the current year should have been calculated at $6\frac{13}{16}\frac{6}{9}$ per cent., the rate fixed for that quarter, and not at $7\frac{1}{7}$ per cent. of the salary as taken by the Board of Revenue. The provision under the revised estimate for the current year on this account will be reduced by Rs. 750.

(*c*) The deduction for probable savings under General Establishments will be raised by Rs. 4,000, having regard to the fact that the year 1897, which is one of the three years adopted by the Board of Revenue for arriving at the average, was an exceptional year with few furloughs.

(ii) *Establishment.*—Orders are under issue relative to the appointment of additional officers and establishment to effect a speedy completion of the registration of janmam titles in Malabar. The requisite provision on this account will be made. A lump provision of Rs. ·95 lakh will also be entered in the budget estimate for the ensuing year on account of the contemplated revision of the Tahsildars' and Deputy Tahsildars' establishments in the Presidency.

(iii) *Supplies and Services.*—The provision made in the budget estimate for the ensuing year on account of charges for the "Translation of Mahratta Paimash accounts" will be struck out. In 1897–98 the actual expenditure was only Rs. 6. If any charge on this account is likely to be incurred, a special application should, if necessary, be made to the Government for an allotment.

(iv) *Contingencies.*—(*a*) The provision made on account of clock-winding will be omitted with reference to the instructions in G.O., No. 1007, Financial, dated 3rd December 1897.

(*b*) The cost of lighting charges for *Sub-Divisional Establishments* will be limited to the sanctioned estimate for the current year. These charges should not be encouraged.

(*c*) The budget provision for the ensuing year in respect of certain items under this head will be reduced as shown below:—

	Budget Estimate for 1899–1900.	
	As proposed by the Board.	As reduced by Government.
	Rs.	Rs.
General Establishments—		
1. Purchase of country articles each costing less than Rs. 50	11,000	10,000
2. Repairs to furniture	2,500	2,200
3. Peons' belts and badges	1,340	1,000
4. Record-racks and boards	2,600	2,000
Sub-Divisional Establishments—		
1. Purchase of European articles each costing less than Rs. 500	200	100
2. Purchase of European articles each costing not less than Rs. 5	1,500	1,000
3. Repairs to furniture	1,600	1,500
4. Liveries and clothing of servants	290	230
5. Peons' belts and badges	1,000	300
6. Record-racks and boards	1,400	1,000
7. Scavenging expenses	700	600
8. Binding charges	2,800	2,300

2. The Board of Revenue should, in consultation with the Plague Commissioner, report the provision required in the ensuing year on account of the cost of additional establishments entertained in Revenue offices on account of the extra duties thrown upon the existing staff in connection with the plague.

(True Extract.)

G. STOKES,
Chief Secretary.

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

[Appendix.

Exd. C. M. Thumbuswamy.

EXPENDITURE.

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Charges of District Administration . . .	3A	40,49,500	39,85,000	39,26,000	43,16,714

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

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	22,10,206		22,18,410		21,81,237		24,49,555	
SUB-DIVISIONAL ESTABLISHMENTS	17,25,739		16,58,702		16,34,370		17,69,793	
AMINDIVI COIR ESTABLISHMENT	33,100		31,100		35,700		22,904	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	70,400		68,900		64,433		67,262	
HOSPITAL CHARGES	10,055		7,888		10,260		7,200	
TOTAL .		40,49,500		39,85,000		39,26,000		43,16,714

* Under the control of the Commissioners of Land Revenue.

EXPLANATORY REMARKS.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			GENERAL ESTABLISHMENTS.								
			Collectors and Magistrates—								
Salaries—	3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4] . . .	86,400				86,400			
	16	16	1st Grade (2,333⅓)[4] . . .	4,30,080		5,53,000		4,30,080		5,35,433	
	1	1	2nd „ (1,800)[4] . . .	20,736				20,736			
	1	1	Collector of Nilgiris (2,000)[4] (*a*) .	23,040				23,040			
	12	12	Sub-Collectors (1,166⅔)[4] . .	1,61,280				1,61,280			
	2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4] . . .	26,880		1,72,000		26,880		1,89,842	
	* 15	15	Head Assistant Collectors (768⅓)[4]	1,32,768				1,32,768			
	2	† 1	Special „ „ (768⅓)[4]	8,851				17,702			
	* 2	2	Senior „ „ (768⅓)[4]	17,702		1,45,000		17,702		1,50,332	
			Assistant Collectors (560),[4] (385)[4], (358)	73,000		66,000		68,000		76,586	
			Deputy Collectors (*b*)—								
	1	1	1st Class (700) . . .	8,400				8,400			
	5	4	2nd „ (600) . . .	28,800				36,000			
	13	15	3rd „ (500) . . .	90,000				78,000			
	21	21	4th „ (400) . . .	1,00,800		3,53,000		1,00,800		3,60,981	
	17	17	5th „ (300) . . .	61,200				61,200			
	18	17	6th „ (250) . . .	51,000				54,000			
			Temporary Deputy Collectors .	15,700		24,000		9,400		25,139	
	1	1	Local Allowance to Deputy Collector, Wynaad . . .	1,800		1,800		1,800		1,800	
	64		Exchange Compensation Allowance.	61,000		57,250		69,358		82,724	
				13,99,437		13,72,050		14,03,546		14,22,837	
			Deduct—Probable Savings .	*20,713*		...		*19,854*		...	
				13,78,724		13,72,050		13,83,692		14,22,837	
			Deduct—One-fifth (after deducting Rs. 4,800 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) .	*2,74,785*		*2,73,450*		*2,75,778*		*2,83,461*	
				11,03,939		10,98,600		11,07,914		11,39,376	
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page) (*c*) . .	9,595		9,540		9,677		10,059	
			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.) . .	3,800		4,800		3,900		3,818	
			Extra Assistant Commissioner, Central Provinces . . .	...		900		...		1,500	
					11,17,334		11,13,840		11,21,491		11,54,753
			(i) COLLECTOR'S OFFICE.								
			VERNACULAR CORRESPONDENCE.								
Establishment—	22	22	Sheristadars 11 (225), 10 (200), 1 (175)	55,800				55,800			
	313	319	Clerks 20 (70), 20, (60), 1 (45), 1 (40), 20 (35), 40 (30), 60 (25), 19 (20), 138 (15) . . .	1,02,420				1,02,420			
			ENGLISH CORRESPONDENCE.								
	231	231	Clerks 20 (150), 1 (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), 1 (80), 1 (50), 40 (45), 1 (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), 1 (100), 5 (70)	27,900				27,900			
	57	58	Shroffs 15 (50), 15 (25), 4 (20), 24 (15)	18,780				18,540			
	56	56	Accountants 20 (25), 21 (20), 15 (15).	13,740				13,740			
			Carried over .	4,64,340	11,17,334		11,13,840	4,64,100	11,21,491		11,54,753

(*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.
† Excludes one appointment transferred to the Provincial Civil Sevice—*vide* G.O., No. 1056, Public, dated 17th August 1898.

EXPLANATORY REMARKS.

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

—	Actuals for four months.	Average expenditure during three years.	Two-thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,80,016	5,59,731	3,73,154	5,53,170	5,53,000
Sub-Collectors ...	53,662	1,77,034	1,18,023	1,71,685	1,72,000

—	Actuals for four months.	Actuals for the last eight months 1897-98.	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Head Assistant Collectors ...	44,883	99,520	1,44,403	1,45,000
Assistant Collectors	16,615	49,075	65,690	66,000
Deputy Collectors	1,14,952	2,37,791	3,52,743	3,53,000
Temporary Deputy Collectors.	7,047	17,120	24,167	24,000

Assistant Collectors and temporary Deputy Collectors.—For the budget estimate of 1899-1900, the average of the actuals of the past three years has been adopted.

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

	Rs.	
Actuals for the first four months	18,453	
Probable expenditure in August and September 1898.	9,046	at the percentage (6 $\frac{1}{11}$ of salary) worked with reference to the actuals of the first three months.
Third quarter of 1898-99	1,418	at 6$\frac{1}{11}$ per cent. of salary worked with reference to the actuals of the first three months.
Fourth quarter of 1898-99	15,239	at 7½ per cent of salary worked with reference to the actuals of the first three months.
Total ...	57,276	

The budget estimate has been fixed at Rs. 15,239 × 4 or 60,956, the percentage taken being the same as in the last quarter of the current year—*vide* Accountant-General's Circular No. XXI, dated 16th August 1898.

Probable savings in the budget estimate under Salaries.—A saving of Rs. 16,713 has resulted on an average during the last three years as under.

—	Pay as per scale. Rs.	Actuals. Rs.	Difference. Rs.
1895-96	13,54,382	13,40,223	— 14,159
1896-97	13,63,382	13,31,419	— 31,963
1897-98	13,44,129	13,40,113	— 4,016
Average savings ...			— 16,713

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	4,64,340	11,17,334		11,13,840	4,64,100	11,21,491		11,54,753
		(i) OFFICE SERVANTS.								
Establishment—contd. 71	72	Gollahs 15 (10), 26 (8), 31 (7)	6,900				6,816			
325	325	Attenders 1 (14), 2 (12), 42 (10), 120 (8), 160 (7)	30,456				30,456			
62	62	Muchis 21 (15), 20 (12), 21 (10)	9,180				9,180			
21	21	Duffadars (14)	3,528				3,528			
375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7)	34,452				34,452			
41	41	Masalchis 1 (7), 40 (6)	2,964				2,964			
41	41	Sweepers (6)	2,952				2,952			
1	1	Gardener (9)	108				108			
3	3	Scavengers (7), (5), (3½)	186				186			
		(ii) SUB-COLLECTOR'S OFFICE.	5,55,066				5,54,742		5,55,088	
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15)	45,660				45,660			
15	15	Attenders (8)	1,440				1,440			
15	15	Muchis (10)	1,800				1,800			
15	15	Duffadars (10)	1,800				1,800		60,261	
87	87	Peons (7)	7,308				7,308			
15	15	Masalchis (6)	1,080				1,080			
15	15	Sweepers (6)	1,080				1,080			
		(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.								
106	106	Clerks 22 (70), 20 (45), 20 (35), 1 (30), 1 (25), 22 (20), 20 (15)	47,220				47,220			
20	20	Attenders (8)	1,920				1,920			
21	21	Muchis 1 (12), 20 (10)	2,544		7,50,000		2,544			
106	106	Peons 1 (10), 22 (8), 83 (7)	9,204				9,204			
22	22	Masalchis (6)	1,584				1,584		60,895	
1	1	Sweeper (6)	72				72			
1	1	Scavenger (5)	60				60			
		(iv) DEPUTY COLLECTOR'S OFFICE.								
186	186	Clerks 1 (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15)	53,580				53,580			
45	45	Attenders 1 (10), 44 (8)	4,344				4,344			
143	143	Peons 2 (8), 139 (7), 2 (6)	12,012				12,012			
43	43	Masalchis 42 (6), 1 (5)	3,084				3,084		69,711	
3	3	Lascars (7)	252				252			
1	1	Sweeper (6)	72				72			
		Total	7,51,182				7,50,858		7,45,955	
		Increase of pay to 1 Sub-Divisional Sheristadar	780				780			
		Local Allowance for the Collector's establishment, Nilgiris—								
		Clerks 1 (25), 2 (20), 4 (15) 6 (10), 5 (5)	2,520				...			
		Servants (2)	24				...			
		Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—								
		Clerks 1 (35), 1 (15), 1 (10)	720				720			
		Servants 2 (4), 2 (3½), 1 (3), 1 (2¼)	246				246		1,879	
		Deputy Collector's establishment, Wynaad—								
		Clerks 1 (25), 1 (15), 2 (10)	720				720			
		Servants 1 (4), 3 (3½), 1 (3)	210		7,50,000		210			
		Temporary Establishment for the registration of Janmam titles in Malabar	7,416		23,600		4,944		32,334	
		Temporary Establishment for Assistant Collectors, etc.	20,084				8,356			
		Famine Batta	...				...		2,954	
			7,83,902				7,66,834		7,83,122	
		Deduct—Probable Savings	*5,402*				*3,534*		...	
			7,78,500		7,73,600		7,63,300		7,83,122	
		Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*1,53,530*		*1,52,550*		*1,50,490*		*1,53,527*	
			6,24,970		6,21,050		6,12,810		6,29,595	
		Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	1,000		900		1,160		915	
				6,25,970		6,21,950		6,13,970		6,30,510
		Carried over		17,43,304		17,35,790		17,35,461		17,85,263

EXPLANATORY REMARKS.

Establishment—Permanent.—There is an increase of Rs. 27 per mensem in cost as compared with last year—*vide* Appendix A.
The revised estimate of the current year has been arrived at as follows :—

	Rs.
1. Average of the actuals of the past 3 years	7,48,222
2. Local allowance for 7 months for the establishment on the Nilgiris sanctioned in G.O.R., No. 985, dated 12th September 1898, Financial	1,309
3. Add cost on account of the increase in the permanent establishment	297
ADD ...	7,49,828
or	7,50,000 in round figures.

For the Budget estimate of 1899-1900, provision is made for the grant of the Nilgiri local allowance throughout the year ; this raises the charges under Permanent Establishment to Rs. 7,51,000, in round numbers ; the probable savings Rs. 5,402 have been fixed so as to arrive at this figure.

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

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.*	Rs.	Rs.
	Brought forward		17,43,304		17,35,790		17,35,461		17,85,263
Allowances—	Tentage of Officers	33,400		33,400		33,400		33,004	
	Travelling Allowance of Officers	1,16,000		1,19,000		1,12,000		1,29,204	
	Travelling Allowance of Establishment	69,000		69,000		69,000		69,032	
		2,18,400		2,21,400		2,14,400		2,31,240	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*43,680*		*44,280*		*42,880*		*46,243*	
		1,74,720		1,77,120		1,71,520		1,84,997	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,040		1,460		1,740		1,028	
	Add—For rounding	...		...		...		...	
			1,75,760		1,78,580		1,73,260		1,86,025
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		3,408	
	Petty works of Construction	2,670		370		100		3,989	
	Cost of Land	550		550		100		4,050	
	Remittance of Treasure within the District	8,300		8,300		9,000		13,319	
	Law Charges in the Revenue Department	6,000		8,300		5,000		7,889	
	Charges for the service of Revenue Processes	100		100		100		...	
	Fees for Searches in Registration Offices	5,500		13,000		4,800		1,53,694	
	Remuneration to Copyists and Examiners	26,300		26,300		30,000		26,658	
	Management of Estates	8,800		11,200		6,230		10,594	
	Land Acquisition Charges	2,800		2,600		2,000		434	
	Registration Charges	370		400		400		99	
	Translation of Mahratta Paimash Accounts	...		70		70		6	
	Cost of Treasure Bags	5,800		5,500		5,000		6,865	
	Examination of Female Gosha Pensioners	10		10		...		...	
		70,200		79,700		65,800		2,31,005	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*600*		*600*		*600*		*682*	
		69,600		79,100		65,200		2,30,323	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,200		2,840		2,340		2,840	
	Add or *Deduct*—For rounding	*34*		*32*		*34*		...	
			71,766		81,972		67,506		2,33,163
Contingencies—	Purchase of European articles each costing less than Rs. 5	210		250		600			
	Purchase of European articles each costing not less than Rs. 5	1,000		1,400		900			
	Purchase of Country articles each costing less than Rs. 50	10,000		9,900		9,500		14,702	
	Purchase of Country articles each costing not less than Rs. 50	1,900		1,900		2,500			
	Purchase of Books	280		300		300		68	
	Purchase of Periodicals	300		(a) 600		400		272	
	Subscription to Newspapers	90		90		90		...	
	Cost of Europe stores (including freight)	170		160		200		349	
	Repairs to Furniture	2,200		2,230		2,000		2,276	
	Repairs to Boats	900		800		600		3,183	
	Liveries and Clothing of Servants	300		300		300		864	
	Peons' Belts and Badges	1,000		1,020		700		2,582	
	Carriage of Stationery and Records	25,000		25,000		22,000		28,026	
	Cloth for Records	1,500		1,600		2,000		1,499	
	Record-racks, Boards, etc.	2,000		1,500		1,100		2,048	
	Rattan-mats and Blinds	400		300		170		243	
	Table Cloth	400		400		400		285	
	Office Scales and Weights	800		700		700		556	
	Advertisements	500		700		500		414	
	Tolls	200		200		150		105	
	Carriage of Tents	...		...		...		26	
	Money Order Commission	...		10		...		1	
	Carried over	49,150	19,90,830	49,360	19,96,342	45,110	19,76,227	57,499	22,04,451

Items.	Accounts.* Average.	1895-96.	1896-97.	1897-98.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Tentage of Officers	33,081	33,257	32,982	33,004	*Travelling allowance of officers.*—The Board has adopted the estimate of Collectors for the current and ensuing years amounting to Rs. 1,18,800 and 1.16.300, respectively, against the sanctioned estimate of Rs. 1,12,000. The increase occurs chiefly in Nellore (Rs. 1.500), Cuddapah (Rs. 1,500), Anantapur (Rs. 2,000) and Bellary (Rs. 1,500). The increase in Nellore is attributed to Famine, while that in Bellary is ascribed to officers being on constant tour in connection with measures adopted for the prevention of plague. The Collector of Cuddapah states that the estimate has been fixed with reference to the actuals of the first four months of the current year and of the last eight months of 1897-98. The Collector of Anantapur has not explained the increase; but his estimate has obviously been based on the actuals of the first four months.
Travelling Allowance of Officers	2,86,525	1,13,364	1,15,359	1,75,437	
Travelling Allowance of Establishment		1,46,209	1,71,172	1,38,033	*Travelling allowance of establishment.*—The total of the actuals of the first four months of the current year (Rs. 27,565) and those of the last eight months of 1897-98 (Rs. 42,296) have been adopted in round figures for both the revised and budget estimates, a slight deduction being made with reference to the actuals of 1897-1898.
Conveyance Allowance, Tahsildar, Madras	514	600	480	463	
SUPPLIES AND SERVICES.					
Elephant Charges	3,564	4,384	2,900	3,408	*Search fees.*—The actuals of last year amounted to Rs. 1,53,694 against the sanctioned estimate of Rs 1,200. The increase occurred chiefly in Ganjám (Rs. 29,000), Anantapur (Rs. 7,199) and Bellary (Rs. 1,15,725) and was due to adjustment of fees to the credit of the Registration Department for searches made in connection with the grant of numerous loans under the Land Improvement and Agriculturists' Loans Acts on account of famine. For the revised estimate of the current year and for 1899-1900, the total of the Collectors' estimates has been adopted.
Petty works of Construction	37,842	†58,894	†46,205	8,426	
Cost of Land	2,302	76	1,672	5,157	
Remittance of Treasure within the district	28,931	23,158	24,765	38,871	
Law Charges	8,563	7,211	9,276	9,203	
Charges for the Service of Revenue Processes	20,004	21,135	19,996	18,882	
Fees for Searches in Registration Offices	87,311	2,872	20,039	2,39,022	
Remuneration to Copyists and Examiners	1,18,095	1,16,020	1,14,654	1,23,611	*Remuneration to Copyists and Examiners.*—The pay of the Copyists entertained on fixed salaries under G.O., No. 1870, Revenue, dated 28th April 1898, will be met from the provision made against 'Remuneration to copyists and examiners' under General and Sub-Divisional Establishments.
Stone Quarry Charges	101	244	37	21	
Miscellaneous	20,287	17,219	21,995	21,648	
Total	3,27,000	2,51,213	2,61,539	4,68,249	*Management of Estates.*—The increase in the actuals of 1897-98 as compared with the sanctioned estimate for the year was due chiefly to the payment of Rs. 2,546 made to certain relatives of the last holder of the Konde Estate on account of the one-fourth share of the income due to them for faslis 1303 to 1307 under G.O., No. 3345, Revenue, dated 2nd July 1897, and to the inclusion under this item of a sum of Rs. 1,275 paid on account of arrears of Land Revenue and cesses due on certain other escheated estates which had in previous years been deducted from the gross receipts. The Collector of South Canara provides Rs. 8,500 for 'Management of Konde Estate', and Rs. 1,000 for the management of other estates in the revised estimate for the current year and states that the increase of Rs. 2,270 under the former item is required to cover the payment of the balance of the arrears of income due to the relatives of the last holder for faslis 1303 to 1307, and that the latter item includes Rs. 325 being the probable cost of the construction of a revetment on the Budoli Estate. The Board observes that the balance of one-fourth share of income from Konde Estate which was paid in June 1898 was Rs. 2,468 and that in addition to this a further sum of Rs. 1,500 is payable in March next for fasli 1308, so that the increase to be provided for is about Rs 3,968. The Board would accordingly fix Rs. 10,200 + Rs. 1,000 or Re. 11,200 as the revised estimate for the current year and adopt the Collector's figure Rs. 8,800 for the budget estimate of the ensuing year.
Purchase of Country and European Articles	10,226	‡3,224	‡5,618	21,836	The estimates of the remaining items have been based on the anticipated requirements of Collectors.
Books, Periodicals and Newspapers.	646	676	912	350	
Rents, Rates and Taxes	21,438	20,700	21,343	22,270	
Hot and Cold Weather Charges	4,423	4,519	4,543	4,208	
Cost of European Stores	564	910	434	349	
Telephone Charges	40	42	70	8	
Binding Charges	4,147	3,270	3,229	5,943	
Other items	1,21,974	1,21,601	1,24,896	1,19,423	
Total	1,63,458	1,54,942	1,61,045	1,74,387	

(a) The estimate is fixed with reference to the actuals (Rs. 511) of the first four months of the current year and of those of the last eight months of the previous year (Rs. 94).

* These figures include the charges on account of sub-divisional as well as general establishments.
† Includes charges on account of repairs.
‡ Excludes the value of country articles costing less than Rs. 50 and of Europe articles costing less than Rs. 5.

EXPENDITURE.

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

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	49,150	19,90,830	49,360	19,96,342	45,110	19,76,227	57,499	22,04,451
Contingencies—contd.	Telephone Charges	...		...		...		8	
	Prickly-pear Destruction Charges	100		100		100		2	
	Clock-winding	...		...		...		89	
	Hot and Cold Weather Charges	(*b*) 3,700		(*b*) 3,700		3,700		3,403	
	Sweepers' Allowances	60		60		50		67	
	Scavenging Expenses	700		700		700		666	
	Rents, Rates and Taxes	(*c*) 14,300		(*c*) 14,300		14,600		13,807	
	Binding Charges	4,400		4,400		4,400		4,083	
	Packing Charges	400		400		400		308	
	Lighting Charges	(*d*) 5,600		(*d*) 5,600		6,500		5,566	
	Window Delivery Ticket	90		90		90		84	
	Petty Carriage and Cooly Charges	3,400		3,400		3,000		3,840	
	Cooly Shroffs	200		200		200		...	
	Cost of Stationery	...		30		...		98	
	Landing and Shipping Charges	200		200		400		242	
	Office Expenses and Miscellaneous	4,220		4,220		4,250		6,472	
		86,520		86,760		83,500		96,234	
	Deduct—One-fifth (except on Rs. 2,300 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	*16,844*		*16,892*		*16,220*		*18,812*	
		69,676		69,868		67,280		77,422	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	700		700		1,030		708	
		70,376		70,568		68,310		78,130	
	Telegram Charges	18,000		19,000		12,500		31,338	
	Postage Charges	1,13,000		1,15,000		1,05,200		1,21,861	
	Petty Repairs to Buildings	18,000		17,500		19,000		13,775	
			2,19,376		2,22,068		2,05,010		2,45,104
	TOTAL GENERAL ESTABLISHMENTS.		22,10,206		22,18,410		21,81,237		24,49,555
	SUB-DIVISIONAL ESTABLISHMENTS.								
Salaries—	Tahsildars (250)	36,000				36,000			
	Do. (225)	64,800				64,800			
	Do. (200)	96,000				96,000			
	Local Allowance for Wynaad	600				600			
	Tahsildars (175)	88,200				88,200			
	Do. (150)	72,000				72,000			
	Local Allowance for Kollegal	600				600			
	Deputy Tahsildars (150)	1,800				3,600			
	Do. (125)	...				1,500		5,87,307	
	Do. (120)	74,880				72,000			
	Do. (100)	1,27,200				1,27,200			
	Local Allowance for Polavaram, Chodavaram, Kodaikanal, Coonoor, Ootacamund and Yellavaram, 3 (30), 2 (25), 1 (5)	1,740				720			
	Local Allowance for Wynaad Deputy Tahsildars	1,200				1,200			
		5,65,020		5,83,000		5,64,420		5,87,307	
	Deduct—Probable savings	*450*							
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	5,64,570 *1,12,434*		*1,16,120*		*1,12,404*		*1,16,981*	
		4,52,136		4,66,880		4,52,016		4,70,326	
	Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	4,620		4,900		4,620		4,624	
	Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	52,460		52,900		52,073		52,482	
	Add—For rounding	...		...		...		...	
			5,09,216		5,24,680		5,08,709		5,27,432
	Carried over		5,09,216		5,24,680		5,08,709		5,27,432

Numbers		
1898-99.	1899-1900.	
12	12	
24	24	
40	40	
42	42	
40	40	
2	1	
1	...	
50	52	
106	106	
	*6	
2	2	

* G.Os., No. 430, dated 12th March 1898, Judicial and R. No. 985, dated 12th September 1898.

EXPLANATORY REMARKS.

(*b*) The average of the actuals of the past three years for "Hot and cold weather charges" under General and Sub-divisional establishments, having been Rs. 4,423, the sanctioned estimate is retained.

(*c*) Collectors estimate the charges under this head at Rs. 15,112 for both the revised and budget estimates. Considering that the actuals of the first four months of the current year and the last eight months of 1897-98 have amounted only to Rs. 14,304, the Board would adopt this figure for both years.

(*d*) As the actuals of the first four months of the current year and the last eight months of 1897-98 have amounted to only Rs. 5,343, the Board would adopt the actuals of last year in round numbers for the revised and budget estimates.

Telegram and Postage charges under General and Sub-divisional establishments.—The provision in the revised and budget estimates has been made with reference to Collectors' Estimates as modified slightly with reference to the actuals of the first four months of the current year. The increased provision is considered necessary in view to the measures undertaken for the prevention of the plague and the possibility of an extension of famine-relief operations.

	Average.	Accounts.		
		1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.	Rs.
Telegram charges	26,005	14,883	23,108	40,023
Postage charges	2,14,624	1,99,073	2,13,971	2,30,827

Salaries.—For the revised estimate, the Board has adopted Rs. 5,83,000, which represents very nearly the average of the actuals of the past three years and is also almost identical with the actuals of the first four months of the current year *plus* those of the last eight months of 1897-98.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Rs.	Revised Estimate, 1898-99. Rs.	Rs.	Budget Estimate, 1898-99. Rs.	Rs.	Accounts, 1897-98. Rs.	Rs.
			Brought forward .		5,09,216		3,24,680		5,08,709		5,27,432
Establishment—	159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50) .	99,960				99,960			
	2	2	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25) .	660				660			
	1,960	1,961	Clerks 2 (35), 6 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), 1 (17), 1,507 (15), 1 (12½), 1 (12), 81 (10)	3,71,868				3,72,288			
	21	38	Local Allowance 2 (15), 3 (12½), 11 (10), 5 (7½), 17 (5) . .	3,600				2,340			
			Servants—								
	318	318	Dufterbunds 1 (10), 15 (9), 1 (8), 301 (7)	27,120				27,120			
	159	160	Daffadars 1 (10), 157 (8), 2 (7) .	15,360				15,264			
	3,698	3,698	Peons 2 (9), 4 (8), 24 (7), 3,664 (6), 3 (5), 1 (3) . . .	2,66,640				2,66,952			
	312	312	Masalchi 2 (7), 310 (5) . .	18,768				18,828			
	157	157	Sweepers (5)	9,420				9,420			
	2	2	Gollahs (10), (7) . . .	204				204			
	5	5	Scavengers 1 (6), 1 (5), 2 (2½), 1 (2)	216				216			
	42	61	Local allowance 1 (4), 3 (3½), 28 (3), 4 (2½), 16 (2), 9 (1) . .	1,794				1,446			
				8,15,610				8,14,698			
			Tirvajasti Village Establishment in Kistna—								
	96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,244			
	83	83	Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992			
	43	43	Mohatads (3)	1,548				1,548			
	96	96	Vettis (3)	3,456				3,456			
				18,240				18,240			
			Establishment to supervise the recently reserved villages—								
	4	4	Munsifs 2 (7), 1 (5), 1 (2) .	252				252			
	1	1	Karnam (6)	72				72			
	2	2	Peons (5)	120				120			
	1	1	Pettandar (1½) . . .	18				18			
	1	1	Bariki (1)	12				12			
				474				474			
				8,34,324		8,20,000		8,33,412		8,18,762	
			Temporary Establishment including that for the registration of Janmam titles . .	45,000		41,500		46,700		51,586	
			Famine Batta	...		* 200		...		9,867	
			Improvement in the position of Taluk Establishments	95,000		...		...		...	
				9,74,324		8,61,700		8,80,112		8,80,215	
			Deduct—One-fifth (except on Rs. 10,608 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	*1,92,743*		*1,70,218*		*1,73,901*		*1,73,906*	
				7,81,581		6,91,482		7,06,211		7,06,309	
			Add—One-fifth of Establishment of Hill Tract Magistrates (p.) . .	2,500		2,400		2,100		2,418	
					7,84,081		6,93,882		7,08,311		7,08,727
Allowances—			Travelling Allowance of Tahsildars . .	47,000		47,000		42,000		46,233	
			Travelling Allowance of Establishment .	70,000		70,000		76,000		69,001	
			Conveyance Allowance—								
			Tahsildar, Madras (40)	480		480		480		463	
				1,17,480		1,17,480		1,18,480		1,15,697	
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	*23,400*		*23,400*		*23,600*		*23,047*	
				94,080		94,080		94,880		92,650	
			Add—One-fifth of Allowances of Hill Tract Magistrates, etc. (p.) . .	800		900		...		863	
					94,880		94,980		94,880		93,513
			Carried over .		13,88,177		13,13,542		13,11,900		13,29,672

EXPLANATORY REMARKS.

Establishment.—The revised estimate has been fixed with reference to the (Rs. 8,20,099) average of the actuals of the past three years.

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.		
1895-96	564	583	19	832	819	13
1896-97	564	578	14	832	822	10
1897-98	564	587	23	833	819	14
		Average +	19		Average —	13

Net excess expenditure, Rs. 6,000.

* This represents the actuals of the first four months.

ALLOWANCES.

Travelling allowance of Tahsildars.—The actuals of the first four months of the current year have amounted to Rs. 14,944. At this rate, the probable expenditure for the whole year will be Rs. 14,944×3 or 44,832. Against this sum Collectors provide Rs. 47,100 for the revised and budget estimates. As the actuals of the first four months of the current year and the last eight months of the previous year have amounted to Rs. 46,858, the Board would fix the estimates at Rs. 47,000 in round figures.

Travelling allowance of establishment.—The total of the actuals of the first four months (Rs. 24,010) and of those for the last eight months of the previouse year (Rs. 46,566) has been adopted in round figures at Rs. 70,000 against the Collectors' estimates of Rs. 73,860 for both the revised and the budget estimate.

EXPENDITURE.

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

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .		13,88,177		13,13,542		13,11,900		13,29,672
Supplies and Services—	Cost of Land	...		...		...		1,107	
	Petty Works of Construction . . .	3,800		5,400		5,400		4,437	
	Remittance of Treasure within the District .	18,000		18,000		15,000		25,552	
	Law Charges in the Revenue Department .	800		900		500		1,314	
	Charges for the Service of Revenue Processes.	20,000		20,000		20,900		18,882	
	Fees for Searches in Registration Offices .	4,900		8,200		1,800		85,328	
	Remuneration to Copyists and Examiners .	93,000		93,000		86,000		96,953	
	Land Acquisition Charges . . .	500		500		1,300		...	
	Registration Charges	1,000		1,000		1,000		307	
	Purchase of Demarcation Stones . .	2,800		2,800		2,800		1,269	
	Commission for Collection of Water-tax .	1,300		1,300		300		1,069	
	Translation of Mahratta Paimash Accounts .	...		30		30		7	
	Stone quarry Charges	50		50		50		21	
	Cost of Treasure Bags	2,500		2,500		2,500		998	
	Examination of Female Gosha Pensioners .	...		...		50		...	
		1,48,650		1,53,680		1,37,630		2,37,244	
	Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc. (p.)	300		500		...		498	
			1,48,950		1,54,180		1,37,630		2,37,742
Contingencies—	Purchase of European Articles each costing less than Rs. 5	100		100		100			
	Purchase of European Articles each costing not less than Rs. 5	1,000		1,000		1,000		7,134	
	Purchase of Country Articles each costing less than Rs. 50	11,800		12,000		12,000			
	Purchase of Country Articles each costing not less than Rs. 50	900		1,000		1,000			
	Purchase of Books	90		90		90		9	
	Purchase of Periodicals	30		30		30		1	
	Repairs to Boats	...		...		...		181	
	Repairs to Furniture	1,500		1,500		1,500		1,482	
	Liveries and Clothing of Servants . .	230		230		230		370	
	Peons' Belts and Badges	300		300		300		181	
	Carriage of Stationery and Records . .	25,000		25,000		21,000		28,031	
	Cloth for Records	1,900		2,000		2,600		1,816	
	Record-racks, Boards, etc.	1,000		1,200		1,000		454	
	Rattan-mats and Blinds	200		200		200		84	
	Table Cloth	450		450		450		150	
	Office Scales and Weights	900		900		900		71	
	Advertisements	10		10		10		1	
	Tolls	80		80		80		48	
	Clock winding	...		...		100		6	
	Hot and Cold Weather Charges . . .	800		800		800		805	
	Scavenging Expenses	600		600		400		476	
	Rents, Rates and Taxes	8,000		8,500		7,000		8,463	
	Binding Charges	2,300		2,300		2,300		1,860	
	Packing Charges	170		170		170		80	
	Lighting Charges	14,000		14,000		14,000		16,866	
	Petty Carriage and Cooly Charges . .	3,100		3,100		2,600		3,062	
	Office Expenses and Miscellaneous . .	4,460		4,420		5,440		6,203	
	Landing and Shipping Charges . . .	10		10		...		9	
	Sweepers' allowances	10		10		...		26	
	Cost of Stationery	...		100		...		234	
	Money Order Commission	...		...		...		50	
		78,940		80,100		75,300		78,153	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	*15,788*		*16,020*		*15,060*		*15,544*	
		63,152		64,080		60,240		62,609	
	Add—One-fifth of Contingencies of Hill Tract Magistrates, etc. (p.) .	460		500		...		546	
		63,612		64,580		60,240		63,155	
	Telegram Charges	4,000		4,900		3,000		8,685	
	Postage Charges	96,000		97,500		96,000		1,08,966	
	Petty Repairs to Buildings . . .	25,000		24,000		25,600		21,573	
			1,88,612		1,90,980		1,84,840		2,02,379
	TOTAL SUB-DIVSL. ESTABTS. .		17,25,739		16,58,702		16,34,370		17,69,793

EXPLANATORY REMARKS.

SUPPLIES AND SERVICES.

Remittance of Treasure within the district.—Collectors' estimates amount to Rs. 17,910 for the revised estimate and to Rs. 18,110 for 1899-1900. As these amounts very nearly correspond with three times the actuals of the first four months of the current year, viz., Rs. 6,209, the Collectors' estimates will be adopted in round figures at Rs. 18,000 for both the years.

Charges for the service of Revenue process.—The average of the actuals of the past three years has been adopted.

		Rs.
Kurnool	...	60,236
Vizagapatam	...	18,823
Cuddapah	...	3,434

Fees for searches in Registration Offices.—The affected districts of Kurnool, Vizagapatam and Cuddapah chiefly contributed to the large expenditure during 1897-98. For the revised and budget estimates, the Collectors' figures have been adopted.

The provision for the remaining items has been based on the anticipated requirements of Collectors.

Contingencies.—The provision against the several sub-heads has been made with reference to the anticipated requirements of Collectors.

"Purchase of furniture" as reclassified in the Budget Estimates for 1900-1901 now comprises the items marked X as per A.G.'s letter No. T Genl 97. 820-5-99.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			AMINDIVI COIR ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Manager (85)	1,020				1,020			
	2	2	Clerks (15)	360				360		2,487	
	13	13	Servants—Weigher 1 (7); Peons 1 (9), 9 (8), 2 (6)	1,200				1,200			
	1	1	Clerk (15) (Temporary)	180				180		...	
			Famine Batta	...				...		20	
					2,760		2,760		2,760		2,507
Allowances—			Travelling Allowance	350		350		350		451	
Supplies and Services—			Coir Charges	29,990		27,990		32,590		19,946	
					30,340		28,340		32,940		20,397
			TOTAL AMINDIVI COIR ESTABT.		33,100		31,100		35,700		22,904
			PROVINCIAL.								
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.								
Establishment—	62	63	District Audit Clerks 1 (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 2 (25), 8 (20), 21 (15)	25,500				25,320			
	6	7	Attenders 1 (8), 6 (7)	600				516			
	2	1	Peon (6)	72				156		28,845	
		19	Taluk Clerks (15)	3,420				...			
			Personal Allowance 1 (10), 2 (5)	240				240			
			Local Allowance	180				...		...	
			Temporary Establishment	...				...		470	
			Famine Batta	...				...		52	
				30,012				26,232		29,367	
			Deduct—Probable Savings	212				137		...	
				29,800				26,095		29,367	
Allowances—			Travelling Allowance	1,500				...		1,391	
Contingencies—			Purchase of Country and European Articles	500							
			Repairs to Furniture	30				530		337	
			Binding Charges	230				230		25	
			Carriage of Stationery and Records	160				160		143	
			Hot and Cold Weather Charges	80				80		28	
			Peons' Belts and Badges	...				...		47	
			Printing Charges	800				800		2	
			Purchase of Periodicals	...				...		294	
			Rents, Rates and Taxes	...				...		2	
			Rattan Mats and Blinds	...				...		4	
			Cost of Stationery	...				...		1	
			Purchase of Books	...				...		18	
			Petty Carriage and Cooly Charges	...				...		161	
			Cloth for Records	160				160		...	
			Lighting Charges							27	
			Telegraph Charges	10				10		10	
			Postage Charges	420				420		4	
			Office Expenses and Miscellaneous	218				30		385	
				2,608				2,420		1,834	
				33,908				28,515		32,592	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.)	308				215		...	
					33,600		33,700		28,300		32,592
Establishment—	40	40	Special Fund Audit Clerks—Clerks 1 (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900				9,900			
			Special Fund Audit Clerks in Taluk Offices—								
	146	147	Clerks (15)	26,460				26,280		32,642	
			Local Allowance to one at Wynaad.	90				90			
			Special Fund Audit Clerks in Deputy Tahsildars' Offices—								
	21	21	Clerks (15)	3,780				3,780			
			Famine Batta	...				...		186	
				40,230				40,050		32,828	
			Deduct—Probable Savings	320				...		...	
				39,910				...		...	
			Carried over	39,910	33,600		33,700	40,050	28,300	32,828	32,592

EXPLANATORY REMARKS.

Coir charges.—The decrease in the actuals as compared with the sanctioned estimate is ascribed to the fact that the quantity ofcoir due for fasli 1306 was, for the most part, received earlier than usual and paid for in March 1897. The revised and budget estimates are based on the Collector's figures.

Establishment.—For details of establishment—*vide* Appendix D.
Provision is made for payment of local allowance at Rs. 15 per mensem to the Local Audit clerk in the Nilgiris—*vide* G.O., No. 985, Financial, dated 12th September 1898.

Travelling allowance.—In the sanctioned estimate of the current year, no provision was made under this head, because the Board understood from a letter from the Accountant-General that the charge on account of travelling allowance would be incurred directly from Local funds. As the actuals, however, show that the charge is debited in the first instance to Land Revenue, the Board would fix both the revised and budget estimates at Rs. 1,500.

Contingencies.—Provision has been made with reference to the requirements reported by Collectors. The amounts applied for by Collectors have, in some instances, been reduced in order that the total provision on account of contingencies may not exceed the sanctioned estimate too much.

The total of the revised estimate of the current year represents the sum of the actuals of the first four months of the current year (Rs. 11,515) and the actuals of the last eight months of the previous year (Rs. 23,678).

Establishment.—For the budget estimate of special fund audit charges, the sanctioned scale has been adopted after allowing for probable savings as ascertained from Collectors' estimates.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			Brought forward	Rs. 39,910	Rs. 33,600	Rs.	Rs. 33,700	Rs. 40,050	Rs. 28,300	Rs. 32,828	Rs. 32,592
Allowances—			Travelling Allowance	500				400		492	
Supplies and Services—			Rewards for Impounding Cattle	300				300		...	
Contingencies—			Purchase of Country and European Articles	1,120				2,000		437	
			Repairs of Furniture							11	
			Cost of Stationery	1,000						35	
			Binding Charges	290				260		98	
			Carriage of Stationery and Records	470				450		105	
			Hot and Cold Weather Charges	100				100		44	
			Packing Charges	10				...		4	
			Dufter Cloth	190				170		18	
			Lighting Charges							7	
			Petty Carriage and Cooly Charges	...				...		2	
			Rents, Rates and Taxes	710				650		52	
			Postage Charges	100				...		93	
			Telegram Charges	30				30		...	
			Record-room Charges	7		...		...		3	
			Purchase of Books	11				60		56	
			Tom-Tom Charges	10				10		...	
			Hospital Charges	320				320		...	
			Office Expenses and Miscellaneous	590				155		385	
			Money Order Commission	20		...		...		...	
				4,978				4,205		1,350	
				45,688				44,955		34,670	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds."	*8,888*				*8,822*		...	
			Land Revenue Share	36,800	36,800		35,200	36,133	36,133	34,670	34,670
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		70,400		68,900		64,433		67,262
			HOSPITAL CHARGES.								
Establishments—	3	2	Apothecaries 2 (100)	2,400				3,300			
			Charge Allowance 2 (50)	1,200				1,800			
	7	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	3,720		7,400		3,300		5,520	
Allowances—			Charge Allowance 8 (10)	960				840			
			Local Allowance 2 (15), 4 (10)	840				840			
			House-rent Allowance 4 (5)	240				180		65	
			Language Allowance 3 (2)	72				72		22	
			Travelling Allce. of Hospl. Asstts.	1,020		920		1,020		949	
Contingencies—			Medical Contingencies	570		540		348		1,475	
			Deduct—Probable Savings	*22*		...		...		...	
				11,000		8,860		11,700		8,031	
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,200*		*1,772*		*2,340*		*1,606*	
				8,800		7,088		9,360		6,425	
			Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	1,255		800		900		775	
			TOTAL HOSPITAL CHARGES		10,055	...	7,888		10,260		7,200

EXPLANATORY REMARKS.

Contingencies.—The budget estimate represents amounts applied for by Collectors.

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

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			PROVINCIAL.								
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.								
			DISTRICT CHARGES.*								
Establishment—	638	638	Revenue Inspectors 1 (60), 4 (50), 1 (45), 261 (40), 365 (35), 3 (30), 3 (25)	2,84,220				2,84,220		2,82,118	
	6	6	Local Allowance 1 (30), 2 (25), 2 (20), 1 (10)	1,560				1,560		1,608	
				2,85,780				2,85,780		2,83,726	
			Deduct—Probable Savings .	*6,780*				*4,680*		...	(a) 2,83,726
					2,79,000		2,79,000		2,81,100		
Allowances—			Travelling Allowances . .	18,000		18,000		17,000		18,310	
			Conveyance Allowance . .	720		720		720		700	
					18,720		18,720		17,720		19,010
Supplies and Services—			Replacing of Boundary Stones .	580		580		...		143	
					580		580		...		143
Contingencies—			Telegraph Charges . . .	...		...		...			...
					2,98,300		2,98,300		2,98,820		
			Deduct—Probable Savings .		...		...		*20*		
			TOTAL DISTRICT CHARGES .		2,98,300		2,98,300		2,98,800		3,02,879

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

EXPLANATORY REMARKS.

Establishment.—The revised and budget estimates under this head have been fixed at Rs. 2,79,000, with reference to the actuals of the first four months of the current year and those of the last eight months of the past year. A provision of Rs. 4,860 for temporary Revenue Inspectors in the Gódávari district has been made under 3-A.—Land Revenue.

(a) Includes about Rs. 4,900, the pay of the temporary Revenue Inspectors sanctioned in G.O., Mis., No. 4945, Revenue, dated 4th December 1896. The provision therefor has been made under charges of District Administration—Temporary establishments.

Travelling and Conveyance Allowances.—Based on the Collectors' estimates which very nearly approximate to the actuals of 1897-98.

Replacing of Boundary Stones.—Fixed with reference to the actuals of the first four months of the current year (Rs. 165) and the Collectors' estimates.

APPEN

HUZUR Establishment—

Districts.	I.—Vernacular correspondence section.												
	Sheristadar.		Clerks.									Total.	
	Rs. 225.	Rs. 200.	Rs. 70.	Rs. 60.	Rs. 45	Rs.40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	5a	5b	6	7	8	9	10	11	12
													RS.
Ganjám	...	1	1	1	...	...	1	2	3	...	6	15	590
Vizagapatam ...	...	1	1	1	...	...	1	2	2	...	6	14	565
Gódávari ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Kistna	1	...	1	1	...	...	1	2	3	1	7	17	650
Nellore	1	...	1	1	...	...	1	2	3	1	7	17	650
Cuddapah ...	...	1	1	1	...	...	1	2	3	2	7	18	645
Anantapur ...	...	1	1	1	...	...	1	2	3	1	7	17	625
Bellary	...	1	1	1	...	...	1	2	3	1	7	17	625
Kurnool	...	1	1	1	...	...	1	2	3	1	7	17	625
Chingleput ...	...	1	1	1	...	...	1	2	3	1	7	17	625
North Arcot ...	1	...	1	1	...	...	1	2	3	1	7	17	650
South Arcot ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Tanjore	1	...	1	1	...	...	1	2	3	1	7	17	650
Trichinopoly ...	*1	...	1	1	...	...	1	2	3	1	7	17	650
Madura	...	1	1	1	...	...	1	2	3	1	7	17	625
Tinnevelly ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Coimbatore ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Salem	1	...	1	1	...	...	1	2	3	1	7	17	650
South Canara ...	...	1	1	1	...	...	1	2	3	1	7	17	625
Malabar	1	...	1	1	...	...	1	2	3	1	7	17	650
Total ...	11	9	20	20	...	...	20	40	59	19	138	336	12,700
Madras	...	1	...	...	...	...	...	...	...	...	...	1	200
Nilgiris	...	†1	...	...	1	1	...	...	1	...	...	4	285
Grand Total ...	11	11	20	20	1	1	20	40	60	19	138	341	13,185

* The pay of the Huzur Sheristadar of Trichinopoly was raised from Rs. 200 to Rs. 225—*vide* Government Order, R. No. 1674, Financial, dated 17th December 1897.

† The pay of the Huzur Sheristadar, Nilgiris, was reduced from Rs. 200 to Rs. 175—*vide* Government Order, No. 459, Revenue, dated 18th August 1898.

Note.—In Nellore, Trichinopoly and South Canara, the English and Vernacular Record establishments have been amalgamated—*vide* Government Order, No. 349, Revenue, dated 28th April 1893. Hence there is a decrease of three clerks on Rs. 50 and three on Rs. 20 and an increase of three clerks on Rs. 25 and nine clerks on Rs. 15.

DIX A.

Collector's Office.

II.—English correspondence section.												
Clerks.											Total.	
Rs. 150.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	——	Number.	Cost.
13	14	15	16	17	18	19	20	21	22	23	24	25
												RS.
1	1	1	§ 2	1	1	1	1	...	1	*Madras.*	10	530
1	1	1	1	1	1	1	2	...	1	RS.	10	505
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 30	11	515
1	1	1	1	1	1	1	1	1	2	3 Clerks. 25	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	6 Total. 215	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	*Nilgiris.*	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 80	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	2 Clerks. 35	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 25	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 20	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	7 Total. 305	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2		11	515
20	20	20	21	20	20	20	21	18	38	...	218	10,305
...	...	...	...	...	...	...	...	...	...	...	6	215
...	...	...	...	...	...	...	...	...	...	...	7	305
20	20	20	21	20	20	20	21	18	38	...	231	10,825

§ Includes an Uriya Translator.

APPEN

Huzur Establishment—

Districts.	III.—Account section. Accountants. Rs. 85.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	—	Total. Number.	Cost.
	26	27	28	29	30	31	32	33	34	35
										RS.
Ganjám	1	2	2	1	...	4	7	*Nilgiris.*	17	460
Vizagapatam ...	1	2	2	1	1	4	7	RS.	18	485
Gódávari	1	2	2	1	1	4	7	1 Accountant ... 80	18	485
Kistna	1	2	2	1	1	4	7	1 do. ... 50	18	485
Nellore	1	2	2	1	1	4	7	1 do. ... 40	18	485
Cuddapah ...	1	2	2	1	1	3	6	1 do. ... 30	16	450
Anantapur ...	1	2	2	1	1	3	6	1 do. ... 25	16	450
Bellary	1	2	2	1	1	3	6	1 do. ... 20	16	450
Kurnool	1	2	2	1	1	3	6	— ——	16	450
Chingleput ...	1	2	2	1	1	4	7	6 Total. 245	18	485
North Arcot ...	1	2	2	1	1	3	6	— ——	16	450
South Arcot ...	1	2	2	1	1	4	7		18	485
Tanjore	1	2	2	1	2	6	6		20	535
Trichinopoly ...	1	2	2	1	1	3	5		15	435
Madura	1	2	2	1	1	4	7		18	485
Tinnevelly ..	1	2	2	1	1	4	7		18	485
Ccimbatore ...	1	2	2	1	1	3	6		16	450
Salem	1	2	2	1	1	3	6		16	450
South Canara ...	1	2	2	1	1	3	4		14	420
Malabar	1	2	2	1	2	4	8		20	525
Total ...	20	40	40	20	21	73	128	.....	342	9,405
Madras	...	...	...	...	...	...	...	.....	...	...
Nilgiris	...	...	...	...	...	...	...	.....	6	245
Grand Total ...	20	40	40	20	21	73	128	.....	348	9,650

DIX A—*contd.*

Collector's Office—*contd.*

IV.—Treasury and Stamp section. Cash-keepers. Rs. 125.	Rs. 100.	Rs. 70.	Shroffs. Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Accountants. Rs. 25.	Rs. 20.	Rs. 15.	Total. Number.	Cost.
36	37	38	39	40	41	42	43	44	45	46	47
											RS.
...	...	1	...	...	1	...	1	2	...	5	155
1	...	...	1	1	...	2	1	1	1	8	290
...	...	1	...	...	1	...	1	1	...	4	135
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	1	1	1	1	1	8	295
1	...	...	1	1	...	1	1	1	1	7	275
...	...	1	...	...	...	...	1	1	...	3	115
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	3	1	1	1	9	305
1	...	...	1	1	* 1	3	1	1	1	10	325
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
...	...	1	...	...	...	...	1	1	...	3	115
...	1	...	...	...	...	...	1	1	...	3	145
15	1	4	15	15	4	24	20	21	15	134	4,965
...	...	...	...	...	...	...	...	...	...	...	...
...	...	1	...	...	...	...	...	...	...	1	70
15	1	5	15	15	4	24	20	21	15	135	5,035

* One shroff on Rs. 20 sanctioned in Government Order, R. No. 647, Financial, dated 6th June 1898.

APPEN

Huzur Establishment—

Districts.	V.—Office						
	(a) Gollas.			(b) Attenders.			(c) Muchis.
	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.
	48	49	50	51	52	53	54
Ganjám	...	2	1	3	6	8	1
Vizagapatam	1	1	2	2	6	8	1
Gódávari	...	2	...	2	6	8	1
Kistna	1	1	2	2	6	8	1
Nellore	1	1	2	2	6	8	1
Cuddapah	1	1	2	2	6	8	1
Anantapur	1	1	2	2	6	8	1
Bellary	...	2	...	2	6	8	1
Kurnool	1	1	2	2	6	8	1
Chingleput	1	1	2	2	6	8	1
North Arcot	1	1	2	2	6	8	1
South Arcot	1	1	2	2	6	8	1
Tanjore	1	1	2	2	6	8	1
Trichinopoly	1	1	2	2	6	8	1
Madura	1	1	* 2	2	6	8	1
Tinnevelly	1	1	2	2	6	8	1
Coimbatore	1	1	2	2	6	8	1
Salem	1	1	2	2	6	8	1
South Canara	...	2	...	2	6	8	1
Malabar	...	3	...	2	6	8	1
Total ...	15	26	31	41	120	160	20
Madras	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...
Grand Total ...	15	26	31	41	120	160	20

* Includes one golla on Rs. 7 sanctioned in Government Order, R. No. 537, Financial, dated 5th May 1898.

DIX A—*contd.*

Collector's Office—*contd.*

servants.										Total, Collector's office.	
(c) Muchis—*contd.*		(d) Duffadars.	(e) Peons.		(f) Masalchies.	(g) Sweeper.	Total.			Number.	Cost.
Rs. 12.	Rs. 10.	Rs. 14.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	——	Number.	Cost.		
55	56	57	58	59	60	61	62	63	64	65	66
							Madras.		Rs.		Rs.
1	1	1	10	5	2	2	1 Attender. Rs. 12	43	347	90	2,082
1	1	1	10	8	2	2	1 Muchi ... 10	46	367	96	2,212
1	1	1	10	8	2	2	4 Peons ... 8	44	351	94	2,136
1	1	1	10	8	2	2	2 do. ... 7	46	367	100	2,307
1	1	1	10	8	2	2	1 Sweeper ... 6	46	367	100	2,307
1	1	1	10	8	2	2	— —	46	367	99	2,272
1	1	1	10	8	2	† 3	9 Total ... 74	47	372	98	2,237
1	1	1	10	8	2	2	— —	44	351	91	2,056
							Nilgiris.	46	367	97	2,232
1	1	1	10	8	2	2	1 Attender. 14	46	367	99	2,267
1	1	1	10	8	2	2	1 do. 12	46	367	97	2,257
1	1	1	10	8	2	2	1 do. 10	46	367	100	2,307
1	1	1	10	8	2	2	1 Muchi ... 15	46	367	103	2,372
1	1	1	10	8	2	2	1 Duffadar. 14	46	367	99	2,292
1	1	1	10	8	2	2	6 Peons (each). 11	47	370½	100	2,270½
1	1	1	10	8	2	‡ 3	6 do. 10	46	367	100	2,307
1	1	1	10	8	2	2	1 Gardener. 9	46	367	97	2,257
1	1	1	10	8	2	2	1 Masalchi ... 7	46	367	97	2,257
1	1	1	10	8	2	2	1 Scavenger. 7	44	351	89	2,026
1	1	1	10	8	2	2	— —	45	359	96	2,194
1	1	1	10	8	2	2	20 Total ... 214				
20	20	20	200	157	40	42		912	7,272½	1,942	44,647½
...	...	...	...	...	...	...		9	74	16	489
...	...	...	...	...	...	...		20	214	38	1,119
20	20	20	200	157	40	42		941	7,560½	1,996	46,255½

† Includes a scavenger on Rs. 5.

‡ Includes a scavenger on Rs. 3-8-0.

APPEN

Huzur Establishment—

Districts.	Clerks.				
	Rs. 85.	Rs. 50.	Rs. 40.	Rs. 25.	Rs. 20.
	67	68	69	70	71
Ganjám	1	1	1	1	2
Vizagapatam	1	1	1	1	1
Gódávari	1	1	1	1	2
Kistna	1	1	1	1	2
Nellore	1	1	1	1	2
Cuddapah	1	1	1	1	2
Anantapur	...	...	...	...	...
Bellary	...	...	...	...	...
Kurnool	...	...	...	...	...
Chingleput	1	1	1	1	2
North Arcot	1	1	1	1	2
South Arcot	1	1	1	1	2
Tanjore	1	1	1	1	2
Trichinopoly	...	...	...	...	...
Madura	1	1	1	1	2
Tinnevelly	1	1	1	1	2
Coimbatore	1	1	1	1	2
Salem	1	1	1	1	2
South Canara	...	...	...	...	...
Malabar	1	1	1	1	2
Total ...	15	15	15	15	29

DIX A—*contd.*

Sub-Collector's Office.

	Attender.	Muchi.	Duffadar.	Peons.	Masalchi.	Sweeper.	Total.	
Rs. 15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
72	73	74	75	76	77	78	79	80
								RS.
1	1	1	1	3	1	1	15	316
1	1	1	1	6	1	1	17	317
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
15	15	15	15	87	15	15	266	5,014

APPENDIX A—*contd.*

Huzur Establishment—Head and Special Assistant Collector's Office.

Districts.	Clerks.					Atten-der.	Muchi.	Peons.		Masal-chi.	—	Total.	
	Rs. 70.	Rs. 45.	Rs. 35.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.
	81	82	83	84	85	86	87	88	89	90	91	92	93
													RS.
Ganjám ...	1	1	...	1	1	1	1	...	2	1	*Nilgiris.*	9	188
Vizagapatam ..	2	2	2	2	2	2	2	2	8	2	RS.	26	490
Gódávari ...	2	1	2	*3	2	1	† 2	‡ 3	7	2	1 Clerk ... 70	25	467
Kistna	1	1	1	1	1	1	1	1	4	1	1 do. ... 30	13	245
Nellore ...	1	1	1	1	1	1	1	1	4	§ 2	1 do. ... 20	14	251
Cuddapah ...	...	...	...	...	...	...	...	...	...	...	2 Peons ... 8	...	...
Anantapur ...	1	1	1	1	1	1	1	1	4	1	2 do. ... 7	13	245
Bellary ...	1	1	1	1	1	1	1	1	4	1	1 Masalchi. 6	13	245
Kurnool ...	1	1	1	1	1	1	1	1	4	1	1 Scavenger. 5	13	245
Chingleput ...	...	...	...	...	...	...	...	...	...	...	— —		
North Arcot ...	1	1	1	1	1	1	1	1	4	1	9 Total ... 161	13	245
South Arcot ...	1	1	1	1	1	1	1	1	4	1	— —	13	245
Tanjore ...	1	1	1	1	1	1	1	1	4	1		13	245
Trichinopoly ...	1	1	1	1	1	1	1	1	4	1		13	245
Madura ...	1	1	1	1	1	1	1	1	4	1		13	245
Tinnevelly ...	1	1	1	1	1	1	1	1	4	1		13	245
Coimbatore ...	1	1	1	1	1	1	1	1	4	1		13	245
Salem	1	1	1	1	1	1	1	1	4	1		13	245
South Canara ...	1	1	1	1	...	1	1	1	4	1		12	230
Malabar ...	2	2	2	2	2	2	2	2	8	2		26	490
Total ...	21	20	20	22	20	20	21	21	81	22		268	5,056
Madras ...	...	...	...	...	...	...	...	...	...	...		...	...
Nilgiris ...	...	...	...	...	...	...	...	...	...	...		9	161
Grand Total ...	21	20	20	22	20	20	21	21	81	22		277	5,217

* Includes one clerk on Rs. 25. † Includes one on Rs. 12. ‡ Includes a duffadar on Rs. 10 and another on Rs. 8.
§ Includes one sweeper.

APPENDIX A—*cont.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Clerks.			Atten-der.	Peons.	Masal-chi.	—	Total.		Grand Total.	
	Rs 45.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.	Number.	Cost.
	94	95	96	97	98	99	100	101	102	103	104
									RS.		RS.
Ganjám ...	2	2	4	2	6	2	*Madras.*	18	260	132	2,846
Vizagapatam ...	1	1	2	1	3	1	RS.	9	130	148	3,149
Gódávari ..	2	2	4	2	6	2	1 Clerk .. 60	18	260	155	3,200
Kistna ...	2	2	4	2	6	2	1 do. ... 50	18	260	149	3,149
Nellore ...	2	2	4	2	6	2	...	18	260	150	3,155
Cuddapah ...	3	3	7	3	9	3	...	28	405	145	3,014
Anantapur ...	2	2	4	2	6	2	...	18	260	129	2,742
Bellary ...	2	2	4	2	6	2	2 Clerks... 30	18	260	122	2,561
Kurnool ...	3	3	6	3	9	3	2 do. ... 25	27	390	137	2,867
Chingleput ...	2	2	4	2	6	2	2 do. ... 20	18	260	135	2,864
North Arcot ...	2	2	4	2	6	2	3 do. ... 15	18	260	146	3,099
South Arcot ...	2	2	4	2	6	2	1 Attender 10	18	260	149	3,149
Tanjore ...	3	3	6	3	9	† 5	1 do. ... 8	29	402	163	3,356
Trichinopoly ...	2	2	4	2	6	2	2 Peons. 8	18	260	130	2,797
Madura ...	2	2	4	2	6	2	7 do. ... 7	18	260	149	3,112½
Tinnevelly ...	2	2	4	2	6	2	3 Lascars. 7	18	260	149	3,149
Coimbatore ...	2	2	4	2	6	2	1 Sweeper 6	18	260	146	3,099
Salem ...	2	2	4	2	6	2	— —	18	260	146	3,099
South Canara.	2	2	4	2	6	2	26 Total. 415	18	260	119	2,516
Malabar ...	* 4	5	5	3	12	‡ 3	— —	32	470	172	3,491
Total ...	44	45	86	43	132	45	...	395	5,697	2,871	60,414½
Madras ...	...	...	...	...	...	...	...	26	415	42	904
Nilgiris ...	...	...	...	...	...	...	...	...	...	47	1,280
Grand Total.	44	45	86	43	132	45	...	421	6,112	2,960	62,598½

* Includes one clerk on Rs. 50 and one on Rs. 30. † Includes two peons on Rs. 6 each. ‡ Includes a masalchi on Rs. 5.

APPEN
Sub-Divisional

SECTION I.—Tahsildars

Districts.	Tahsildars.					Taluk Sheristadars, Rs. 60.	Taluk Head-Accountants, Rs. 50.	Revenue Inspectors.	
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.			Rs. 40.	Rs. 35.
1	2	3	4	5	6	7	8	9	10
Ganjám	...	1	...	1	1	...	3	8	6
Vizagapatam	...	...	1	1	1	1	2	4	7
Gódávari	1	1	2	4	2	1	9	14	20
Kistna	1	2	3	3	3	4	8	16	32
Nellore	1	1	1	3	3	4	5	12	20
Cuddapah	...	1	3	4	3	3	8	18	23
Anantapur	...	...	2	3	3	4	4	8	18
Bellary	...	1	2	2	3	4	4	12	16
Kurnool	...	1	2	2	3	6	2	14	16
Chingleput	...	1	1	2	2	...	6	10	12
North Arcot	1	2	1	2	3	1	8	16	22
South Arcot	1	2	3	1	1	...	8	17	24
Tanjore	2	2	3	1	1	...	9	16	21
Trichinopoly	1	1	1	1	1	...	5	11	13
Madura	...	1	2	1	2	...	6	14	16
Tinnevelly	1	2	2	2	2	1	8	15	21
Coimbatore	1	1	3	3	2	2	8	15	23
Salem	1	2	2	2	2	5	4	15	20
South Canara	...	1	2	1	1	...	5	6	10
Malabar	1	1	3	3	1	1	8	*16	18
Total ...	12	24	39	42	40	37	120	257	358
Madras	...	...	...	...	...	...	...	...	...
Grand Total ...	12	24	39	42	40	37	120	257	358

* Includes one on Rs. 60 and one on Rs. 50.
‖ Includes 2 shroffs on Rs. 20 each.
‡‡ Includes three peons on Rs. 5 each.
† Includes clerk on Rs. 30 and another on Rs. 25.
¶ Includes an attender on Rs. 8.

DIX B.
Establishments.

and their establishments.

Clerks.		Shroffs.		Dufterbunds.	Duffadars.	Peons.	Masalchi.	Sweepers.		Total.	
Rs. 20.	Rs. 15.	Rs. 15.	Rs. 10.	Rs. 7.	Rs. 8.	Rs. 6.	Rs. 5.	Rs. 5.		Number.	Cost.
11	12	13	14	15	16	17	18	19	20	21	22
											Rs.
									Madras.	129	2,214
8	20	3	2	3	3	64	3	3			
3	17	1	2	...	3	‡‡ 51	3	3	Rs.	¶¶109	1,836½
21	61	10	5	¶ 10	10	201	10	10	1 Tahsildar ... 200	392	6,637
24	79	12	5	12	††12	258	12	12	1 Head Accountant. 60	498	8,417
18	58	9	4	9	9	191	9	9	1 Revenue Inspector. 45	366	6,096
22	72	11	2	11	11	235	11	§§13	1 do. 40	451	7,475
†18	§ 46	8	...	** 8	8	164	8	8	1 do. 35	310	5,139
16	51	8	1	8	8	168	8	8	1 Clerk ... 35	320	5,328
16	55	8	...	8	8	170	8	8	1 do. ... 30	327	5,490
12	42	6	2	6	6	129	6	6	5 Clerks ... 24 each	249	4,099
18	59	9	5	9	9	193	9	9	5 do. ... 21 „	376	6,383
16	55	8	5	8	8	174	8	8	2 do. ... 20 „	347	6,104
18	62	9	10	9	9	193	9	‖‖11	5 do. ... 18 „	385	6,619
10	35	5	2	5	5	108	5	5	7 do. ... 15 „	214	3,738
12	41	6	2	6	6	127	6	6	1 Shroff ... 25	254	4,397
18	59	9	5	9	9	193	9	9	15 Attenders on 9 each	374	6,358
20	68	10	5	10	10	214	10	10	1 Attender ... 7	415	6,979
18	59	9	3	9	9	191	9	9	1 Duffada ... 10	369	6,331
10	34	4	4	5	5	105	5	5	16 Peons ... 7 each	203	3,355
‡ 23	56	‖ 10	6	9	9	189	9	9	1 Gollah ... 10	372	6,399
321	1,029	155	70	154	157	3,318	157	161	66 Total ... 1,204	6,460	1,09,394½
...	...	...	...	...	...	...	...	...		66	1,204
321	1,029	155	70	154	157	3,318	161	157		6,526	1,10,598½

‡ Includes 2 clerks on Rs. 25 each.
** Includes an attender on Rs. 10.
§§ Includes 2 scavengers on Rs. 2-8-0 each.
§ Includes a clerk on Rs. 17.
†† Includes a duffadar on Rs. 7.
‖‖ Includes one scavenger on Rs. 6 and one on Rs. 5.
¶¶ Includes establishment to supervise the recently resumed muttahs in the Golgonda Hills—Government Orders, No. 1913, Revenue, dated 18th May 1896, and No. 379-R., Financial, dated 24th March 1897.

	Rs.	A.	P.
Two munsiffs on Rs. 7 each	14	0	0
One munsiff	5	0	0
Do.	2	0	0
Two peons on Rs. 5 each	10	0	0
One karnam	6	0	0
One pettandar	1	8	0
One bariki	1	0	0
Total ..	39	8	0

APPEN

Sub-Divisional

SECTION II.—Deputy Tahsildars

Districts.	Deputy Tahsildars.				Revenue Inspectors.			
	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 100.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
	23	24	25	26	27	28	29	30
Ganjám	...	...	7	3	...	1	...	...
Vizagapatam	...	...	7	4	...	3	3	3
Gódávari	...	...	(n) 7	6	3	2	...	...
Kistna	...	...	1	7	...	...	...	...
Nellore	...	...	4	3	...	...	...	...
Cuddapah	...	...	...	4	...	...	...	...
Anantapur	...	...	...	2	...	...	...	...
Bellary	...	...	1	2	...	...	...	...
Kurnool	...	...	...	5	...	...	...	...
Chingleput	...	...	...	4	...	...	...	...
North Arcot	...	...	8	2	...	...	...	...
South Arcot	...	...	...	9	...	...	...	...
Tanjore	...	...	2	8	...	...	...	...
Trichinopoly	...	...	2	3	...	...	...	...
Madura	...	...	9	4	...	...	...	...
Tinnevelly	...	...	...	7	...	...	...	...
Coimbatore	...	...	...	6	...	...	...	...
Salem	* 1	...	1	8	...	...	...	...
South Canara	...	...	...	5	...	...	...	...
Malabar	...	...	3	(a) 11	...	...	...	...
Total ...	1	...	52	103	3	6	3	3
Madras	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	...
Grand Total ...	1	...	52	103	3	6	3	3

(a) Includes one Cochin Sub-Magistrate.
(b) Includes a clerk on Rs. 30.
(c) Includes two shroffs on Rs. 15 and one on Rs. 12-8-0.
(d) Includes a clerk on Rs. 35—*vide* Government Order, Mis. No. 287, dated 18th January 1898.
(e) Includes one duffadar on Rs. 8.
(f) Includes one Head Accountant on Rs. 35—*vide* Government Order, Mis. No. 287, dated 18th January 1898.
(g) One duffadar.
(m) Includes village establishments in—

	No.	Rs.	
Gudur zemindari	310	1,476	
Kruttivennu estate	8	45	(Government Order, No. 2248, dated 5th June 1895).
Total ..	318	1,520	

* The pay of the Deputy Tahsildar, Shevaroy Hills, was temporarily raised to Rs. 150—*vide* Government Order, R. No. 114, Financial, dated 28th January 1898.

DIX B—*cont.*

Establishments—*cont.*

and their establishments.

Clerks. Rs. 20.	Clerks. Rs. 15.	Shroffs, Rs. 10.	Dufterbunds, Rs. 7.	Peons. Rs. 7.	Peons. Rs. 6.	Masalchies, Rs. 5.	—	Total. Number.	Total. Cost.	Grand Total. Number.	Grand Total. Cost.
31	32	33	34	35	36	37	38	39	40	41	42
							Nilgiris.		Rs.		Rs.
(b) 2	(o) 25	(e) 5	10	1	(o) 22	10		86	1,921½	215	4,135½
...	22	2	11	...	41	11	Rs.	107	2,238	216	4,074½
3	25	3	10	(i) 4	34	13	3 Deputy Tahsildars on ... 100 each	(n) 110	2,463	502	9,100
2	14	1	8	...	16	8	3 Revenue Inspectors on ... 50 „	57	1,272	(m) 873	11,209
...	14	...	7	...	14	7	2 Do. ... 40 „	49	1,158	415	7,254
...	7	...	4	...	8	4	1 Sheristadar on .. 50 „	27	601	478	8,076
...	4	...	2	...	4	2	2 Clerks on ... 30 „	14	308	324	5,447
...	6	...	3	...	6	3	3 Do. on ... 25 „	21	482	341	5,810
...	10	...	5	...	10	5	3 Do. on ... 20 „	35	770	362	6,260
...	9	...	4	...	9	4	2 Do. on ... 17½ „	30	637	279	4,736
...	19	2	10	...	20	10	3 Do. on ... 15 „	71	1,705	447	8,088
...	19	...	9	...	19	9	1 Shroff on ... 12	65	1,407	412	7,511
...	19	1	10	...	20	10	2 Peons on ... 9 each	70	1,575	455	8,194
1	9	...	5	...	10	4	4 Do. on ... 8 „	34	810	248	4,548
(f) 3	(d) 34	(g) 1	(h) 13	1	(k) 29	14	1 Peon on ... 7	108	2,421½	362	6,818½
...	14	...	7	...	14	7	3 Peons on ... 6 each	49	1,078	423	7,436
...	12	...	6	...	12	6	2 Masalchies on ... 7 „	42	924	457	7,903
1	19	(g) 1	9	2	18	10	1 Masalchi on ... 5	70	1,625	439	7,956
1	9	...	5	...	10	4		34	770	237	4,125
(c) 3	22	(g) 1	11	(j) 1	31	(l) 12	36 Total — 961	95	2,202	467	8,601
16	312	17	149	9	347	153		1,174	26,368	7,952	1,37,282½
...	...	...	...	...	...	...		...	...	66	1,204
...	...	...	...	...	...	...		36	961	36	961
...	...	...	...	...	...	...		1,210	27,329	8,054	1,39,447½

(a) Includes one sub-treasurer on Rs. 30.
(d) Includes a clerk on Rs. 17-8-0.
(g) Shroff on Rs. 15.
(h) Includes one golla.
(k) Includes one peon on Rs. 3.
(l) Includes one toti on Rs. 2.
(m) Reduction in the pay of Deputy Tahsildars, clerks, &c., in the offices of Polavaram, Yellavaram and Chodavaramu and the grant of the similar sum as local allowance,—*vide* Government Order, No. 430, Judicial, dated 12th March 1898.
(o) A clerk on Rs. 15 and a peon on Rs. 6 were sanctioned in Government Order, R. No. 773, Financial, dated 13th July 1898.

APPENDIX C.

STATIONARY Sub-Magistrates' Establishments.

Districts.	Stationary Sub-Magistrates.		Clerks.		Attender, Rs. 7.	Peons, Rs. 6.	Total.	
	Rs. 120.	Rs. 100.	Rs. 20.	Rs. 15.			Number.	Cost.
1	2	3	4	5	6	7	8	9
								Rs.
Ganjám	3	...	3	3	3	6	18	522
Vizagapatam	2	...	2	2	2	4	12	348
Gódávari	4	5	9	9	9	18	54	1,466
Kistna	...	8	8	8	8	16	48	1,232
Nellore	1	4	5	5	5	10	30	790
Cuddapah	...	8	8	8	8	16	48	1,232
Anantapur	...	4	4	4	4	8	24	616
Bellary	...	4	4	4	4	8	24	616
Kurnool	...	2	2	2	2	4	12	308
Chingleput	4	2	6	6	6	*12	36	1,004
North Arcot	...	8	8	8	8	17	49	1,237
South Arcot	3	5	8	8	8	16	48	1,292
Tanjore	6	3	9	9	9	18	54	1,506
Trichinopoly	2	3	5	5	5	10	30	810
Madura	4	2	6	6	6	12	36	1,004
Tinnevelly	...	8	8	8	8	16	48	1,232
Coimbatore	1	7	8	8	8	16	48	1,252
Salem	...	4	4	4	4	8	24	616
South Canara	...	5	5	5	5	10	30	770
Malabar	4	4	8	8	8	16	48	1,312
Total ...	34	86	120	120	120	241	721	19,165

* Includes one masalchi on Rs. 5.

APPENDIX D.

APPEN

LOCAL and Special Fund

Districts.	Local Fund Establishments.												
	Clerks.								Attender.	Total.		Taluk Local Fund Clerks.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.	No.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
											RS.		RS.
Ganjám ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Vizagapatam ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Gódávari ...	1	...	...	...	1	...	1	1	...	4	135	(c)12	180
Kistna ...	1	...	...	...	1	...	...	(c) 2	(c) 1	5	137	...	...
Nellore ...	...	...	1	...	...	1	...	1	1	4	107	...	...
Cuddapah ...	...	...	§ 1	...	...	...	1	1	c 1	4	102	...	...
Anantapur ...	...	...	...	§ 1	...	...	...	1	...	2	70	...	...
Bellary ...	...	...	...	1	...	...	1	1	1	4	97	...	...
Kurnool ...	...	...	...	1	...	...	...	1	...	2	70	...	...
Chingleput ...	...	...	...	‡ 1	...	...	1	1	...	3	90	...	...
North Arcot ...	...	1	...	...	...	1	...	1	1	4	112	...	...
South Arcot ...	...	1	...	...	...	1	...	1	...	3	105	...	...
Tanjore ...	* 1	...	...	...	1	...	...	1	† 1	4	128	(c) 2	30
Trichinopoly ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Madura ...	1	...	...	...	...	1	1	1	...	4	130	...	...
Tinnevelly ...	...	1	...	...	...	1	...	1	...	3	105	(c) 5	75
Coimbatore ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Salem	...	...	1	...	...	2	...	1	1	5	132	...	...
South Canara...	...	...	...	1	...	...	1	1	...	3	90	...	...
Malabar ...	1	...	...	...	1	...	...	1	(b) 1	4	121	...	...
Nilgiris ...	1	...	...	...	...	...	...	...	...	1	70	...	...
Total ...	6	3	5	7	4	9	8	21	8	71	2,181	19	285

* On Rs. 75.
‡ Excludes personal allowance of Rs. 10.
(b) One peon on Rs. 6.
† On Rs. 8.
§ Excludes personal allowance of Rs. 5.
(c) Figures furnished by the Collector.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, Collector's office.						Special Fund establishmets.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
15	16	17	18	19	20	21	22	23	24
					RS.				
		1	1	2	35	3	45	...	...
...	...			1	20	1	15	...	...
...	...	1	...						
			1	2	45	9	135	4	60
1	...	...							
			1	3	75	12	180	1	15
‖ 1	1	...							
			1	2	40	9	135	3	45
...	1	...							
			1	2	40	11	165	...	...
...	1	...							
		1	1	2	35	8	120	...	...
...	...								
		1	1	2	35	8	120	...	...
...	...								
			1	2	40	8	120	...	...
...	1	...							
			1	2	40	6	90	...	...
...	1	...							
			1	2	45	9	135	6	90
1	...	...							
			1	2	45	8	120	...	...
1	...	...							
			1	2	45	9	135	...	...
1	...	...							
			1	2	40	5	75	...	...
...	1	...							
			1	2	40	6	90	7	105
...	1	...							
			1	2	45	9	135	...	...
1	...	...							
			1	2	40	10	150	...	...
...	1	...							
			1	2	45	9	135	...	...
1	...	...							
		1	1	2	35	5	75	...	...
...	...								
	1	...	1	2	40	1	15	...	...
...									
...	...	...	...	...	...	...	...	...	...
7	9	5	19	40	825	146	2,190	21	315

‖ On Rs. 35.

APPENDIX E.

TEMPORARY Establishments.

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS.	RS	RS.	RS.	RS.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	3,000	3,000	3,000	3,769	This is a fluctuating item. The average of the actuals of the past three years is Rs. 2,631, while the actuals of the first four months of the current year added to those of the last eight months of 1897-98 give a total of Rs. 2,388. Having regard to the actuals of 1897-98, Rs. 3,000 will be adopted for the revised and budget estimates.
Ganjám.					
2. Potdars to accompany remittances ..	50	50	50	33	To be entertained when required.
3. One clerk on Rs. 45 and another on Rs. 20 for one year in the Collector's office for checking the accounts of rent-value of zamindaries furnished under section 65 of the Local Boards Act V of 1884.	..	409	..	371	Government Order, Mis. No. 1235 L., dated 30th June 1897.
Gódávari.					
4. Two clerks on Rs. 15 each for twelve months for sorting the records of the Collector's office.	360	..	360	102	The establishment sanctioned for one year in Government Order, Mis. No. 1876, dated 15th May 1896, has not been re-entertained in the current year owing to financial pressure; the Collector's revised estimate of Rs. 360 for the current year will accordingly be struck out, but the budget estimate for the ensuing year will be retained on the assumption that the Collector will in due course renew the application rejected on that ground.
5. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Ellore.	180	..	..	..	The Collector's estimate of Rs. 180 for the ensuing year will be retained pending formal application to Government.
6. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Narsapur.	180	..	..	..	Do. do.
Kistna.					
7. Compensation establishment— One clerk on Rs. 20 in the Head Assistant Collector's office.	240	240	420	368	The retention of the clerk on Rs. 20 in the Head Assistant Collector's office up to 6th August 1899 has been sanctioned in Government Order, Mis. No. 3628, Rev., dated 5th September 1898.
8. One clerk on Rs. 15 in the Head-quarter Deputy Collector's office.	..	60			The provision made in the revised estimate represents the arrears of pay that have to be disbursed to the clerk whose retention up to 31st January 1898 was sanctioned in Government Order, Mis. No. 1829, Rev., dated 27th April 1898.
9. Five clerks on Rs. 20 each for four months for revising the village, taluk and huzur inam registers.	400	..	..	..	The Collector has been asked to submit a report at the end of December next as to the special establishment required for carrying out the revision of the registers at the next jamabandi. The provision made by him for the next year is retained pending formal application to Government.
Cuddapah.					
10. Two gardeners on Rs. 5 for the Collector's office compound.	90	90	90	55	For twelve and six months respectively (Government Order, Mis. No. 4165, Rev., dated 22nd September 1892).

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	
Cuddapah—cont.					
11. One clerk on Rs. 35 for dealing with inam work in the Collector's office.	35	407	420	355	The retention of the clerk for six months from 21st March last was sanctioned in Government Order, Mis. No. 1538, dated 2nd April 1898, but from the actuals of the first four months of the current year, it appears that he was entertained only from 1st April last. In his letter No. 2890, Rev., dated 24th August 1898, the Collector recommends the continued employment of the clerk for a further period of six months and states that the settlement of inams in the sub-division taluks is incomplete. Provision has accordingly been made for the pay disbursed to the clerk for a portion of March 1898 and for the amount payable for the entire year 1898-99.
Bellary.					
12. Establishment on account of plague duty— RS. One clerk .. .. .. 45 Two clerks on Rs. 20 each .. 40 One accountant .. .. 25 Total .. 110	..	1,000	..	..	Sanctioned by the Collector under paragraph 13 of the additional plague regulations printed in Government Order, No. 93 P., dated 26th February 1898 (*vide* also Board's Reference No. 1018, dated 12th September 1898). He states that the establishment will be required till the plague duty is over. The provision of Rs. 1,000 made by the Collector under revised estimate is retained.
Kurnool.					
13. One clerk on Rs. 45 in the Collector's office for the disposal of work connected with plague.	..	540	..	..	Sanctioned by the Collector under paragraph 13 of the additional plague regulations printed in Government Order, No. 93 P., dated 26th February 1898 (*vide* also Board's Reference No. 989, dated 5th September 1898).
14. Establishment for the Kurnool-Cuddapah Canal— RS. One clerk .. .. .. 50 Do. .. .. .. 30 Do. .. .. .. 22 One peon .. .. .. 8 Two peons on Rs. 7 each .. 14 One masalchi .. .. .. 6 Total .. 130	1,560	1,560	65	992	The deputation of a Deputy Collector has been extended for a further period of one year (*vide* Government Orders, Mis. No. 1876, Rev., dated 28th April 1898, and Mis. No. 3276, Rev., dated 8th August 1898). Provision is made for the ensuing year also to meet the cost of the establishment in case it is decided to retain the Deputy Collector for another year.
North Arcot.					
15. Establishment for arranging old records in the Collector's office— RS. Two clerks on Rs. 20 each .. 40 Four clerks on „ 15 „ .. 60 One attender .. .. .. 7 Total .. 107	1,284	1,284	1,284	1,272	Sanctioned for three years from 1st April 1896 (*vide* Government Order, No. 78, dated 9th January 1896). The Collector states that half the sorting work still remains to be done. His provision for the ensuing year will accordingly be retained pending formal application to Government.
16. One clerk on Rs. 15 for one year for sorting the records of the Head Assistant Collector's office.	..	62	46	118	Government Order, Mis. No. 2311, Revenue, dated 7th May 1897. Dispensed with at the beginning of July last.
South Arcot.					
17. Copyist on Rs. 10 for the Sub-Collector's office.	..	10	120	120	The expenditure actually incurred and debited to this head in April last has been provided in the revised estimate for the current year. The pay due to the copyist for the remaining months will, under Government Order, Mis. No. 1870, Rev., dated 28th April 1898, have to be met from the provision made under "Supplies and Services—"Remuneration to Copyists and Examiners."

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	
Tanjore.					
18. One clerk on Rs. 20 for six months for noting in the inam registers the charge made for excess area discovered by survey in minor inams.	..	120	..	..	Government Order, Mis. No. 3486, Rev., dated 25th August 1898.
Madura.					
19. Establishment for the sub-division of survey fields—	7,764	..	..	..	The Collector's estimate of Rs. 8,000 is made up of Rs. 7,764 being the pay of the establishment and of Rs. 236 being the probable contingent and other miscellaneous charges. As the last-mentioned items of charges should be met from the total contingent charges for the district, the budget estimate has been reduced to Rs. 7,764.
RS.					
One head surveyor 60					
Twelve deputy surveyors on Rs. 25 each 300					
Fifteen peons on Rs. 6 each. 90					
One clerk 15					
One muchi 7					
472					
For twelve months 5,664					
Twelve computes on Rs. 15 each for five months .. 900					
Twenty-four coolies on Rs. 5 each for ten months .. 1,200					
Total .. 7,764					
20. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyár project—	3,432	3,432	1,380	2,566	In Government Order, No. 202, Rev., dated 6th April 1898, Government has sanctioned (1) the entertainment up to 31st March 1899 of a clerk on Rs. 20 and another on Rs. 15 in addition to the establishment already employed, and (2) the enhancement of the pay of the Deputy Collector's head clerk and of the three Revenue Inspectors from Rs. 20 and 40 to Rs. 30 and 50 respectively. Provision is made for the ensuing year also to meet the cost of the establishment if it is decided to continue the establishment in that year.
Deputy Collector's establishment—					
RS.					
One clerk 30					
One ,, ... 20					
Two clerks on Rs. 15 each. 30					
One attender 8					
Six peons on Rs. 7 each .. 42					
One masalchi 6					
Three Revenue Inspectors on Rs. 50 each 150					
Total cost per mensem .. 286					
Salem.					
21. One clerk on Rs. 45 for six months for the disposal of the work connected with the plague.	..	270	..	..	Board's Reference, No. 1072, dated 23rd September 1898.
South Canara.					
22. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	120	120	Government Order, No. 558, dated 4th July 1889.
Malabar.					
23. Escheat clerk in the Huzur office at Rs. 20 per mensem.	..	140	240	796	The retention of the clerk was sanctioned up to 30th September 1898 (*vide* Government Order, Mis. No. 3390, Rev., dated 17th August 1898).
24. Two escheat clerks on Rs. 30 and Rs. 20 in the Cochin Deputy Collector's office.	..	..	600		Already dispensed with.
25. Establishment for the registration of jenmam titles—	7,416	5,544	4,944	4,857	Government Orders, No. 1516, dated 22nd April 1896 and No. 900, Financial, dated 14th August 1896.
Deputy Collector's establishment—					
RS.					
Three head clerks on Rs. 50 each 150					
Three clerks on Rs. 25 each. 75					
Three clerks on Rs. 20 each. 60					
Six clerks on Rs. 15 each .. 90					
Three attenders on Rs. 10 each 30					
Six surveyors on Rs. 20 each 120					
Six peons on Rs. 7 each .. 42					
Six peons on Rs. 6 each .. 36					
Three masalchis on Rs. 5 each. 15					
Total .. 618					

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
ESTABLISHMENT ENTERTAINED ON ACCOUNT OF FAMINE.					
	RS.	RS.	RS.	RS.	
Ganjám	..	150	..	2,645	Except as regards Nellore, the revised estimates represent expenditure incurred or likely to be incurred during the year on account of outstanding claims for pay and allowances earned during the last year's famine.
Kurnool	..	50	..	1,126	
Bellary	..	150	..	1,660	
Anantapur	..	200	..	2,472	
Cuddapah	..	100	..	1,050	
Nellore	..	3,600	..	..	
Vizagapatam	..	..	..	474	
Total ..	..	* 4,250	..	* 9,427	
GENERAL ESTABLISHMENTS—*cont.*					
Establishment dispensed with	..	..	..	7,013	....
26. Reserve	1,361	1,012	161	..	....
Total, General Establishments ..	27,472	23,600	13,300	32,334	
SUB-DIVISIONAL ESTABLISHMENT.					
Ganjám.					
27. One clerk on Rs. 20 and a peon on Rs. 6 in the Deputy Tahsildar's office, Aska.	..	150	312	304	The establishment has now been made permanent under Government Order, Mis. No. 3159, Rev., dated 27th July 1898.
28. Two surveyors on Rs. 15 each and 2 lascars on Rs. 6 each for six months and four surveyors on Rs 15 each and 8 lascars on Rs. 6 for three months in the same office for measuring the area irrigated by the Rushikulya canal.	576	576	396	545	Government Order, R. No. 860, Financial, dated 5th August 1898. The amount provided in the revised estimate is repeated for the next year also pending formal application to Government.
29. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildar's offices at Ganjám and Purushottapur.	360	360	360	305	Government Order, Mis. No. 3616, dated 5th September 1895. The provision made by the Collector is retained pending the reorganization of the village establishments in proprietary estates.
30. For measuring lands in Inam villages irrigated by the Rushikulya canal in the Berhampur taluk—	210	210	354	122	The rentention of the establishment sanctioned in Government Order, Mis. No 6403, dated 13th December 1897, for the current year has been recommended by the Collector. The same provision has been made for 1899-1900 pending formal application to Government.
One Deputy Surveyor on Rs. 25 and 2 lascars on Rs. 5 each for six months.					
31. Establishment for arranging records in Taluk offices—	..	156	..	170	Government Order, Mis. No. 3027, dated 29th July 1896. The total cost of the sanctioned establishment is Rs. 450, of which Rs. 124 were expended in 1896-97 and Rs. 170 in 1897-98. The remainder (Rs. 156) has been provided for in the revised estimate of the current year.
Berhampur, two clerks on Rs. 15 each for six months.					
Chicacole, two clerks on Rs. 15 each for six months.					
Goomsur, two clerks on Rs. 15 each for three months.					
32. Two Revenue Inspectors on Rs. 35 each for six months for sub-dividing the lands darkhasted for in the Goomsur taluk.—	..	420	..	..	The Collector's application is being dealt with in the Settlement Department.
33. For the collection of quit-rent and land-cess on minor inams in zamindaris and other proprietary estates in the Chicacole taluk—	474	474	474	312	Government Order, Mis. No. 2992, dated 18th July 1898. The establishment will be dispensed with when the reorganization of the village establishment is completed.
RS.					
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Three amins on Rs. 6 each for twelve months .. 216					
Total .. 474					
34. Potdars to accompany remittances for Taluk offices.	50	50	50	..	To be employed as necessity arises.

* These figures have been supplied by the Settlement Department.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	
Gódávari.					
35. Establishment for measuring irrigated lands in the Nidadavolu and Baharzalli estates—	1,300	1,300	1,352	920	Government Order, No. 767, Rev., dated 24th September 1890. The Collector's estimate of Rs. 1,352 for both the current ensuing years is made up of Rs 1,300 being the pay of the establishment and of Rs. 52 being the probable travelling allowance and contingent charges. As the last-mentioned items of charges should be met from the total travelling allowance and contingent charges for the district, the estimates have been reduced to Rs. 1,300.
RS.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Expenditure for one month .. 260					
Do. for five months .. 1,300					
36. A Channel Superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Eleru.	288	288	288	287	Government Orders, No. 349, dated 31st March 1887, and No. 1402, dated 21st April 1890.
To maintain irrigation accounts in the Pithápuram zemindari—	..	90	648	690	Dispensed with on 20th November 1897. The provision made in the revised estimate represents the arrears of pay due to the establishment.
RS.					
Three karnams on Rs. 10 each 30					
Six watchmen on Rs. 4 each 24					
Total .. 54					
37. Two vettis on Rs. 4 each for two months for measuring the area irrigated with Government water in each of the zemindari villages of Patavala and Coringa.	32	32	40	92	Government Order, Mis. No. 889, dated 21st February 1898. The Collector's provision for the next year will be retained subject to formal application to Government.
38. Two clerks on Rs. 15 each and 2 attenders on Rs. 8 each for six months for arranging the records of the Amalapuram and Bhimavaram taluks.	..	61	..	215	Government Order, Mis. No. 165, dated 11th January 1897.
39. One clerk on Rs. 15 and one attender on Rs. 8 for twelve months for sorting the records in the Taluk office at Kovvur.	276	..	..	..	This provision has been made pending formal application to Government.
40. Establishment for measuring irrigated lands in delta taluks—	5,688	5,688	5,688	780	Sanctioned for two years—*vide* Government Order, Mis. No. 4945, dated 4th December 1896. The Collector's provision for the next year has been retained pending formal application to Government. The actuals on account of Revenue Inspectors are included in the figures furnished by the Accountant-General under "Land Records and Agriculture, Revenue Inspectors."
RS.					
Three Revenue Inspectors on Rs. 40 each 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each 300					
Ten peons on Rs. 6 each .. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
41. Compensation Establishment—	..	234	1,500	1,054	The establishment has been dispensed with. The provision in the revised estimate represents the arrears of pay due to the establishment.
RS.					
Two Revenue Inspectors on Rs. 35 each 70					
One Revenue Inspector 25					
Two clerks on Rs. 15 each .. 30					
Total .. 125					
42. One Revenue Inspector on Rs. 35 for two months for sub-dividing certain waste lands in the Palnad taluk.	..	70	..	..	Government Order, Mis. No. 3569, dated 31st August 1898.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	
Nellore.					
43. One shroff on Rs. 10 for the Polur sub-treasury.	10	120	80	69	The entertainment of a temporary shroff for one year was sanctioned in Government Order, No. 872, Financial, dated 8th August 1896, on the ground that the transactions at the treasury were unusually heavy owing to the payment of railway cheques. As the construction of the Bezwada-Madras State Railway has not yet been completed the Collector proposes to retain the shroff until the 31st March 1899.
Bellary.					
44. Sub-Magistrate and establishment for Ramandrug—	600	536	700	532	To be kept on while the convalescent depot remains at Ramandrug (Government Order, No. 650, dated 3rd April 1890, Judicial). The revised estimate represents the actual expenditure of the year.
RS.					
One Sub-Magistrate 100					
One clerk 20					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 140					
Kurnool.					
45. One Revenue Inspector on Rs. 35 for six months in the Nandyal division for settling compensation for lands taken up for famine roads.	..	210	..	..	Government Order, Mis. No. 1542, dated 2nd April 1898.
Madura.					
46. Establishment entertained in connection with the assignment of lands under the Periyár Project—	2,220	2,220	4,512	2,220	Government Order, No. 202, dated 6th April 1898. Provision has been made in the budget estimate also on the assumption that the retention of the establishment in the ensuing year will be found necessary.
RS.					
One Tahsildar 150					
One clerk 15					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 185					
47. One clerk on Rs. 20 and two clerks on Rs. 15 each for a year in the Madura taluk.	600	550	..	240	Government Order, Mis. No. 1735, Rev., dated 22nd April 1898.
48. Two clerks on Rs. 15 each in the Mélúr taluk for nine months.	360	270	..	145	Government Order, No. 3399, dated 18th August 1898. The Collector's provision for the next year is retained pending formal application to Government.
49. For the disposal of darkhasts pending in the Kodaikanal Deputy Tahsildar's office—	..	21	..	138	Dispensed with.
RS.					
One Revenue Inspector .. 40					
Local allowance 5					
One peon 6					
Local allowance 2					
Total .. 53					
South Canara.					
50. Five clerks on Rs. 10 each and 5 on Rs. 7 each for searching for documents in Taluk offices.	1,020	1,020	1,020	1,008	Government Orders, No. 558, dated 4th July 1889; Mis. No. 3266, dated 18th July 1892; Mis. No. 636, dated 11th February 1895.
Malabar.					
51. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	315	540	540	701	The retention of the establishment up to 30th September 1898 was sanctioned in Government Order, No. 4802, dated 11th September 1897. The Collector in his letter No. 1166, dated 4th September 1898, urges the necessity for retaining the establishment for another year. Provision has been made accordingly.

Temporary Establishments—*cont.*

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Accounts for 1897–98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*					
Malabar—cont.					
52. Two clerks on Rs. 20 each in the Wynaad taluk office with local allowance.	720	720	720	968	Sanctioned pending the revision of taluk establishments in the Presidency (Government Order, No. 2351, dated 16th June 1896). The provision made in the budget estimate for the next year will be unnecessary if the revision of the taluk establishments is brought into force from the 1st April next.
53. Establishment for the registration of Jenmam titles—	23,664	19,116	17,616	17,509	Government Orders, No. 1516, dated 22nd April 1896; and No. 900, Financial, dated 14th August 1896.
Rs.					
Thirty Revenue Inspectors on Rs. 50 each 1,500					
Forty-two peons on Rs. 6 each 252					
Eight clerks on Rs. 20 each .. 160					
Four do. 15 „ .. 60					
Total .. 1,972					
54. Fifty-seven taluk shroffs on Rs. 10 for four kist months.	1,850	1,850	1,850	1,215	Government Orders, No. 2693, dated 5th May 1888; No. 1344, dated 28th March 1895; No. 2189, dated 30th May 1895 and No. 1105, dated 19th March 1895.
55. Temporary establishments for loans works.	3,000	3,000	5,000	14,090	*Vide* particulars below.
Establishment dispensed with	..	..	3,039	6,955	
56. Reserve	1,435	1,168	161	..	
Total, Sub-divisional establishments ..	45,048	41,500	46,700	51,586	

Temporary Establishment for Loans works.

Items.	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Account for 1897–98.	Remarks.
1	2	3	4	5	6
Ganjám	No forecast can be made of the requirements for 1899–1900, as they will entirely depend on the state of the season; but, on account of the temporary establishment that may have to be entertained owing to the introduction of new forms of accounts under the revised consolidated rules sanctioned in Government Order, No. 884, Revenue, dated 22nd October 1897, and to provide for unforeseen charges, the budget estimate may be fixed at Rs. 3,000.	No definite forecast can be made of the actual requirements for 1898–99 as they will depend entirely on the state of the season. As, however, some establishment may have to be entertained in consequence of the introduction of new forms of accounts under the revised rules, the revised estimate may be fixed at Rs. 3,000—*vide* paragraph 4 of Government Order, No. 884, Revenue, dated 22nd October 1897.	A lump sum of Rs. 5,000 was sanctioned for temporary establishment for loans work.	Rs. ..	Rupees 85–6–11 shown in the Accountant-General's statement as expenditure incurred in May 1898 represents adjustments made on account of establishment entertained during 1897–98.
Vizagapatam				84	....
Kurnool (one clerk on Rs. 20 for Pattikonda taluk for six months).				528	A clerk on Rs. 20 was sanctioned in Government Order, Mis. No. 321, dated 20th January 1898, for Pattikonda taluk for writing up loan registers.
Bellary (two clerks on Rs. 25 each for the Collector's office for writing up loan registers and for maintaining correct accounts).				6,524	Two clerks on Rs. 25 each were first sanctioned for four months in Government Order, Mis. No. 346, dated 21st January 1898; and their retention for a further period of three months was sanctioned in Government Order, Mis. No. 2488, dated 11th June 1898.
Anantapur				6,954	Rupees 269–4–7 shown in the Accountant-General's statement of charges for April and May 1898 represents grants made for the Special Loans Tahsildar and his establishment retained up to 30th September 1897—*vide* Government Order, Mis. No. 1427, dated 23rd March 1898.
Chingleput				..	The Collector thinks it will be necessary to entertain two clerks on Rs. 15 each for six months in 1899–1900 for writing up loan registers.
Total ..	3,000	3,000	5,000	14,090	

These figures have been supplied by the Settlement Department.

Revenue

Financial (1898) Department.

CURRENT No. 6777

From The Board of Revenue (Land Revenue)

Order

No. 262

Dated 30 September 1898

Received 2 Oct

Registered 3 "

Enclosures "

Spare copies "

SUBJECT.

Submitting to Government the revised budget estimates of charges for 1898-99 & 1899-1900 under 3A Land Revenue charges of District Administration and 3C Land Records and Agriculture — Revenue Inspectors.

DA 3/10/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Estimates as modified by Govt

Printed October th.

Proceedings, No. 262, 30th September 1898.

SEPTEMBER.

Submitting to Government the revised estimate for the current year and the budget estimate for 1899–1900 under "3. Land Revenue—Charges of District Administration and Land Records and Agriculture—Revenue Inspectors."

PROCEEDINGS OF THE BOARD OF REVENUE
(Land Revenue).

Read—the following:—

Jl 1180

EXPENDITURE.

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
Charges of District Administration . . .	3A	~~39,76,000~~ 40,49500	39,85,000	39,26,000	43,16,714

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

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	~~22,18,413~~ 2210720	221020	22,18,570		21,81,237		24,49,555	
SUB-DIVISIONAL ESTABLISHMENTS	~~16,49,027~~ 5042	172579	16,58,542		16,34,370		17,69,793	
AMINDIVI COIR ESTABLISHMENT	33,100	1725730	31,100		55,700		22,904	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	70,400		68,900		64,433		67,262	
HOSPITAL CHARGES	10,660	10055	7,888		10,260		7,200	
TOTAL .	40495	39,76,000		39,85,000		39,26,000		43,16,714

* Under the control of the Commissioners of Land Revenue.

EXPLANATORY REMARKS.

22 1180

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	Details.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
		GENERAL ESTABLISHMENTS.								
		Collectors and Magistrates—								
Salaries— 3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4]	86,400				86,400			
16	16	1st Grade (2,333⅓)[4]	4,30,080		5,53,000		4,30,080		5,35,133	
1	1	2nd „ (1,800)[4]	20,736				20,736			
1	1	Collector of Nilgiris (2,000)[4] (*a*)	23,040				23,040			
12	12	Sub-Collectors (1,166⅔)[4]	1,61,280				1,61,280			
2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4]	26,880		1,72,000		26,880		1,89,842	
*15	15	Head Assistant Collectors (768¾)[4]	1,32,768				1,32,768			
†1	1	Special „ „ (768¾)[4]	8,851		1,45,000		17,702		1,50,332	
*2	2	Senior „ „ (768¾)[4]	17,702				17,702			
		Assistant Collectors (560),[4] (385),[4] (358)	73,000		66,000		68,000		76,586	
		Deputy Collectors (*b*)—								
1	1	1st Class (700)	8,400				8,400			
5	4	2nd „ (600)	28,800				36,000			
13	15	3rd „ (500)	90,000		3,53,000		78,000		3,60,981	
21	21	4th „ (400)	1,00,800				1,00,800			
17	17	5th „ (300)	61,200				61,200			
18	17	6th „ (250)	51,000				54,000			
		Temporary Deputy Collectors	15,700		24,000		9,400		25,139	
1	1	Local Allowance to Deputy Collector Wynaad	1,800		1,800		1,800		1,800	
64		Exchange Compensation Allowance.	61,000		58,000		69,358		82,724	
			13,99,437		13,72,800		14,03,546		14,22,837	
		Deduct—Probable Savings	16,713				19,854		...	
			13,82,724		13,72,800		13,83,692		14,22,837	
		Deduct—One-fifth (after deducting Rs. 4,800 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,73,385		2,73,600		2,75,778		2,83,461	
			11,07,139		10,99,200		11,07,914		11,39,376	
		Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page) (*c*)	9,570		9,540		9,677		10,059	
		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.)	3,800		4,800		3,900		3,818	
		Extra Assistant Commissioner, Central Provinces	...		900		...		1,500	
				11,20,509		11,14,440		11,21,491		11,54,753
		(i) COLLECTOR'S OFFICE.								
		VERNACULAR CORRESPONDENCE.								
Establishment— 22	22	Sheristadars 11 (225), 10 (200), 1 (175)	55,800				55,800			
313	319	Clerks 20 (70), 20, (60), 1 (45), 1 (40), 20 (35), 40 (30), 60 (25), 19 (20), 138 (15)	1,02,420				1,02,420			
		ENGLISH CORRESPONDENCE.								
231	231	Clerks 20 (150), 1 (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), 1 (80), 1 (50), 40 (45), 1 (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), 1 (100), 5 (70)	27,900				27,900			
57	58	Shroffs 15 (50), 15 (25), 4 (20), 24 (15)	18,780				18,540			
56	56	Accountants 20 (25), 21 (20), 15 (15).	13,740				13,740			
		Carried over	4,64,340	11,20,509		11,14,440	4,64,100	11,21,491		11,54,753

(*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.
† Excludes one appointment transferred to the Provincial Civil Sevice—*vide* G.O., No. 1056, Public, dated 17th August 1898.

EXPLANATORY REMARKS.

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

—	Actuals for four months.	Average expenditure during three years.	Two-thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,80,016	5,59,731	3,73,154	5,53,170	5,53,000
Sub-Collectors ...	53,662	1,77,034	1,18,023	1,71,685	1,72,000

—	Actuals for four months.	Actuals for the last eight months 1897-98	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Head Assistant Collectors ...	44,883	99,520	1,44,403	1,45,000
Assistant Collectors	16,615	49,075	65,690	66,000
Deputy Collectors	1,14,952	2,37,791	3,52,743	3,53,000
Temporary Deputy Collectors.	7,947	17,120	24,167	24,000

Assistant Collectors and temporary Deputy Collectors.—For the budget estimate of 1899-1900, the average of the actuals of the past three years has been adopted.

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

	Rs.
Actuals for the first four months	18,453
Probable expenditure in August and September 1898.	9,046 at the percentage (6 $\frac{1}{11}$) of salary) worked with reference to the actuals of the first three months.
Third quarter of 1898-99	15,239 at 7½ per cent. of salary worked with reference to the actuals of the first three months.
Fourth quarter of 1898-99	15,239 at 7½ per cent. of salary worked with reference to the actuals of the first three months.
Total ...	57,977

The budget estimate has been fixed at Rs. 15,239 × 4 or 60,956, the percentage taken being the same as in the last two quarters of the current year—*vide* Accountant General's Circular No. XXI, dated 16th August 1898.

Probable savings in the budget estimate under Salaries.—A saving of Rs. 16,713 has resulted on an average during the last three years as under. This figure has been adopted.

—	Pay as per scale. Rs	Actuals. Rs.	Difference. Rs
1895-96	13,54,382	13,40,223	— 14,159
1896-97	13,63,382	13,31,419	— 31,963
1897-98	13,44,129	13,40,113	— 4,016
		Average savings ...	— 16,713

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

EXPENDITURE.

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

Numbers. 1898-99	Numbers. 1899-1900	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
		Brought forward	4,64,340	11,20,509		11,14,440	4,64,100	11,21,491		11,54,753
		(i) OFFICE SERVANTS.								
Establishment—contd. 71	72	Gollahs 15 (10), 26 (8), 31 (7)	6,900				6,816			
325	325	Attenders 1 (14), 2 (12), 42 (10), 120 (8), 160 (7)	30,156				30,456			
62	62	Muchis 21 (15), 20 (12), 21 (10)	9,180				9,180			
21	21	Dufladars (14)	3,528				3,528			
375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7)	34,452				34,452			
41	41	Masalchis 1 (7), 40 (6)	2,964				2,964			
41	41	Sweepers (6)	2,952				2,952			
1	1	Gardener (9)	108				108			
3	3	Scavengers (7), (5), (3½)	186				186			
		(ii) SUB-COLLECTOR'S OFFICE.	5,55,066				5,54,742		5,55,088	
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15)	45,660				45,660			
15	15	Attenders (8)	1,440				1,440			
15	15	Muchis (10)	1,800				1,800			
15	15	Dufladars (10)	1,800				1,800			
87	87	Peons (7)	7,308				7,308		60,261	
15	15	Masalchis (6)	1,080				1,080			
15	15	Sweepers (6)	1,080				1,080			
		(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.								
106	106	Clerks 22 (70), 20 (45), 20 (35), 1 (30), 1 (25), 22 (20), 20 (15)	47,220				47,220			
20	20	Attenders (8)	1,920				1,920			
21	21	Muchis 1 (12), 20 (10)	2,544				2,544			
106	106	Peons 1 (10), 22 (8), 83 (7)	9,204				9,204			
22	22	Masalchis (6)	1,584				1,584		60,895	
1	1	Sweeper (6)	72				72			
1	1	Scavenger (5)	60				60			
		(iv) DEPUTY COLLECTOR'S OFFICE.								
186	186	Clerks 1 (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15)	53,580				53,580			
45	45	Attenders 1 (10), 44 (8)	4,344				4,344			
143	143	Peons 2 (8), 139 (7), 2 (6)	12,012				12,012			
43	43	Masalchis 42 (6), 1 (5)	3,084				3,084			
3	3	Lascars (7)	252				252		69,711	
1	1	Sweeper (6)	72				72			
		Total	7,51,182				7,50,858			
		Increase of pay to 1 Sub-Divisional Sheristadar	780				780		7,45,955	
		Local Allowance for the Collector's establishment, Nilgiris—								
		Clerks 1 (25), 2 (20), 4 (15) 6 (10), 5 (5)	2,520				...			
		Servants (2)	24				...			
		Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—								
		Clerks 1 (35), 1 (15), 1 (10)	720				720			
		Servants 2 (4), 2 (3½), 1 (3), 1 (2½)	246				246			
		Deputy Collector's establishment, Wynaad—								
		Clerks 1 (25), 1 (15), 2 (10)	720				720		1,879	
		Servants 1 (4), 3 (3½), 1 (3)	210		7,50,000		210			
		Temporary Establishment for the registration of Janmam titles in Malabar	4,944				4,944			
		Temporary Establishment for Assistant Collectors, etc.	20,056		23,000		8,356		32,334	
		Famine Batta	...				...		2,954	
			7,81,402				7,66,834		7,83,122	
		Deduct—Probable Savings	5,402				3,534		...	
			7,76,000		7,73,000		7,63,300		7,83,122	
		Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,53,930		1,52,470		1,50,490		1,53,527	
			6,22,970		6,20,570		6,12,810		6,29,595	
		Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	1,000		900		1,160		915	
				6,23,970		6,21,470		6,13,970		6,30,510
		Carried over		17,44,479		17,35,910		17,35,461		17,85,263

EXPLANATORY REMARKS.

Establishment—Permanent—There is an increase of Rs. 27 per mensem in cost as compared with last year—*vide* Appendix A.
The revised estimate of the current year has been arrived at as follows :—

	Rs.
1. Average of the actuals of the past 3 years	7,48,222
2. Local allowance for 7 months for the establishment on the Nilgiris sanctioned in G.O.R., No. 985, dated 12th September 1898, Financial	1,309
3. Add cost on account of the increase in the permanent establishment	297
ADD ...	7,49,828
or	7,50,000 in round figures.

For the Budget estimate of 1899-1900, provision is made for the grant of the Nilgiri local allowance throughout the year; this raises the charges under Permanent Establishment to Rs. 7,51,000, in round numbers; the probable savings Rs. 5,402 have been fixed so as to arrive at this figure.

Temporary Establishment.—For details of the establishments under general and sub-divisiona' *vide* Appendix E.

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,44,479		17,35,910		17,35,461		17,85,263
Allowances—	Tentage of Officers	33,400		33,400		33,400		33,004	
	Travelling Allowance of Officers	1,16,000		1,19,000		1,12,000		1,29,204	
	Travelling Allowance of Establishment	69,000		69,000		69,000		69,032	
		2,18,400		2,21,400		2,14,400		2,31,240	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*43,680*		*44,280*		*42,880*		*46,248*	
		1,74,720		1,77,120		1,71,520		1,84,997	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,040		1,460		1,740		1,028	
	Add—For rounding	...		...		...		...	
			1,75,760		1,78,580		1,73,260		1,86,025
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		3,478	
	Petty works of Construction	2,670		370		100		3,989	
	Cost of Land	550		550		100		4,050	
	Remittance of Treasure within the District	8,300		8,300		9,000		13,319	
	Law Charges in the Revenue Department	6,000		8,300		5,000		7,889	
	Charges for the service of Revenue Processes	100		100		100		...	
	Fees for Searches in Registration Offices	5,500		13,000		4,800		1,53,694	
	Remuneration to Copyists and Examiners	26,300		26,300		30,000		26,658	
	Management of Estates	8,800		11,200		6,230		10,591	
	Land Acquisition Charges	2,800		2,600		2,000		434	
	Registration Charges	400		400		400		99	
	Translation of Mahratta Paimash Accounts	70		70		70		6	
	Cost of Treasure Bags	5,800		5,500		5,900		6,865	
	Examination of Female Gosha Pensioners	10		10		...		...	
		70,300		79,700		65,800		2,31,005	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*600*		*600*		*600*		*682*	
		69,700		79,100		65,200		2,30,323	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,200		2,840		2,340		2,840	
	Add—For rounding	...		...		...		...	
			71,900		81,980		67,500		2,33,163
Contingencies—	Purchase of European articles each costing less than Rs. 5	210		250		600			
	Purchase of European articles each costing not less than Rs. 5	1,000		1,400		900		14,702	
	Purchase of Country articles each costing less than Rs. 50	11,000		9,900		9,500			
	Purchase of Country articles each costing not less than Rs. 50	1,900		1,900		2,500			
	Purchase of Books	280		300		300		68	
	Purchase of Periodicals	300		(a) 600		400		272	
	Subscription to Newspapers	90		90		90		...	
	Cost of Europe stores (including freight)	170		160		200		349	
	Repairs to Furniture	2,500		2,230		2,000		2,276	
	Repairs to Boats	900		800		600		3,183	
	Liveries and Clothing of Servants	300		300		300		864	
	Peons' Belts and Badges	1,340		1,020		700		2,582	
	Carriage of Stationery and Records	25,000		25,000		22,000		28,026	
	Cloth for Records	1,500		1,600		2,000		1,499	
	Record-racks, Boards, etc.	2,600		1,500		1,100		2,048	
	Rattan-mats and Blinds	400		300		170		243	
	Table Cloth	400		400		400		285	
	Office Scales and Weights	800		700		700		556	
	Advertisements	500		700		500		414	
	Tolls	200		200		150		105	
	Carriage of Tents	...		...		...		26	
	Money Order Commission	...		10		...		1	
	Carried over	51,990	19,92,153	49,360	19,96,470	45,110	19,76,227	57,499	22,04,451

Items.	Accounts.* Average.	1895–96.	1896–97.	1897–98.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Tentage of Officers	33,081	33,257	32,982	33,004	*Travelling allowance of officers.*—The Board has adopted the estimate of Collectors for the current and ensuing years amounting to Rs. 1,18,800 and 1,16,300, respectively, against the sanctioned estimate of Rs. 1,12,000. The increase occurs chiefly in Nellore (Rs. 1,500), Cuddapah (Rs. 1,500), Anantapur (Rs. 2,000) and Bellary (Rs. 1,500). The increase in Nellore is attributed to Famine, while that in Bellary is ascribed to officers being on constant tour in connection with measures adopted for the prevention of plague. The Collector of Cuddapah states that the estimate has been fixed with reference to the actuals of the first four months of the current year and of the last eight months of 1897–98. The Collector of Anantapur has not explained the increase; but his estimate has obviously been based on the actuals of the first four months.
Travelling Allowance of Officers	2,86,525	1,13,364	1,15,359	1,75,437	
Travelling Allowance of Establishment		1,46,209	1,71,172	1,38,033	
Conveyance Allowance, Tahsildar, Madras	514	600	480	463	
					Travelling allowance of establishment.—The total of the actuals of the first four months of the current year (Rs. 27,565) and those of the last eight months of 1897–98 (Rs. 42,296) have been adopted in round figures for both the revised and budget estimates, a slight deduction being made with reference to the actuals of 1897–1898.
					SUPPLIES AND SERVICES.
Elephant Charges	3,564	4,384	2,900	3,408	*Search fees.*—The actuals of last year amounted to Rs. 1,53,694 against the sanctioned estimate of Rs 1,200. The increase occurred chiefly in Ganjam (Rs. 29,000). Anantapur (Rs. 7,199) and Bellary (Rs. 1,15,725) and was due to adjustment of fees to the credit of the Registration Department for searches made in connection with the grant of numerous loans under the Land Improvement and Agriculturists' Loans Acts on account of famine. For the revised estimate of the current year and for 1899–1900, the total of the Collectors' estimates has been adopted.
Petty works of Construction	37,842	†58,894	†46,205	8,426	
Cost of Land	2,302	76	1,672	5,157	
Remittance of Treasure within the district	28,931	23,158	24,765	38,871	
Law Charges	8,563	7,211	9,276	9,203	
Charges for the Service of Revenue Processes	20,004	21,135	19,996	18,882	
Fees for Searches in Registration Offices	87,311	2,872	20,039	2,39,022	
Remuneration to Copyists and Examiners	1,18,095	1,16,020	1,14,654	1,23,611	*Remuneration to Copyists and Examiners.*—The pay of the Copyists entertained on fixed salaries under G.O., No. 1870, Revenue, dated 28th April 1898, will be met from the provision made against 'Remuneration to copyists and examiners' under General and Sub-Divisional Establishments.
Stone Quarry Charges	101	244	37	21	
Miscellaneous	20,287	17,219	21,995	21,648	
Total	3,27,000	2,51,213	2,61,539	4,68,249	*Management of Estates.*—The increase in the actuals of 1897–98 as compared with the sanctioned estimate for the year was due chiefly to the payment of Rs. 2,546 made to certain relatives of the last holder of the Konde Estate on account of the one-fourth share of the income due to them for faslis 1303 to 1307 under G.O., No. 3545, Revenue, dated 2nd July 1897, and to the inclusion under this item of a sum of Rs. 1,275 paid on account of arrears of Land Revenue and cesses due on certain other escheated estates which had in previous years been deducted from the gross receipts. The Collector of South Canara provides Rs. 8,500 for 'Management of Konde Estate', and Rs. 1,000 for the management of other estates in the revised estimate for the current year and states that the increase of Rs. 2,270 under the former item is required to cover the payment of the balance of the arrears of income due to the relatives of the last holder for faslis 1303 to 1307, and that the latter item includes Rs. 325 being the probable cost of the construction of a revetment on the Tudoli Estate. The Board observes that the balance of one-fourth share of income from Konde Estate which was paid in June 1898 was Rs. 2,168 and that in addition to this a further sum of Rs. 1,500 is payable in March next for fasli 1308, so that the increase to be provided for is about Rs 3,968. The Board would accordingly fix Rs. 10,200 + Rs. 1,000 or Rs. 11,200 as the revised estimate for the current year and adopt the Collector's figure Rs. 8,800 for the budget estimate of the ensuing year.
Purchase of Country and European Articles	10,226	‡3,224	‡5,618	21,836	The estimates of the remaining items have been based on the anticipated requirements of Collectors.
Books, Periodicals and Newspapers	646	676	912	350	
Rents, Rates and Taxes	21,438	20,700	21,343	22,270	
Hot and Cold Weather Charges	4,423	4,519	4,543	4,208	
Cost of European Stores	564	910	434	349	
Telephone Charges	40	42	70	8	
Binding Charges	4,147	3,270	3,229	5,943	
Other items	1,21,974	1,21,601	1,24,896	1,19,423	
Total	1,63,458	1,54,942	1,61,045	1,74,387	

(a) The estimate is fixed with reference to the actuals (Rs. 511) of the first four months of the current year and of those of the last eight months of the previous year (Rs. 94).

* These figures include the charges on account of sub-divisional as well as general establishments.
† Includes charges on account of repairs.
‡ Excludes the value of country articles costing less than Rs. 50 and of Europe articles costing less than Rs. 5.

EXPENDITURE.

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

		Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
	GENERAL ESTABLISHMENTS—*contd.*	Rs. Rs.	Rs. Rs.	Rs. Rs.	Rs. Rs.
	Brought forward	51,390 19,92,153	49,360 19,96,476	45,110 19,76,227	57,499 22,04,451
Contingencies—contd.	Telephone Charges	...	...	...	8
	Prickly pear Destruction Charges	100	100	100	2
	Clock winding	...	...	...	89
	Hot and Cold Weather Charges	(*b*) 3,700	(*b*) 3,700	3,700	3,403
	Sweepers' Allowances	60	60	50	67
	Scavenging Expenses	700	700	700	666
	Rents, Rates and Taxes	(*c*) 14,304	(*c*) 14,304	14,600	13,807
	Binding Charges	4,400	4,400	4,400	4,083
	Packing Charges	400	400	400	308
	Lighting Charges	(*d*) 5,600	(*d*) 5,600	6,500	5,566
	Window Delivery Ticket	90	90	90	84
	Petty Carriage and Cooly Charges	3,400	3,400	3,000	3,840
	Cooly Shroffs	200	200	200	...
	Cost of Stationery	...	30	...	98
	Landing and Shipping Charges	200	200	400	242
	Office Expenses and Miscellaneous	4,220	4,220	4,250	6,472
	Deduct—One-fifth (except on Rs. 2,300 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	88,800 / 17,300	86,800 / 16,900	83,500 / 16,220	96,234 / 18,812
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	71,500 / 760	69,900 / 700	67,280 / 1,030	77,422 / 708
	Telegram Charges	72,260	70,600	68,310	78,130
	Postage Charges	18,000	19,000	12,500	31,338
	Petty Repairs to Buildings	1,13,000	1,15,000	1,05,200	1,21,861
		18,000 / 2,21,260	17,500 / 2,22,100	19,000 / 2,05,010	13,775 / 2,45,104
Numbers. 1898-99. 1899-1900.	TOTAL GENERAL ESTABLISHMENTS.	22,13,413	22,18,576	21,81,237	24,49,555
	SUB-DIVISIONAL ESTABLISHMENTS.				
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	
2 1	Deputy Tahsildars (150)	1,800		3,600	
1 ...	Do. (125)	...		1,500	
50 52	Do. (120)	74,880		72,000	5,87,307
106 106	Do. (100)	1,27,200		1,27,200	
*6	Local Allowance for Polavaram, Chodavaram, Kodaikanal, Coonoor, Ootacamund and Yellavaram, 3 (30), 2 (25), 1 (5)	1,740		720	
2 2	Local Allowance for Wynaad Deputy Tahsildars	1,200		1,200	
		5,65,020	5,83,000	5,64,420	5,87,307
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,12,524	1,16,120	1,12,404	1,16,981
		4,52,496	4,66,880	4,52,016	4,70,326
	Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	4,620	4,900	4,620	4,624
	Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	52,900	52,900	52,073	52,482
	Add—For rounding	...	...	...	...
		5,10,016	5,24,680	5,08,709	5,27,432
	Carried over	5,10,016	5,24,680	5,08,709	5,27,432

* G.Os., No. 430, dated 12th March 1898, Judicial and R. No. 985, dated 12th September 1898.

EXPLANATORY REMARKS.

(*b*) The average of the actuals of the past three years for "Hot and cold weather charges" under General and Sub-divisional establishments, having been Rs. 4,423, the sanctioned estimate is retained.

(*c*) Collectors estimate the charges under this head at Rs. 15,112 for both the revised and budget estimates. Considering that the actuals of the first four months of the current year and the last eight months of 1897-98 have amounted only to Rs. 14,304, the Board would adopt this figure for both years.

(*d*) As the actuals of the first four months of the current year and the last eight months of 1897-98 have amounted to only Rs. 5,343, the Board would adopt the actuals of last year in round numbers for the revised and budget estimates.

Telegram and Postage charges under General and Sub-divisional establishments.—The provision in the revised and budget estimates has been made with reference to Collectors' Estimates as modified slightly with reference to the actuals of the first four months of the current year. The increased provision is considered necessary in view to the measures undertaken for the prevention of the plague and the possibility of an extension of famine-relief operations.

	Average.	Accounts. 1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.	Rs.
Telegram charges	26,005	14,883	23,108	40,023
Postage charges	2,14,624	1,99,073	2,13,971	2,30,827

Salaries.—For the revised estimate, the Board has adopted Rs. 5,83,000, which represents very nearly the average of the actuals of the past three years and is also almost identical with the actuals of the first four months of the current year *plus* those of the last eight months of 1897-98.

One-fifth cost of Stationary Sub-Magistrates, &c.—The Registrar, High Court, has promised to send estimates on receipt of the information called for from Collectors. In the meanwhile, the Board would adopt Rs. 52,900 for both the revised and budget estimates, as it represents the actuals of the first four months of the current year, and those of the last eight months of 1897-98.

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
		Brought forward .		5,10,016		5,24,680		5,08,709		5,27,432
Establishment— 159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50) .	99,960				99,960			
2	2	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25) .	660				660			
1,960	1,961	Clerks 2 (35), 6 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), 1 (17), 1,507 (15), 1 (12½), 1 (12), 81 (10)	3,71,868				3,72,288			
21	38	Local Allowance 2 (15), 3 (12½), 11 (10), 5 (7½), 17 (5) . .	3,660				2,340			
		Servants—								
318	318	Dufterbunds 1 (10), 15 (9), 1 (8), 301 (7)	27,120				27,120			
159	160	Daffadars 1 (10), 157 (8), 2 (7) .	15,360				15,264			
3,698	3,698	Peons 2 (9), 4 (8), 24 (7), 3,664 (6), 3 (5), 1 (3) . . .	2,66,640				2,66,952			
312	312	Masalchi 2 (7), 310 (5) . .	18,768				18,828			
157	157	Sweepers (5)	9,420				9,420			
2	2	Gollahs (10), (7) . . .	204				204			
5	5	Scavengers 1 (6), 1 (5), 2 (2½), 1 (2)	216				216			
42	61	Local allowance 1 (4), 3 (3½), 28 (3), 4 (2½), 16 (2), 9 (1) . .	1,794				1,446			
			8,15,610				8,14,698			
		Tirvajasti Village Establishment in Kistna—								
96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,244			
83	83	Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992			
43	43	Mohatads (3)	1,548				1,548			
96	96	Vettis (3)	3,456				3,456			
			18,240				18,240			
		Establishment to supervise the recently reserved villages—								
4	4	Munsifs 2 (7), 1 (5), 1 (2) .	252				252			
1	1	Karnam (6)	72				72			
2	2	Peons (5)	120				120			
1	1	Pettandar (1½) . . .	18				18			
1	1	Bariki (1)	12				12			
			474				474			
			8,34,324		8,20,000		8,33,412		8,18,762	
		Temporary Establishment including that for the registration of Janmam titles . .	39,000		40,000		46,700		51,586	
		Famine Batta	...		* 200		...		9,867	
			8,73,324		8,60,200		8,80,112		8,80,215	
		Deduct—One-fifth (except on Rs. 10,608 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	*1,72,543*		*1,69,918*		*1,73,901*		*1,73,906*	
			7,00,781		6,90,282		7,06,211		7,06,309	
		Add—One-fifth of Establishment of Hill Tract Magistrates (p.) . .	2,500		2,400		2,100		2,418	
				7,03,281		6,92,682		7,08,311		7,08,727
Allowances—		Travelling Allowance of Tahsildars . .	47,000		47,000		42,000		46,233	
		Travelling Allowance of Establishment .	70,000		70,000		76,000		69,001	
		Conveyance Allowance— Tahsildar, Madras (40)	480		480		480		463	
			1,17,480		1,17,480		1,18,480		1,15,697	
		Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	*23,400*		*23,400*		*23,600*		*23,047*	
		Add—One-fifth of Allowances of Hill Tract Magistrates, etc. (p.) . .	94,080 800		94,080 900		94,880 ...		92,650 863	
				94,880		94,980		94,880		93,513
		Carried over .		13,08,177		13,12,342		13,11,900		13,29,672

EXPLANATORY REMARKS.

Establishment.—The revised estimate has been fixed with reference to the (Rs. 8,20,099) average of the actuals of the past three years.

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.		
1895-96	564	583	19	832	819	13
1896-97	564	578	14	832	822	10
1897-98	564	587	23	833	819	14
		Average +	19		Average —	13

Net excess expenditure, Rs. 6,000.
No deduction will therefore be made as probable savings.

* This represents the actuals of the first four months.

ALLOWANCES.

Travelling allowance of Tahsildars.—The actuals of the first four months of the current year have amounted to Rs. 14,944. At this rate, the probable expenditure for the whole year will be Rs. 14,944×3 or 44,832. Against this sum Collectors provide Rs. 47,100 for the revised and budget estimates. As the actuals of the first four months of the current year and the last eight months of the previous year have amounted to Rs. 46,858, the Board would fix the estimates at Rs. 47,000 in round figures.

Travelling allowance of establishment.—The total of the actuals of the first four months (Rs. 24,010) and of those for the last eight months of the previous year (Rs. 46,566) has been adopted in round figures at Rs. 70,000 against the Collectors' estimates of Rs. 73,860 for both the revised and the budget estimate.

EXPENDITURE.

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

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		13,08,177		13,12,342		13,11,900		13,29,672
Supplies and Services—	Cost of Land	...		...		...		1,107	
	Petty Works of Construction	3,800		5,400		5,400		4,437	
	Remittance of Treasure within the District	18,000		18,000		15,000		25,552	
	Law Charges in the Revenue Department	800		900		500		1,314	
	Charges for the Service of Revenue Processes	20,000		20,000		20,900		18,882	
	Fees for Searches in Registration Offices	4,900		8,200		1,800		85,328	
	Remuneration to Copyists and Examiners	93,000		93,000		86,000		96,953	
	Land Acquisition Charges	500		500		1,300		...	
	Registration Charges	1,000		1,000		1,000		307	
	Purchase of Demarcation Stones	2,800		2,800		2,800		1,269	
	Commission for Collection of Water-tax	1,300		1,300		300		1,069	
	Translation of Mahratta Paimash Accounts	...		30		30		7	
	Stone quarry Charges	50		50		50		21	
	Cost of Treasure Bags	2,500		2,500		2,500		998	
	Examination of Female Gosha Pensioners	...		...		50		...	
		1,48,650		1,53,680		1,37,630		2,37,244	
	Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc. (p.)	300		500		...		498	
	~~*Add*—For rounding~~	~~200~~		...		...		...	
			~~1,49,230~~		1,54,180		1,37,630		2,37,742
Contingencies—	Purchase of European Articles each costing less than Rs. 5	200		100		100			
	Purchase of European Articles each costing not less than Rs. 5	~~1,500~~		1,000		1,000			
	Purchase of Country Articles each costing less than Rs. 50	11,800		12,000		12,000		7,134	
	Purchase of Books	900		1,000		1,000			
	Purchase of Periodicals	90		90		90		9	
	Repairs to Boats	30		30		30		1	
	Repairs to Furniture	...		...		...		181	
	Liveries and Clothing of Servants	1,600		1,500		1,500		1,482	
	Peons' Belts and Badges	~~200~~		230		230		370	
	Carriage of Stationery and Records	~~1,000~~		300		300		181	
	Cloth for Records	25,000		25,000		21,000		28,031	
	Record-racks, Boards, etc.	1,900		2,000		2,600		1,816	
	Rattan-mats and Blinds	~~1,400~~		1,200		1,000		454	
	Table Cloth	200		200		200		84	
	Office Scales and Weights	450		450		450		150	
	Advertisements	900		900		900		71	
	Tolls	10		10		10		1	
	Clock-winding	80		80		80		48	
	Hot and Cold Weather Charges	~~100~~		~~100~~		100		6	
	Scavenging Expenses	800		800		800		805	
	Rents, Rates and Taxes	700		600		400		476	
	Binding Charges	8,000		8,500		7,000		8,463	
	Packing Charges	~~2,800~~		2,300		2,300		1,860	
	Lighting Charges	170		170		170		80	
	Petty Carriage and Cooly Charges	~~15,200~~		~~15,200~~		14,000		16,866	
	Office Expenses and Miscellaneous	3,100		3,100		2,600		3,062	
	Landing and Shipping Charges	4,460		4,420		5,440		6,203	
	Sweepers' allowances	10		10		...		9	
	Cost of Stationery	10		10		...		26	
	Money Order Commission	...		100		...		234	
		...		...		...		50	
		~~82,700~~		~~81,400~~		75,300		78,153	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	~~16,540~~		~~16,280~~		*15,060*		*15,544*	
		~~66,160~~		~~65,120~~		60,240		62,609	
	Add—One-fifth of Contingencies of Hill Tract Magistrates, etc. (p.)	460		500		...		546	
		~~66,620~~		~~65,620~~		60,240		63,155	
	Telegram Charges	4,000		4,900		3,000		8,685	
	Postage Charges	96,000		97,500		96,000		1,08,966	
	Petty Repairs to Buildings	25,000		24,000		25,600		21,573	
			1,91,620		1,92,020		1,84,840		2,02,379
	TOTAL SUB-DIVSL. ESTABTS.		16,49,027		16,58,542		16,34,370		17,69,793

EXPLANATORY REMARKS.

SUPPLIES AND SERVICES.

Remittance of Treasure within the district.—Collectors' estimates amount to Rs. 17,910 for the revised estimate and to Rs. 18,110 for 1899–1900. As these amounts very nearly correspond with three times the actuals of the first four months of the current year, viz., Rs. 6,209, the Collectors' estimates will be adopted in round figures at Rs. 18,000 for both the years.

Charges for the service of Revenue process.—The average of the actuals of the past three years has been adopted.

Fees for searches in Registration Offices.—The affected districts of Kurnool, Vizagapatam and Cuddapah chiefly contributed to the large expenditure during 1897–98. For the revised and budget estimates, the Collectors' figures have been adopted.

	Rs.
Kurnool	60,236
Vizagapatam	18,823
Cuddapah	3,434

The provision for the remaining items has been based on the anticipated requirements of Collectors.

Contingencies.—The provision against the several sub-heads has been made with reference to the anticipated requirements of Collectors.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	AMINDIVI COIR ESTABLISHMENT.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
Establishment—	1	1	Manager (85)	1,020				1,020			
	2	2	Clerks (15)	360				360		2,487	
	13	13	Servants—Weigher 1 (7); Peons 1 (9), 9 (8), 2 (6)	1,200				1,200			
	1	1	Clerk (15) (Temporary)	180				180		...	
			Famine Batta	...				...		20	
					2,760		2,760		2,760		2,507
Allowances—			Travelling Allowance	350		350		350		451	
Supplies and Services—			Coir Charges	29,990		27,990		32,590		19,946	
					30,340		28,340		32,940		20,397
			TOTAL AMINDIVI COIR ESTABT.		33,100		31,100		35,700		22,904
			PROVINCIAL.								
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.								
Establishment—	62	63	District Audit Clerks 1 (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 2 (25), 8 (20), 21 (15)	25,500				25,320			
	6	7	Attenders 1 (8), 6 (7)	600				516		28,845	
	2	1	Peon (6)	72				156			
		19	Taluk Clerks (15)	3,420				...			
			Personal Allowance 1 (10), 2 (5)	240				240			
			Local Allowance	180				...		...	
			Temporary Establishment	...				...		470	
			Famine Batta	...				...		52	
				30,012				26,232		29,367	
			Deduct—Probable Savings	212				137		...	
				29,800				26,095		29,367	
Allowances—			Travelling Allowance	1,500				...		1,391	
Contingencies—			Purchase of Country and European Articles	500				530		337	
			Repairs to Furniture	30						25	
			Binding Charges	230				230		143	
			Carriage of Stationery and Records	160				160		28	
			Hot and Cold Weather Charges	80				80		47	
			Peons' Belts and Badges	...				...		2	
			Printing Charges	800				800		294	
			Purchase of Periodicals	...				...		2	
			Rents, Rates and Taxes	...				...		4	
			Rattan Mats and Blinds	...				...		1	
			Cost of Stationery	...				...		18	
			Purchase of Books	...				...		161	
			Petty Carriage and Cooly Charges	...				...		...	
			Cloth for Records	160				160		27	
			Lighting Charges							10	
			Telegraph Charges	10				10		4	
			Postage Charges	420				420		385	
			Office Expenses and Miscellaneous	225				30		346	
				2,675				2,420		1,834	
				33,915				28,515		32,592	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.)	* 215				215		...	
					33,700		33,700		28,300		32,592
Establishment—	40	40	Special Fund Audit Clerks—Clerks 1 (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900				9,900			
			Special Fund Audit Clerks in Taluk Offices—								
	146	146	Clerks (15)	26,280				26,280		32,642	
			Local Allowance to one at Wynaad	90				90			
			Special Fund Audit Clerks in Deputy Tahsildars' Offices—								
	21	21	Clerks (15)	3,780				3,780			
			Famine Batta	...				...		186	
				40,050				40,050		32,828	
			Deduct—Probable Savings	320				...		...	
				39,730				...		...	
			Carried over	39,730	33,700		33,700	40,050	28,300	32,828	32,592

* This figure is subject to revision when the Cattle Pound estimates are settled.

EXPLANATORY REMARKS.

Coir charges.—The decrease in the actuals as compared with the sanctioned estimate (Rs. 31,800) is ascribed to the fact that the quantity of coir due for fasli 1306 was, for the most part, received earlier than usual and paid for in March 1897. The revised and budget estimates are based on the Collector's figures.

Establishment.—For details of establishment—*vide* Appendix D.
Provision is made for payment of local allowance at Rs. 15 per mensem to the Local Audit clerk in the Nilgiris—*vide* G.O., No. 985, Financial, dated 12th September 1898.

Travelling allowance.—In the sanctioned estimate of the current year, no provision was made under this head, because the Board understood from a letter from the Accountant-General that the charge on account of travelling allowance would be incurred directly from Local funds. As the actuals, however, show that the charge is debited in the first instance to Land Revenue, the Board would fix both the revised and budget estimates at Rs. 1,500.

Contingencies.—Provision has been made with reference to the requirements reported by Collectors. The amounts applied for by Collectors have, in some instances, been reduced in order that the total provision on account of contingencies may not exceed the sanctioned estimate too much.

The total of the revised estimate of the current year represents the sum of the actuals of the first four months of the current year (Rs. 11,515) and the actuals of the last eight months of the previous year (Rs. 23,678).

Establishment.—For the budget estimate of special fund audit charges, the sanctioned scale has been adopted after allowing for probable savings as ascertained from Collectors' estimates.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*								
			Brought forward	Rs. 39,730	Rs. 33,700	Rs.	Rs. 33,700	Rs. 40,050	Rs. 28,300	Rs. 32,828	Rs. 32,592
Allowances—			Travelling Allowance	500				400		492	
Supplies and Services—			Rewards for Impounding Cattle	300				300		...	
Contingencies—			Purchase of Country and European Articles	} 1,400				} 2,000		} 437	
			Repairs of Furniture								
			Cost of Stationery	1,000						11	
			Binding Charges	290						35	
			Carriage of Stationery and Records	470				260		98	
			Hot and Cold Weather Charges	100				450		105	
			Packing Charges	10				100		44	
			Dufter Cloth	} 190				...		4	
			Lighting Charges					170		} 18	
			Petty Carriage and Cooly Charges	...						7	
			Rents, Rates and Taxes	510				...		2	
			Postage Charges	100				650		52	
			Telegram Charges	30				...		93	
			Purchase of Books	...				30		3	
			Tom-Tom Charges	10				60		56	
			Hospital Charges	320				10		...	
			Office Expenses and Miscellaneous	590				320		...	
				5,020				155		385	
				45,550				4,205		1,350	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds."	* 8,850				44,955		34,670	
			Land Revenue Share	36,700				8,822		...	
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		70,400		35,200	36,133	36,133	34,670	34,670
							68,900		64,433		67,262
			HOSPITAL CHARGES.								
Establishments—	3	2	Apothecaries 2 (100)	2,400				3,300			
	7	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	1,200				1,800			
Allowances—			Charge Allowance 8 (10),	3,720				3,300			
			Local Allowance 2 (15), 4 (10)	960		} 7,400		840		} 5,520	
			House-rent Allowance 4 (5)	840				840			
			Language Allowance 3 (2)	240				180			
Contingencies—			Travelling Allce. of Hospl. Asstts.	72				72		65	
			Medical Contingencies	1,020		920		1,020		22	
			Deduct—Probable Savings	570		540		348		949	
				22		...		...		1,475	
				11,000		8,860		11,700		...	
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,200*		*1,772*		*2,340*		8,031 *1,606*	
				8,800		7,088		9,360		6,425	
			Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	1,260		800		900		775	
			TOTAL HOSPITAL CHARGES		10,060	...	7,888		10,260		7,200

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

EXPLANATORY REMARKS.

Contingencies.—The budget estimate represents amounts applied for by Collectors.

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

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	39,730	33,700		33,700	40,050	28,300	32,828	32,592
Allowances—			Travelling Allowance	500				400		492	
Supplies and Services—			Rewards for Impounding Cattle	300				300		...	
Contingencies—			Purchase of Country and European Articles	1,400				2,000		437	
			Repairs of Furniture							11	
			Cost of Stationery	1,000						35	
			Binding Charges	290				260		98	
			Carriage of Stationery and Records	470				450		105	
			Hot and Cold Weather Charges	100				100		44	
			Packing Charges	10				...		4	
			Dufter Cloth	190				170		18	
			Lighting Charges							7	
			Petty Carriage and Cooly Charges	...				...		2	
			Rents, Rates and Taxes	510				650		52	
			Postage Charges	100				...		93	
			Telegram Charges	30				30		3	
			Purchase of Books	...				60		56	
			Tom-Tom Charges	10				10		...	
			Hospital Charges	320				320		...	
			Office Expenses and Miscellaneous	590				155		385	
				5,020				4,205		1,350	
				45,550				44,955		34,670	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds."	* 8,850				8,822		...	
			Land Revenue Share	36,700				36,133		34,670	
					36,700		35,200		36,133		34,670
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		70,400		68,900		64,433		67,262
			HOSPITAL CHARGES.								
Establishments—	3	2	Apothecaries 2 (100)	2,400				3,300			
			Charge Allowance 2 (50)	1,200				1,800			
	7	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	3,720		7,400		3,300		5,520	
Allowances—			Charge Allowance 8 (10)	960				840			
			Local Allowance 2 (15), 4 (10)	840				840			
			House-rent Allowance 4 (5)	240				180		65	
			Language Allowance 3 (2)	72				72		22	
			Travelling Allce. of Hospl. Assts.	1,020		920		1,020		949	
Contingencies—			Medical Contingencies	570		540		348		1,475	
			Deduct—Probable Savings	*22*		...		...		...	
				11,000		8,860		11,700		8,031	
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,200*		*1,772*		*2,340*		*1,606*	
				8,800		7,088		9,360		6,425	
			Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	1,260		800		900		775	
			TOTAL HOSPITAL CHARGES		10,060	...	7,888		10,260		7,200

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

EXPLANATORY REMARKS.

Contingencies.—The budget estimate represents amounts applied for by Collectors.

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

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS. *PROVINCIAL.* ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			DISTRICT CHARGES.*								
Establishment—	638	638	Revenue Inspectors 1 (60), 4 (50), 1 (45), 261 (40), 365 (35), 3 (30), 3 (25)	2,84,220				2,84,220		2,82,118	
	6	6	Local Allowance 1 (30), 2 (25), 2 (20), 1 (10)	1,560				1,560		1,608	
				2,85,780				2,85,780		2,83,726	
			Deduct—Probable Savings .	6,780				4,680		...	(a)
					2,79,000		2,79,000		2,81,100		2,83,726
Allowances—			Travelling Allowances . .	18,000		18,000		17,000		18,310	
			Conveyance Allowance . .	720		720		720		700	
					18,720		18,720		17,720		19,010
Supplies and Services—			Replacing of Boundary Stones .	580		580		...		143	
					580		580		...		143
Contingencies—			Telegraph Charges . . .	...		...		...			
									...		...
					2,98,300		2,98,300		2,98,820		
			Deduct—Probable Savings .		...		...		20		
			TOTAL DISTRICT CHARGES .		2,98,300		2,98,300		2,98,800		3,02,879

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

EXPLANATORY REMARKS.

Establishment.—The revised and budget estimates under this head have been fixed at Rs. 2,79,000, with reference to the actuals of the first four months of the current year and those of the last eight months of the past year. A provision of Rs. 4,860 for temporary Revenue Inspectors in the Gódávari district has been made under 3-A.—Land Revenue.

(*a*) Includes about Rs. 4,900, the pay of the temporary Revenue Inspectors sanctioned in G.O., Mis., No. 4945, Revenue, dated 4th December 1896. The provision therefor has been made under charges of District Administration—Temporary establishments.

Travelling and Conveyance Allowances.—Based on the Collectors' estimates which very nearly approximate to the actuals of 1897-98.

Replacing of Boundary Stones.—Fixed with reference to the actuals of the first four months of the current year (Rs. 165) and the Collectors' estimates.

Resolution—No. 262, dated 30th September 1898.

In continuation of the Proceedings noted on the margin, the Board begs leave to submit to Government the revised and the budget estimates of charges for 1898–99 and 1899–1900 under 3-A. Land Revenue—Charges of District Administration and 3-C. Land Records and Agriculture—Revenue Inspectors.

Board's Proceedings, No. 254, dated 21st September 1898.
" " 255, " 26th " "
" " 256, " 27th " "
" " 261, " 29th " "

2. The Board has not made any provision in the budget estimate for 1899–1900 on account of the contemplated revision of Tahsildars' and Deputy Tahsildars' establishments; but if the scheme is likely to be introduced with effect from the 1st April next, the estimate should be raised by Rs. 95,000 in round figures, being $1\frac{1}{2}$ of the increased expenditure (Rs. 1,04,034) referred to in paragraph 2 of Board's Proceedings, No. 135, dated 3rd June 1898.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
" the Accountant-General.
" all Collectors.
" the Registrar, High Court.

Ed. P. Seetharam.

Jul 1180

APPENDIX.

APPEN

HUZUR Establishment—

Districts.	I.—Vernacular correspondence section.												
	Sheristadar.		Clerks.									Total.	
	Rs. 225.	Rs. 200.	Rs. 70.	Rs. 60.	Rs. 45	Rs.40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	5*a*	5*b*	6	7	8	9	10	11	12
													RS.
Ganjám	...	1	1	1	...	...	1	2	3	...	6	15	590
Vizagapatam ...	...	1	1	1	...	...	1	2	2	...	6	14	565
Gódávari ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Kistna	1	...	1	1	...	...	1	2	3	1	7	17	650
Nellore	1	...	1	1	...	...	1	2	3	1	7	17	650
Cuddapah ...	...	1	1	1	...	...	1	2	3	2	7	18	645
Anantapur ...	...	1	1	1	...	...	1	2	3	1	7	17	625
Bellary	...	1	1	1	...	...	1	2	3	1	7	17	625
Kurnool	...	1	1	1	...	...	1	2	3	1	7	17	625
Chingleput ...	...	1	1	1	...	...	1	2	3	1	7	17	625
North Arcot ...	1	...	1	1	...	...	1	2	3	1	7	17	650
South Arcot ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Tanjore	1	...	1	1	...	...	1	2	3	1	7	17	650
Trichinopoly ...	*1	...	1	1	...	...	1	2	3	1	7	17	650
Madura	...	1	1	1	...	...	1	2	3	1	7	17	625
Tinnevelly ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Coimbatore ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Salem	1	...	1	1	...	...	1	2	3	1	7	17	650
South Canara ...	...	1	1	1	...	...	1	2	3	1	7	17	625
Malabar	1	...	1	1	...	...	1	2	3	1	7	17	650
Total ...	11	9	20	20	...	...	20	40	59	19	138	336	12,700
Madras	...	1	...	...	...	...	...	...	...	...	...	1	200
Nilgiris	...	†1	...	...	1	1	...	...	1	...	...	4	285
Grand Total ...	11	11	20	20	1	1	20	40	60	19	138	341	13,185

* The pay of the Huzur Sheristadar of Trichinopoly was raised from Rs. 200 to Rs. 225—*vide* Government Order, R. No. 1674, Financial, dated 17th December 1897.

† The pay of the Huzur Sheristadar, Nilgiris, was reduced from Rs. 200 to Rs. 175—*vide* Government Order, No. 459, Revenue, dated 18th August 1898.

Note.—In Nellore, Trichinopoly and South Canara, the English and Vernacular Record establishments have been amalgamated—*vide* Government Order, No. 349, Revenue, dated 28th April 1893. Hence there is a decrease of three clerks on Rs. 50 and three on Rs. 20 and an increase of three clerks on Rs. 25 and nine clerks on Rs. 15.

DIX A.

Collector's Office.

II.—English correspondence section.													
Clerks.												Total.	
Rs. 150.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	——		Number.	Cost.
13	14	15	16	17	18	19	20	21	22	23		24	25
													RS.
			§ 2							*Madras.*		10	530
1	1	1		1	1	1	1	...	1		RS.	10	505
1	1	1	1	1	1	1	2	...	1				
1	1	1	1	1	1	1	1	1	2	1 Clerk ...	60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ...	50	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ...	30	11	515
1	1	1	1	1	1	1	1	1	2	3 Clerks.	25	11	515
1	1	1	1	1	1	1	1	1	2	—	——	11	515
1	1	1	1	1	1	1	1	1	2	6 Total.	215	11	515
1	1	1	1	1	1	1	1	1	2	—	——	11	515
1	1	1	1	1	1	1	1	1	2	*Nilgiris.*		11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ...	80	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ...	60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ...	50	11	515
1	1	1	1	1	1	1	1	1	2	2 Clerks.	35	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ...	25	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ...	20	11	515
1	1	1	1	1	1	1	1	1	2	—	——	11	515
1	1	1	1	1	1	1	1	1	2	7 Total.	305	11	515
1	1	1	1	1	1	1	1	1	2	—	——	11	515
1	1	1	1	1	1	1	1	1	2			11	515
20	20	20	21	20	20	20	21	18	38	...		218	10,305
...	...	...	...	...	...	...	...	...	...	...		6	215
...	...	...	...	...	...	...	...	...	...	...		7	305
20	20	20	21	20	20	20	21	18	38	...		231	10,825

§ Includes an Uriya Translator.

APPEN

Huzur Establishment—

Districts.	III.—Account section.												IV.—Treasury and Stamp section.											
	Accountants.										Total.		Cash-keepers.			Shroffs.				Accountants.			Total.	
	Rs. 85.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	——			Number.	Cost.	Rs. 125.	Rs. 100.	Rs. 70.	Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
	26	27	28	29	30	31	32	33			34	35	36	37	38	39	40	41	42	43	44	45	46	47
												RS.												RS.
Ganjám	1	2	2	1	...	4	7	*Nilgiris.*			17	460	...	...	1	...	...	1	...	1	2	...	5	155
Vizagapatam ...	1	2	2	1	1	4	7			RS.	18	485	1	...	...	1	1	...	2	1	1	1	8	290
Gódávari	1	2	2	1	1	4	7	1	Accountant ...	80	18	485	...	...	1	...	...	1	...	1	1	...	4	135
Kistna	1	2	2	1	1	4	7	1	do. ...	50	18	485	1	...	...	1	1	...	2	1	1	1	8	290
Nellore	1	2	2	1	1	4	7	1	do. ...	40	18	485	1	...	...	1	1	...	2	1	1	1	8	290
Cuddapah ...	1	2	2	1	1	3	6	1	do. ...	30	16	450	1	...	...	1	1	1	1	1	1	1	8	295
Anantapur ...	1	2	2	1	1	3	6	1	do. ...	25	16	450	1	...	...	1	1	...	1	1	1	1	7	275
Bellary	1	2	2	1	1	3	6	1	do. ...	20	16	450	...	...	1	...	...	...	...	1	1	...	3	115
Kurnool	1	2	2	1	1	3	6	—		——	16	450	1	...	...	1	1	...	1	1	1	1	7	275
Chingleput ...	1	2	2	1	1	4	7	6	Total.	245	18	485	1	...	...	1	1	...	1	1	1	1	7	275
North Arcot ...	1	2	2	1	1	3	6	—		——	16	450	1	...	...	1	1	...	1	1	1	1	7	275
South Arcot ...	1	2	2	1	1	4	7				18	485	1	...	...	1	1	...	2	1	1	1	8	290
Tanjore	1	2	2	1	2	6	6				20	535	1	...	...	1	1	...	3	1	1	1	9	305
Trichinopoly ...	1	2	2	1	1	3	5				15	435	1	...	...	1	1	* 1	3	1	1	1	10	325
Madura	1	2	2	1	1	4	7				18	485	1	...	...	1	1	...	1	1	1	1	7	275
Tinnevelly ..	1	2	2	1	1	4	7				18	485	1	...	...	1	1	...	2	1	1	1	8	290
Coimbatore ...	1	2	2	1	1	3	6				16	450	1	...	...	1	1	...	1	1	1	1	7	275
Salem	1	2	2	1	1	3	6				16	450	1	...	...	1	1	...	1	1	1	1	7	275
South Canara ...	1	2	2	1	1	3	4				14	420	...	...	1	...	...	...	...	1	1	...	3	115
Malabar	1	2	2	1	2	4	8				20	525	...	1	...	...	...	...	...	1	1	...	3	145
Total ...	20	40	40	20	21	73	128	.....			342	9,405	15	1	4	15	15	4	24	20	21	15	134	4,965
Madras	...	...	...	...	...	...	...	.....			...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	.....			6	245	...	...	1	...	...	...	...	...	...	...	1	70
Grand Total ...	20	40	40	20	21	73	128	.....			348	9,650	15	1	5	15	15	4	24	20	21	15	135	5,035

* One shroff on Rs. 20 sanctioned in Government Order, R. No. 647, Financial, dated 6th June 1898.

DIX A—*contd.*

Collector's Office—*contd.*

APPEN

Huzur Establishment—

Districts.	V.—Office servants.						
	(a) Gollas.			(b) Attenders.			(c) Muchis.
	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.
	48	49	50	51	52	53	54
Ganjám	...	2	1	3	6	8	1
Vizagapatam	1	1	2	2	6	8	1
Gódávari	...	2	...	2	6	8	1
Kistna	1	1	2	2	6	8	1
Nellore	1	1	2	2	6	8	1
Cuddapah	1	1	2	2	6	8	1
Anantapur	1	1	2	2	6	8	1
Bellary	...	2	...	2	6	8	1
Kurnool	1	1	2	2	6	8	1
Chingleput	1	1	2	2	6	8	1
North Arcot	1	1	2	2	6	8	1
South Arcot	1	1	2	2	6	8	1
Tanjore	1	1	2	2	6	8	1
Trichinopoly	1	1	2	2	6	8	1
Madura	1	1	2	2	6	8	1
Tinnevelly	1	1	2	2	6	8	1
Coimbatore	1	1	2	2	6	8	1
Salem	1	1	2	2	6	8	1
South Canara	...	2	...	2	6	8	1
Malabar	...	3	...	2	6	8	1
Total ...	15	26	31	41	120	160	20
Madras	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...
Grand Total ...	15	26	31	41	120	160	20

* Includes one golla on Rs. 7 sanctioned in Government Order, R. No. 537, Financial, dated 5th May 188.

DIX A—*contd.*

Collector's Office—*contd.*

(c) Muchis—*contd.*		(d) Duffadars.	(e) Peons.		(f) Masalchies.	(g) Sweeper.	Total.			Total, Collector's office.	
								Number.	Cost.	Number.	Cost.
Rs. 12.	Rs. 10.	Rs. 14.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	——				
55	56	57	58	59	60	61	62	63	64	65	66
							Madras.		Rs.		Rs.
1	1	1	10	5	2	2	1 Attender. 12	43	347	90	2,082
1	1	1	10	8	2	2	1 Muchi ... 10	46	367	96	2,212
1	1	1	10	8	2	2	4 Peons ... 8	44	351	94	2,136
1	1	1	10	8	2	2	2 do. ... 7	46	367	100	2,307
1	1	1	10	8	2	2	1 Sweeper ... 6	46	367	100	2,307
1	1	1	10	8	2	2	— —	46	367	99	2,272
1	1	1	10	8	2	† 3	9 Total ... 74	47	372	98	2,237
1	1	1	10	8	2	2	— —	44	351	91	2,056
1	1	1	10	8	2	2	*Nilgiris.*	46	367	97	2,232
1	1	1	10	8	2	2	1 Attender. 14	46	367	99	2,267
1	1	1	10	8	2	2	1 do. 12	46	367	97	2,257
1	1	1	10	8	2	2	1 do. 10	46	367	100	2,307
1	1	1	10	8	2	2	1 Muchi ... 15	46	367	103	2,372
1	1	1	10	8	2	2	1 Duffadar. 14	46	367	99	2,292
1	1	1	10	8	2	2	6 Peons (each). 11	47	370½	100	2,270½
1	1	1	10	8	2	‡ 3	6 do. 10	46	367	100	2,307
1	1	1	10	8	2	2	1 Gardener. 9	46	367	97	2,257
1	1	1	10	8	2	2	1 Masalchi ... 7	46	367	97	2,257
1	1	1	10	8	2	2	1 Scavenger. 7	44	351	89	2,026
1	1	1	10	8	2	2	— —	45	359	96	2,194
20	20	20	200	157	40	42	20 Total ... 214	912	7,272½	1,942	44,647½
...	...	...	...	...	...	...		9	74	16	489
...	...	...	...	...	...	...		20	214	38	1,119
20	20	20	200	157	40	42		941	7,560½	1,996	46,255½

† Includes a scavenger on Rs. 5.

‡ Includes a scavenger on Rs. 3-8-0.

APPEN

Huzur Establishment—

Districts.	Clerks.				
	Rs. 85.	Rs. 50.	Rs. 40.	Rs. 25.	Rs. 20.
	67	68	69	70	71
Ganjám	1	1	1	1	2
Vizagapatam	1	1	1	1	1
Gódávari	1	1	1	1	2
Kistna	1	1	1	1	2
Nellore	1	1	1	1	2
Cuddapah	1	1	1	1	2
Anantapur	...	...	...	...	...
Bellary	...	...	...	...	...
Kurnool	...	...	...	...	...
Chingleput	1	1	1	1	2
North Arcot	1	1	1	1	2
South Arcot	1	1	1	1	2
Tanjore	1	1	1	1	2
Trichinopoly	...	...	...	...	...
Madura	1	1	1	1	2
Tinnevelly	1	1	1	1	2
Coimbatore	1	1	1	1	2
Salem	1	1	1	1	2
South Canara	...	...	...	...	...
Malabar	1	1	1	1	2
Total ...	15	15	15	15	29

DIX A—*contd.*

Sub-Collector's Office.

	Attender.	Muchi.	Duffadar.	Peons.	Masalchi.	Sweeper.	Total.	
Rs. 15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
72	73	74	75	76	77	78	79	80
								RS.
1	1	1	1	3	1	1	15	316
1	1	1	1	6	1	1	17	317
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
15	15	15	15	87	15	15	266	5,014

APPENDIX A—*contd.*

Huzur Establishment—Head and Special Assistant Collector's Office.

Districts.	Clerks.					Attender.	Muchi.	Peons.		Masalchi.	—	Total.	
	Rs. 70.	Rs. 45.	Rs. 35.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.
	81	82	83	84	85	86	87	88	89	90	91	92	93
													RS.
Ganjám ...	1	1	...	1	1	1	1	...	2	1	*Nilgiris.*	9	188
Vizagapatam ..	2	2	2	2	2	2	2	2	8	2	RS.	26	490
Gódávari ...	2	1	2	*3	2	1	† 2	‡ 3	7	2	1 Clerk ... 70	25	467
Kistna	1	1	1	1	1	1	1	1	4	1	1 do. ... 30	13	245
Nellore ...	1	1	1	1	1	1	1	1	4	§ 2	1 do. ... 20	14	251
Cuddapah ...	...	..	...	...	...	...	...	...	...	...	2 Peons ... 8	...	...
Anantapur ...	1	1	1	1	1	1	1	1	4	1	2 do. ... 7	13	245
Bellary ...	1	1	1	1	1	1	1	1	4	1	1 Masalchi. 6	13	245
Kurnool ...	1	1	1	1	1	1	1	1	4	1	1 Scavenger. 5	13	245
Chingleput ...	...	...	...	...	...	...	...	...	...	...	— —		
North Arcot ...	1	1	1	1	1	1	1	1	4	1	9 Total ... 161	13	245
South Arcot ...	1	1	1	1	1	1	1	1	4	1	— —	13	245
Tanjore ...	1	1	1	1	1	1	1	1	4	1		13	245
Trichinopoly ...	1	1	1	1	1	1	1	1	4	1		13	245
Madura ...	1	1	1	1	1	1	1	1	4	1		13	245
Tinnevelly ...	1	1	1	1	1	1	1	1	4	1		13	245
Coimbatore ...	1	1	1	1	1	1	1	1	4	1		13	245
Salem	1	1	1	1	1	1	1	1	4	1		13	245
South Canara ...	1	1	1	1	...	1	1	1	4	1		12	230
Malabar ...	2	2	2	2	2	2	2	2	8	2		26	490
Total ...	21	20	20	22	20	20	21	21	81	22		268	5,056
Madras ...	...	...	...	...	...	...	...	...	...	...		...	...
Nilgiris ...	...	...	...	...	...	...	...	...	...	...		9	161
Grand Total ...	21	20	20	22	20	20	21	21	81	22		277	5,217

* Includes one clerk on Rs. 25. † Includes one on Rs. 12. ‡ Includes a duffadar on Rs. 10 and another on Rs. 8.
§ Includes one sweeper.

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APPENDIX A—*cont.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Clerks.			Attender.	Peons.	Masalchi.	—	Total.		Grand Total.	
	Rs 45.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.	Number.	Cost.
	94	95	96	97	98	99	100	101	102	103	104
									RS.		RS.
Ganjám ...	2	2	4	2	6	2	*Madras.*	18	260	132	2,846
Vizagapatam ...	1	1	2	1	3	1	RS.	9	130	148	3,149
Gódávari ...	2	2	4	2	6	2	1 Clerk .. 60	18	260	155	3,200
Kistna ...	2	2	4	2	6	2	1 do. ... 50	18	260	149	3,149
Nellore ...	2	2	4	2	6	2	...	18	260	150	3,155
Cuddapah ...	3	3	7	3	9	3	...	28	405	145	3,014
Anantapur ...	2	2	4	2	6	2	...	18	260	129	2,742
Bellary ...	2	2	4	2	6	2	2 Clerks... 30	18	260	122	2,561
Kurnool ...	3	3	6	3	9	3	2 do. ... 25	27	390	137	2,867
Chingleput ...	2	2	4	2	6	2	2 do. ... 20	18	260	135	2,864
North Arcot ...	2	2	4	2	6	2	3 do. ... 15	18	260	146	3,099
South Arcot ...	2	2	4	2	6	2	1 Attender 10	18	260	149	3,149
Tanjore ...	3	3	6	3	9	† 5	1 do. ... 8	29	402	163	3,356
Trichinopoly ...	2	2	4	2	6	2	2 Peons. 8	18	260	130	2,797
Madura ...	2	2	4	2	6	2	7 do. ... 7	18	260	149	3,112½
Tinnevelly ...	2	2	4	2	6	2	3 Lascars. 7	18	260	149	3,149
Coimbatore ...	2	2	4	2	6	2	1 Sweeper 6	18	260	146	3,099
Salem ...	2	2	4	2	6	2	— —	18	260	146	3,099
South Canara.	2	2	4	2	6	2	26 Total. 415	18	260	119	2,516
Malabar ...	* 4	5	5	3	12	‡ 3	— —	32	470	172	3,491
Total ...	44	45	86	43	132	45	...	395	5,697	2,871	60,414½
Madras ...	...	...	...	...	...	...	...	26	415	42	904
Nilgiris ...	...	...	...	...	...	...	...	...	...	47	1,280
Grand Total.	44	45	86	43	132	45	...	421	6,112	2,960	62,598½

* Includes one clerk on Rs. 50 and one on Rs. 30. † Includes two peons on Rs. 6 each. ‡ Includes a masalchi on Rs. 5.

APPEN
Sub-Divisional

SECTION I.—Tahsildars

Districts.	Tahsildars.					Taluk Sheristadars, Rs. 60.	Taluk Head-Accountants, Rs. 50.	Revenue Inspectors.	
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.			Rs. 40.	Rs. 35.
1	2	3	4	5	6	7	8	9	10
Ganjám	...	1	...	1	1	...	3	8	6
Vizagapatam	...	...	1	1	1	1	2	4	7
Gódávari	1	1	2	4	2	1	9	14	20
Kistna	1	2	3	3	3	4	8	16	32
Nellore	1	1	1	3	3	4	5	12	20
Cuddapah	...	1	3	4	3	3	8	18	23
Anantapur	...	...	2	3	3	4	4	8	18
Bellary	...	1	2	2	3	4	4	12	16
Kurnool	...	1	2	2	3	6	2	14	16
Chingleput	...	1	1	2	2	...	6	10	12
North Arcot	1	2	1	2	3	1	8	16	22
South Arcot	1	2	3	1	1	...	8	17	24
Tanjore	2	2	3	1	1	...	9	16	21
Trichinopoly	1	1	1	1	1	...	5	11	13
Madura	...	1	2	1	2	...	6	14	16
Tinnevelly	1	2	2	2	2	1	8	15	21
Coimbatore	1	1	3	3	2	2	8	15	23
Salem	1	2	2	2	2	5	4	15	20
South Canara	...	1	2	1	1	...	5	6	10
Malabar	1	1	3	3	1	1	8	*16	18
Total ...	12	24	39	42	40	37	120	257	358
Madras	...	...	...	...	...	...	...	...	...
Grand Total ...	12	24	39	42	40	37	120	257	358

* Includes one on Rs. 60 and one on Rs. 50.
‖ Includes 2 shroffs on Rs. 20 each.
‡‡ Includes three peons on Rs. 5 each.
† Includes clerk on Rs. 30 and another on Rs. 25.
¶ Includes an attender on Rs. 8.

DIX B.
Establishments.

and their establishments.

Clerks.		Shroffs.		Dufterbunds.	Duffadars.	Peons.	Masalchi.	Sweepers.		Total.	
Rs. 20.	Rs. 15.	Rs. 15.	Rs. 10.	Rs. 7.	Rs. 8.	Rs. 6.	Rs. 5.	Rs. 5.		Number.	Cost.
11	12	13	14	15	16	17	18	19	20	21	22
											RS.
									Madras.	129	2,214
8	20	3	2	3	3	64	3	3		¶¶109	1,836½
3	17	1	2	...	3	‡‡ 51	3	3	RS.	392	6,637
21	61	10	5	¶ 10	10	201	10	10	1 Tahsildar ... 200	498	8,417
24	79	12	5	12	††12	258	12	12	1 Head Accountant. 60	366	6,096
18	58	9	4	9	9	191	9	9	1 Revenue Inspector. 45	451	7,475
22	72	11	2	11	11	235	11	§§13	1 do. 40	310	5,139
†18	§ 46	8	...	** 8	8	164	8	8	1 do. 35	320	5,328
16	51	8	1	8	8	168	8	8	1 Clerk ... 35	327	5,490
16	55	8	...	8	8	170	8	8	1 do. ... 30	249	4,099
12	42	6	2	6	6	129	6	6	5 Clerks ... 24 each	376	6,383
18	59	9	5	9	9	193	9	9	5 do. ... 21 „	347	6,104
16	55	8	5	8	8	174	8	8	2 do. ... 20 „	385	6,619
18	62	9	10	9	9	193	9	‖‖11	5 do. ... 18 „	214	3,738
10	35	5	2	5	5	108	5	5	7 do. ... 15 „	254	4,397
12	41	6	2	6	6	127	6	6	1 Shroff ... 25	374	6,358
18	59	9	5	9	9	193	9	9	15 Attenders on 9 each	415	6,979
20	68	10	5	10	10	214	10	10	1 Attender ... 7	369	6,331
18	59	9	3	9	9	191	9	9	1 Duffada ... 10	203	3,355
10	34	4	4	5	5	105	5	5	16 Peons ... 7 each	372	6,399
‡ 23	56	‖ 10	6	9	9	189	9	9	1 Gollah ... 10		
321	1,029	155	70	154	157	3,318	157	161	66 Total ... 1,204	6,460	1,09,394½
...	...	...	...	...	...	...	...	...		66	1,204
321	1,029	155	70	154	157	3,318	161	157		6,526	1,10,598½

‡ Includes 2 clerks on Rs. 25 each.
** Includes an attender on Rs. 10.
§§ Includes 2 scavengers on Rs. 2–8–0 each.
¶¶ Includes establishment to supervise the recently resumed muttahs in the Golgonda Hills—Government Orders, No. 1913, Revenue, dated 18th May 1896, and No. 379-R., Financial, dated 24th March 1897.
§ Includes a clerk on Rs. 17.
†† Includes a duffadar on Rs. 7.
‖‖ Includes one scavenger on Rs. 6 and one on Rs. 5.

	RS.	A.	P.
Two munsiffs on Rs. 7 each	14	0	0
One munsiff	5	0	0
Do.	2	0	0
Two peons on Rs. 5 each	10	0	0
One karnam	6	0	0
One pettandar	1	8	0
One bariki	1	0	0
Total ..	39	8	0

APPEN

Sub-Divisional

SECTION II.—Deputy Tahsildars

Districts.	Deputy Tahsildars.				Revenue Inspectors.			
	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 100.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
	23	24	25	26	27	28	29	30
Ganjám	...	...	7	3	...	1	...	...
Vizagapatam	...	...	7	4	...	3	3	3
Gódávari	...	...	(n) 7	6	3	2	...	...
Kistna	...	...	1	7	...	...	...	...
Nellore	...	...	4	3	...	...	...	...
Cuddapah	...	...	...	4	...	...	...	...
Anantapur	...	...	...	2	...	...	...	...
Bellary	...	...	1	2	...	...	...	...
Kurnool	...	...	...	5	...	...	...	...
Chingleput	...	...	...	4	...	...	...	...
North Arcot	...	...	8	2	...	...	...	...
South Arcot	...	...	...	9	...	...	...	...
Tanjore	...	...	2	8	...	...	...	...
Trichinopoly	...	...	2	3	...	...	...	...
Madura	...	...	9	4	...	...	...	...
Tinnevelly	...	...	...	7	...	...	...	...
Coimbatore	...	...	...	6	...	...	...	...
Salem	* 1	...	1	8	...	...	...	...
South Canara	...	...	...	5	...	...	...	...
Malabar	...	...	3	(a) 11	...	...	...	...
Total ...	1	...	52	103	3	6	3	3
Madras	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	...
Grand Total ...	1	...	52	103	3	6	3	3

(a) Includes one Cochin Sub-Magistrate.
(e) Includes two shroffs on Rs. 15 and one on Rs. 12-8-0.
(b) Includes a clerk on Rs. 30.
(f) Includes one Head Accountan on Rs. 35—*vide* Government Order, Mis. No. 287, dated 18th January 1898.
(j) One duffadar.
(i) Includes one duffadar on Rs. 8.
(m) Includes village establishments in—

	No.	Rs.	
	310	1,476	
Gudur zemindari	8	45	(Government Order,
Kruttivennu estate			No. 2248, dated
Total ..	318	1,520	5th June 1895).

* The pay of the Deputy Tahsildar, Shevaroy Hills, was temporarily raised to Rs. 150—*vide* Government Order, R. No. 114, Financial, dated 28th January 1898.

DIX B—*cont.*

Establishments—*cont.*

and their establishments.

Clerks. Rs. 20.	Clerks. Rs. 15.	Shroffs, Rs. 10.	Dufterbunds, Rs. 7.	Peons. Rs. 7.	Peons. Rs. 6.	Masalchies, Rs. 5.	——	Total. Number.	Total. Cost.	Grand Total. Number.	Grand Total. Cost.
31	32	33	34	35	36	37	38	39	40	41	42
							Nilgiris.		Rs.		Rs.
(b) 2	(o) 25	(e) 5	10	1	(o) 22	10		86	1,921½	215	4,135½
							Rs.	107	2,238	216	4,074½
...	22	2	11	...	41	11		(n)			
							3 Deputy Tahsildars on ... 100 each	110	2,463	502	9,100
3	25	3	10	(i) 4	34	13				(m)	
							3 Revenue Inspectors on ... 50 „	57	1,272	873	11,209
2	14	1	8	...	16	8		49	1,158	415	7,254
							2 Do. ... 40 „				
...	14	...	7	...	14	7		27	601	478	8,076
							1 Sheristadar on .. 50 „				
...	7	...	4	...	8	4		14	308	324	5,447
							2 Clerks on ... 30 „				
...	4	...	2	...	4	2		21	482	341	5,810
							3 Do. on ... 25 „				
...	6	...	3	...	6	3		35	770	362	6,260
							3 Do. on ... 20 „				
...	10	...	5	...	10	5		30	63[illegible]	279	4,736
							2 Do. on ... 17½ „				
...	9	...	4	...	9	4		71	1,705	447	8,088
							3 Do. on ... 15 „				
...	19	2	10	...	20	10		65	1,407	412	7,511
							1 Shroff on ... 12				
...	19	...	9	...	19	9		70	1,575	455	8,194
							2 Peons on ... 9 each				
...	19	1	10	...	20	10		34	810	248	4,548
							4 Do. on ... 8 „				
1	9	...	5	...	(k) 10	4		108	2,421½	362	6,818½
							1 Peon on ... 7				
(f) 3	(d) 34	(g) 1	(h) 13	1	29	14		49	1,078	423	7,436
							3 Peons on ... 6 each				
...	14	...	7	...	14	7		42	924	457	7,903
							2 Masalchies on ... 7 „				
...	12	...	6	...	12	6		70	1,625	439	7,956
							1 Masalchi on ... 5				
1	19	(g) 1	9	2	18	10		34	770	237	4,125
							— ——				
1	9	...	5	...	10	4		95	2,202	467	8,601
(c) 3	22	(g) 1	11	(j) 1	31	(l) 12	36 Total — 961				
							— ——				
16	312	17	149	9	347	153		1,174	26,368	7,952	1,37,282½
...	...	...	...	...	...	...		...	...	66	1,204
...	...	...	...	...	...	...		36	961	36	961
...	...	...	...	...	...	...		1,210	27,329	8,054	1,39,447½

(c) Includes one sub-treasurer on Rs. 30.
(g) Shroff on Rs. 15.
(k) Includes one peon on Rs. 3.
(n) Reduction in the pay of Deputy Tahsildars, clerks, &c., in the offices of Polavaram, Yellavaram and Chodavaramu and the grant of the similar sum as local allowance,—*vide* Government Order, No. 430, Judicial, dated 12th March 1898.
(o) A clerk on Rs. 15 and a peon on Rs. 6 were sanctioned in Government Order, R. No. 773, Financial, dated 13th July 1898.
(d) Includes a clerk on Rs. 17-8-0.
(h) Includes one golla.
(l) Includes one toti on Rs. 2.

APPENDIX C.

STATIONARY Sub-Magistrates' Establishments.

Districts.	Stationary Sub-Magistrates.		Clerks.		Attender, Rs. 7.	Peons, Rs. 6.	Total.	
	Rs. 120.	Rs. 100.	Rs. 20.	Rs. 15.			Number.	Cost.
1	2	3	4	5	6	7	8	9
								Rs.
Ganjám	3	...	3	3	3	6	18	522
Vizagapatam	2	...	2	2	2	4	12	348
Gódávari	4	5	9	9	9	18	54	1,466
Kistna	...	8	8	8	8	16	48	1,232
Nellore	1	4	5	5	5	10	30	790
Cuddapah	...	8	8	8	8	16	48	1,232
Anantapur	...	4	4	4	4	8	24	616
Bellary	...	4	4	4	4	8	24	616
Kurnool	...	2	2	2	2	4	12	308
Chingleput	4	2	6	6	6	* 12	36	1,004
North Arcot	...	8	8	8	8	17	49	1,237
South Arcot	3	5	8	8	8	16	48	1,292
Tanjore	6	3	9	9	9	18	54	1,506
Trichinopoly	2	3	5	5	5	10	30	810
Madura	4	2	6	6	6	12	36	1,004
Tinnevelly	...	8	8	8	8	16	48	1,232
Coimbatore	1	7	8	8	8	16	48	1,252
Salem	...	4	4	4	4	8	24	616
South Canara	...	5	5	5	5	10	30	770
Malabar	4	4	8	8	8	16	48	1,312
Total ...	34	86	120	120	120	241	721	19,165

* Includes one masalchi on Rs. 5.

APPENDIX D.

APPEN

LOCAL and Special Fund

Districts.	Local Fund Establishments.												
	Clerks.								Attender.	Total.		Taluk Local Fund Clerks.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.	No.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	12a	12b
											RS.		RS.
Ganjám ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Vizagapatam ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Gódávari ...	1	...	...	...	1	...	1	1	...	4	135	(c)12	180
Kistna ...	1	...	...	...	1	...	...	(c) 2	(c) 1	5	137	...	...
Nellore ...	...	...	1	...	...	1	...	1	1	4	107	...	...
Cuddapah ...	...	...	§ 1	...	...	...	1	1	c 1	4	102	...	...
Anantapur ...	...	...	...	§ 1	...	...	...	1	...	2	70	...	...
Bellary ...	...	...	...	1	...	...	1	1	1	4	97	...	...
Kurnool ...	...	...	...	1	...	...	...	1	...	2	70	...	...
Chingleput ...	...	...	...	‡1	...	...	1	1	...	3	90	...	...
North Arcot ...	...	1	...	...	...	1	...	1	1	4	112	...	...
South Arcot ...	...	1	...	...	...	1	...	1	...	3	105	...	...
Tanjore ...	* 1	...	...	...	1	...	...	1	† 1	4	128	(c) 2	30
Trichinopoly ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Madura ...	1	...	...	...	...	1	1	1	...	4	130	...	...
Tinnevelly ...	...	1	...	...	...	1	...	1	...	3	105	(c) 5	75
Coimbatore ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Salem	...	...	1	...	...	2	...	1	1	5	132	...	...
South Canara...	...	...	...	1	...	...	1	1	...	3	90	...	...
Malabar ...	1	...	...	...	1	...	...	1	(b) 1	4	121	...	...
Nilgiris ...	1	...	...	...	...	...	...	...	...	1	70	...	...
Total ...	6	3	5	7	4	9	8	21	8	71	2,181	19	285

* On Rs. 75.
‡ Excludes personal allowance of Rs. 10.
(b) One peon on Rs. 6.
† On Rs. 8.
§ Excludes personal allowance of Rs. 5.
(c) Figures furnished by the Collector.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, Collector's office.						Special Fund establishmets.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
15	16	17	18	19	20	21	22	23	24
					RS.				
		1	1	2	35	3	45	...	...
...	...			1	20	1	15	...	...
...	...	1	...						
1	...	...	1	2	45	9	135	4	60
‖ 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	1	15	...	...
...	...	...	...	...	...	...	...	...	...
7	9	5	19	40	825	146	2,190	21	315

‖ On Rs. 35.

APPENDIX E.

TEMPORARY Establishments.

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS.	RS	RS.	RS.	RS.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	3,000	3,000	3,000	3,769	This is a fluctuating item. The average of the actuals of the past three years is Rs. 2,631, while the actuals of the first four months of the current year added to those of the last eight months of 1897-98 give a total of Rs. 2,388. Having regard to the actuals of 1897-98, Rs. 3,000 will be adopted for the revised and budget estimates.
Ganjám.					
2. Potdars to accompany remittances ..	50	50	50	33	To be entertained when required.
3. One clerk on Rs. 45 and another on Rs. 20 for one year in the Collector's office for checking the accounts of rent-value of zamindaries furnished under section 65 of the Local Boards Act V of 1884.	..	409	..	371	Government Order, Mis. No. 1235 L., dated 30th June 1897.
Gódávari.					
4. Two clerks on Rs. 15 each for twelve months for sorting the records of the Collector's office.	360	..	360	102	The establishment sanctioned for one year in Government Order, Mis. No. 1876, dated 15th May 1896, has not been re-entertained in the current year owing to financial pressure; the Collector's revised estimate of Rs. 360 for the current year will accordingly be struck out, but the budget estimate for the ensuing year will be retained on the assumption that the Collector will in due course renew the application rejected on that ground.
5. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Ellore.	180	..	..	..	The Collector's estimate of Rs. 180 for the ensuing year will be retained pending formal application to Government.
6. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Narsapur.	180	..	..	..	Do. do.
Kistna.					
7. Compensation establishment— One clerk on Rs. 20 in the Head Assistant Collector's office.	240	240	420	368	The retention of the clerk on Rs. 20 in the Head Assistant Collector's office up to 6th August 1899 has been sanctioned in Government Order, Mis. No. 3628, Rev., dated 5th September 1898.
8. One clerk on Rs. 15 in the Head quarter Deputy Collector's office.	..	60			The provision made in the revised estimate represents the arrears of pay that have to be disbursed to the clerk whose retention up to 31st January 1898 was sanctioned in Government Order, Mis. No. 1829, Rev., dated 27th April 1898.
9. Five clerks on Rs. 20 each for four months for revising the village, taluk and huzur inam registers.	400	..	..	..	The Collector has been asked to submit a report at the end of December next as to the special establishment required for carrying out the revision of the registers at the next jamabandi. The provision made by him for the next year is retained pending formal application to Government.
Cuddapah.					
10. Two gardeners on Rs. 5 for the Collector's office compound.	90	90	90	55	For twelve and six months respectively (Government Order, Mis. No. 4165, Rev., dated 22nd September 1892).

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	
Cuddapah—cont.					
11. One clerk on Rs. 35 for dealing with inam work in the Collector's office.	35	407	420	355	The retention of the clerk for six months from 21st March last was sanctioned in Government Order, Mis. No. 1538, dated 2nd April 1898, but from the actuals of the first four months of the current year, it appears that he was entertained only from 1st April last. In his letter No. 2890, Rev., dated 24th August 1898, the Collector recommends the continued employment of the clerk for a further period of six months and states that the settlement of inams in the sub-division taluks is incomplete. Provision has accordingly been made for the pay disbursed to the clerk for a portion of March 1898 and for the amount payable for the entire year 1898-99.
Bellary.					
12. Establishment on account of plague duty— RS. One clerk .. .. .. 45 Two clerks on Rs. 20 each .. 40 One accountant .. .. 25 Total .. 110	..	1,000	..	..	Sanctioned by the Collector under paragraph 16 of the additional plague regulations printed in Government Order, No. 93 P., dated 26th February 1898 (*vide* also Board's Reference No. 1018, dated 12th September 1898). He states that the establishment will be required till the plague duty is over The provision of Rs. 1,000 made by the Collector under revised estimate is retained.
Kurnool.					
13. One clerk on Rs. 45 in the Collector's office for the disposal of work connected with plague.	..	540	..	..	Sanctioned by the Collector under paragraph 13 of the additional plague regulations printed in Government Order, No. 93 P., dated 26th February 1898 (*vide* also Board's Reference No. 989, dated 5th September 1898).
14. Establishment for the Kurnool-Cuddapah Canal— RS. One clerk .. .. .. 50 Do. .. .. .. 30 Do. .. .. .. 22 One peon .. .. .. 8 Two peons on Rs. 7 each .. 14 One masalchi .. .. .. 6 Total .. 130	1,560	1,560	65	992	The deputation of a Deputy Collector has been extended for a further period of one year (*vide* Government Orders, Mis. No. 1876, Rev., dated 28th April 1898, and Mis. No. 3276, Rev., dated 8th August 1898). Provision is made for the ensuing year also to meet the cost of the establishment in case it is decided to retain the Deputy Collector for another year.
North Arcot.					
15. Establishment for arranging old records in the Collector's office— RS. Two clerks on Rs. 20 each .. 40 Four clerks on „ 15 „ .. 60 One attender .. .. .. 7 Total .. 107	1,284	1,284	1,284	1,272	Sanctioned for three years from 1st April 1896 (*vide* Government Order, No. 78, dated 9th January 1896). The Collector states that half the sorting work still remains to be done. His provision for the ensuing year will accordingly be retained pending formal application to Government
16. One clerk on Rs. 15 for one year for sorting the records of the Head Assistant Collector's office.	..	62	46	118	Government Order, Mis. No. 2311, Revenue, dated 7th May 1897. Dispensed with at the beginning of July last.
South Arcot.					
17. Copyist on Rs. 10 for the Sub-Collector's office.	..	10	120	120	The expenditure actually incurred and debited to this head in April last has been provided in the revised estimate for the current year. The pay due to the copyist for the remaining months will, under Government Order, Mis. No. 1870, Rev., dated 28th April 1898, have to be met from the provision made under "Supplies and Services—"Remuneration to Copyists and Examiners."

Temporary Establishments—*cont.*

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Accounts for 1897–98.	Remarks.
GENERAL ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	
Tanjore.					
18. One clerk on Rs. 20 for six months for noting in the inam registers the charge made for excess area discovered by survey in minor inams.	..	120	..	..	Government Order, Mis. No. 3486, Rev., dated 25th August 1898.
Madura.					
19. Establishment for the sub-division of survey fields—	7,764	..	..	..	The Collector's estimate of Rs. 8,000 is made up of Rs. 7,764 being the pay of the establishment and of Rs. 236 being the probable contingent and other miscellaneous charges. As the last-mentioned items of charges should be met from the total contingent charges for the district, the budget estimate has been reduced to Rs. 7,764.
RS.					
One head surveyor 60					
Twelve deputy surveyors on Rs. 25 each 300					
Fifteen peons on Rs. 6 each. 90					
One clerk 15					
One muchi 7					
472					
For twelve months 5,664					
Twelve computes on Rs. 15 each for five months .. 900					
Twenty-four coolies on Rs. 5 each for ten months .. 1,200					
Total .. 7,764					
20. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyar project—	3,432	3,432	1,380	2,566	In Government Order, No. 202, Rev., dated 6th April 1898, Government has sanctioned (1) the entertainment up to 31st March 1899 of a clerk on Rs. 20 and another on Rs. 15 in addition to the establishment already employed, and (2) the enhancement of the pay of the Deputy Collector's head clerk and of the three Revenue Inspectors from Rs. 20 and 40 to Rs. 30 and 50 respectively. Provision is made for the ensuing year also to meet the cost of the establishment if it is decided to continue the establishment in that year.
Deputy Collector's establishment—					
RS.					
One clerk 30					
One ,, ... 20					
Two clerks on Rs. 15 each. 30					
One attender 8					
Six peons on Rs. 7 each .. 42					
One masalchi 6					
Three Revenue Inspectors on Rs. 50 each 150					
Total cost per mensem .. 286					
Salem.					
21. One clerk on Rs. 45 for six months for the disposal of the work connected with the plague.	..	270	..	..	Board's Reference, No. 1072, dated 23rd September 1898.
South Canara.					
22. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	120	120	Government Order, No. 558, dated 4th July 1889.
Malabar.					
23. Escheat clerk in the Huzur office at Rs. 20 per mensem.	..	140	240	796	The retention of the clerk was sanctioned up to 30th September 1898 (*vide* Government Order, Mis., No. 3390, Rev., dated 17th August 1898).
24. Two escheat clerks on Rs. 30 and Rs. 20 in the Cochin Deputy Collector's office.	..	..	600		Already dispensed with.
25. Establishment for the registration of jenmam titles—	~~4,944~~ 7416	~~4,944~~ 5564	4,944	4,857	Government Orders, No. 1516, dated 22nd April 1896 and No. 900, Financial, dated 14th August 1896.
Deputy Collector's establishment—					
RS.					
Three Two head clerks on Rs. 50 each .. .. .. ~~150~~ 100					
Three Two clerks on Rs. 25 each. ~~75~~ 50					
Three Two clerks on Rs. 20 each. ~~60~~ 40					
Five Four clerks on Rs. 15 each. ~~75~~ 60					
Three Two attenders on Rs. 10 each .. .. .. ~~30~~ 20					
Six Four surveyors on Rs. 20 each .. .. .. ~~120~~ 80					
Five Four peons on Rs. 7 each .. ~~35~~ 28					
Five Four peons on Rs. 6 each .. ~~30~~ 24					
Three Two masalchis on Rs. 5 each. ~~15~~ 10					
Total .. ~~412~~ 618					

Temporary Establishments—*cont.*

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Accounts for 1897–98.	Remarks.
ESTABLISHMENT ENTERTAINED ON ACCOUNT OF FAMINE.		RS.	RS.	RS.	RS.	
Ganjám	..	150	..	2,645	Except as regards Nellore, the revised estimates represent expenditure incurred or likely to be incurred during the year on account of outstanding claims for pay and allowances earned during the last year's famine.
Kurnool	..	50	..	1,126	
Bellary	..	150	..	1,660	
Anantapur	..	200	..	2,472	
Cuddapah	..	100	..	1,050	
Nellore	..	3,600	..	..	
Vizagapatam	..	..	..	474	
Total ..	..	* 4,250	..	* 9,427	
GENERAL ESTABLISHMENTS—*cont.*					
Establishment dispensed with	..	..	..	7,013	
26. Reserve	1,361	1,012	161	..	....
Total, General Establishments ..	~~25,000~~ 27472	~~23,000~~ 23600	13,300	32,334	....
SUB-DIVISIONAL ESTABLISHMENT.					
Ganjam.					
27. One clerk on Rs. 20 and a peon on Rs. 6 in the Deputy Tahsildar's office, Aska.	..	150	312	304	The establishment has now been made permanent under Government Order, Mis. No. 3159, Rev., dated 27th July 1898.
28. Two surveyors on Rs. 15 each and 2 lascars on Rs. 6 each for six months and four surveyors on Rs 15 each and 8 lascars on Rs. 6 for three months in the same office for measuring the area irrigated by the Rushikulya canal.	576	576	396	545	Government Order, R. No. 860, Financial, dated 5th August 1898. The amount provided in the revised estimate is repeated for the next year also pending formal application to Government.
29. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildar's offices at Ganjám and Purushottapur.	360	360	360	305	Government Order, Mis. No. 3615, dated 5th September 1895. The provision made by the Collector is retained pending the reorganization of the village establishments in proprietary estates.
30. For measuring lands in Inam villages irrigated by the Rushikulya canal in the Berhampur taluk—	210	210	354	122	The rentention of the establishment sanctioned in Government Order, Mis. No. 6403, dated 13th December 1897, for the current year has been recommended by the Collector. The same provision has been made for 1899–1900 pending formal application to Government.
One Deputy Surveyor on Rs. 25 and 2 lascars on Rs. 5 each for six months.					
31. Establishment for arranging records in Taluk offices—	..	156	..	170	Government Order, Mis. No. 3027, dated 29th July 1896. The total cost of the sanctioned establishment is Rs. 450, of which Rs. 124 were expended in 1896–97 and Rs. 170 in 1897–98. The remainder (Rs. 156) has been provided for in the revised estimate of the current year.
Berhampur, two clerks on Rs. 15 each for six months.					
Chicacole, two clerks on Rs. 15 each for six months.					
Goomsur, two clerks on Rs. 15 each for three months.					
32. Two Revenue Inspectors on Rs. 35 each for six months for sub-dividing the lands darkhasted for in the Goomsur taluk.—	..	420	..	..	The Collector's application is being dealt with in the Settlement Department.
33. For the collection of quit-rent and land-cess on minor inams in zamindaris and other proprietary estates in the Chicacole taluk—	474	474	474	312	Government Order, Mis. No. 2992, dated 18th July 1898. The establishment will be dispensed with when the reorganization of the village establishment is completed.
RS.					
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Three amins on Rs. 6 each for twelve months .. 216					
Total .. 474					
34. Potdars to accompany remittances for Taluk offices.	50	50	50	..	To be employed as necessity arises.

* These figures have been supplied by the Settlement Department.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*					
Godavari.—cont.	RS.	RS.	RS.	RS.	
35. Establishment for measuring irrigated lands in the Nidadavolu and Baharzalli estates—	1,300	1,300	1,352	920	Government Order, No. 767, Rev., dated 24th September 1890. The Collector's estimate of Rs. 1,352 for both the current ensuing years is made up of Rs 1,300 being the pay of the establishment and of Rs. 52 being the probable travelling allowance and contingent charges. As the last-mentioned items of charges should be met from the total travelling allowance and contingent charges for the district, the estimates have been reduced to Rs. 1,300.
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Expenditure for one month .. 260					
Do. for five months .. 1,300					
36. A Channel Superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Eleru.	288	288	288	287	Government Orders, No. 349, dated 31st March 1887, and No. 1402, dated 21st April 1890.
To maintain irrigation accounts in the Pithápuram zemindari—	..	90	648	690	Dispensed with on 20th November 1897. The provision made in the revised estimate represents the arrears of pay due to the establishment.
Three karnams on Rs. 10 each 30					
Six watchmen on Rs. 4 each 24					
Total .. 54					
37. Two vettis on Rs. 4 each for two months for measuring the area irrigated with Government water in each of the zemindari villages of Patavala and Coringa.	32	32	40	92	Government Order, Mis. No. 889, dated 21st February 1898. The Collector's provision for the next year will be retained subject to formal application to Government.
38. Two clerks on Rs. 15 each and 2 attenders on Rs. 8 each for six months for arranging the records of the Amalapuram and Bhimavaram taluks.	..	61	..	215	Government Order, Mis. No. 165, dated 11th January 1897.
39. One clerk on Rs. 15 and one attender on Rs. 8 for twelve months for sorting the records in the Taluk office at Kovvur.	276	..	..	..	This provision has been made pending formal application to Government.
40. Establishment for measuring irrigated lands in delta taluks—	5,688	5,688	5,688	780	Sanctioned for two years—*vide* Government Order, Mis No. 4945, dated 4th December 1896. The Collector's provision for the next year has been retained pending formal application to Government. The actuals on account of Revenue Inspectors are included in the figures furnished by the Accountant-General under "Land Records and Agriculture, Revenue Inspectors."
Three Revenue Inspectors on Rs. 40 each 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each 300					
Ten peons on Rs. 6 each .. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
41. Compensation Establishment—					
Two Revenue Inspectors on Rs. 35 each 70	..	234	1,500	1,054	The establishment has been dispensed with. The provision in the revised estimate represents the arrears of pay due to the establishment.
One Revenue Inspector 25					
Two clerks on Rs. 15 each .. 30					
Total .. 125					
42. One Revenue Inspector on Rs. 35 for two months for sub-dividing certain waste lands in the Palnad taluk.	..	70	..	..	Government Order, Mis. No. 3569, dated 31st August 1898.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*					
Nellore.	RS.	RS.	RS.	RS.	
43. One shroff on Rs. 10 for the Polur sub-treasury.	10	120	80	69	The entertainment of a temporary shroff for one year was sanctioned in Government Order, No. 872, Financial, dated 8th August 1896, on the ground that the transactions at the treasury were unusually heavy owing to the payment of railway cheques. As the construction of the Bezwada-Madras State Railway has not yet been completed the Collector proposes to retain the shroff until the 31st March 1899.
Bellary.					
44. Sub-Magistrate and establishment for Ramandrug—	600	536	700	532	To be kept on while the convalescent depot remains at Ramandrug (Government Order, No. 650, dated 3rd April 1890, Judicial). The revised estimate represents the actual expenditure of the year.
One Sub-Magistrate 100					
One clerk 20					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 140					
Kurnool.					
45. One Revenue Inspector on Rs. 35 for six months in the Nandyal division for settling compensation for lands taken up for famine roads.	..	210	..	..	Government Order, Mis. No. 1542, dated 2nd April 1898.
Madura.					
46. Establishment entertained in connection with the assignment of lands under the Periyár Project—	2,220	2,220	4,512	2,220	Government Order, No. 202, dated 6th April 1898. Provision has been made in the budget estimate also on the assumption that the retention of the establishment in the ensuing year will be found necessary.
One Tahsildar 150					
One clerk 15					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 185					
47. One clerk on Rs 20 and two clerks on Rs. 15 each for a year in the Madura taluk.	600	550	..	240	Government Order, Mis. No. 1735, Rev., dated 22 ndApril 1898.
48. Two clerks on Rs. 15 each in the Mélár taluk for nine months.	360	270	..	145	Government Order, No. 3399, dated 18th August 1898. The Collector's provision for the next year is retained pending formal application to Government.
49. For the disposal of darkhasts pending in the Kodaikanal Deputy Tahsildar's office—	..	21	..	138	Dispensed with.
One revenue Inspector .. 40					
Local allowance 5					
One peon 6					
Local allowance 2					
Total .. 53					
South Canara.					
50. Five clerks on Rs. 10 each and 5 on Rs. 7 each for searching for documents in Taluk offices.	1,020	1,020	1,020	1,008	Government Orders, No. 558, dated 4th July 1889; Mis. No. 3266, dated 18th July 1892; Mis. No. 636, dated 11th February 1895.
Malabar.					
51. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	315	540	540	701	The retention of the establishment up to 30th September 1898 was sanctioned in Government Order, No. 4802, dated 11th September 1897. The Collector in his letter No. 1166, dated 4th September 1898, urges the necessity for retaining the establishment for another year. Provision has been made accordingly.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT.—*cont.*					
Malabar—cont.					
52. Two clerks on Rs. 20 each in the Wynaad taluk office with local allowance.	720	720	720	968	Sanctioned pending the revision of taluk establishments in the Presidency (Government Order, No. 2351, dated 16th June 1896). The provision made in the budget estimate for the next year will be unnecessary if the revision of the taluk establishments is brought into force from the 1st April next.
53. Establishment for the registration of Jenmam titles—	17,616	17,616	17,616	17,509	Government Orders, No. 1516, dated 22nd April 1896; and No. 900, Financial, dated 14th August 1896.
Rs.					
Twenty-one Revenue Inspectors	1,050				
Thirty-three peons on Rs. 6 each	198				
Eight clerks on Rs. 20 each ..	160				
Four do. 15 „ ..	60				
Total ..	1,468				
54. Fifty-seven taluk shroffs on Rs. 10 for four kist months.	1,850	1,850	1,850	1,215	Government Orders, No. 2693, dated 5th May 1888; No. 1344, dated 28th March 1895; No. 2189, dated 30th May 1895 and No. 1105, dated 19th March 1895.
55. Temporary establishments for loans works.	3,000	3,000	5,000	14,090	*Vide* particulars below.
Establishment dispensed with	..	..	3,039	6,955	
56. Reserve	1,435	1,168	161	..	
Total, Sub-divisional establishments ..	36,000	40,000	46,700	51,586	

Temporary Establishment for Loans works.

Items.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Account for 1897-98.	Remarks.
1	2	3	4	5	6
				Rs.	
Ganjám	No forecast can be made of the requirements for 1899-1900, as they will entirely depend on the state of the season; but, on account of the temporary establishment that may have to be entertained owing to the introduction of new forms of accounts under the revised consolidated rules sanctioned in Government Order, No. 884, Revenue, dated 22nd October 1897, and to provide for unforeseen charges, the budget estimate may be fixed at Rs. 3,000.	No definite forecast can be made of the actual requirements for 1898-99 as they will depend entirely on the state of the season. As, however, some establishment may have to be entertained in consequence of the introduction of new forms of accounts under the revised rules, the revised estimate may be fixed at Rs. 3,000—*vide* paragraph 4 of Government Order, No. 884, Revenue, dated 22nd October 1897.	A lump sum of Rs. 5,000 was sanctioned for temporary establishment for loans work.	..	Rupees 85-6-11 shown in the Accountant-General's statement as expenditure incurred in May 1898 represents adjustments made on account of establishment entertained during 1897-98.
Vizagapatam				84	....
Kurnool (one clerk on Rs. 20 for Pattikonda taluk for six months).				528	A clerk on Rs. 20 was sanctioned in Government Order, Mis. No. 321, dated 20th January 1898, for Pattikonda taluk for writing up loan registers.
Bellary (two clerks on Rs. 25 each for the Collector's office for writing up loan registers and for maintaining correct accounts).				6,524	Two clerks on Rs. 25 each were first sanctioned for four months in Government Order, Mis. No. 346, dated 21st January 1898; and their retention for a further period of three months was sanctioned in Government Order, Mis. No. 2488, dated 11th June 1898.
Anantapur				6,954	Rupees 209-4-7 shown in the Accountant-General's statement of charges for April and May 1898 represents grants made for the Special Loans Tahsildar and his establishment retained up to 30th September 1897—*vide* Government Order, Mis. No. 1427, dated 23rd March 1898.
Chingleput				..	The Collector thinks it will be necessary to entertain two clerks on Rs. 15 each for six months in 1899-1900 for writing up loan registers.
Total ..	3,000	3,000	5,000	14,090	

These figures have been supplied by the Settlement Department.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Printed October th.

Proceedings, No. 262, 30th September 1898.

SEPTEMBER.

Submitting to Government the revised estimate for the current year and the budget estimate for 1899-1900 under "3. Land Revenue—Charges of District Administration and Land Records and Agriculture—Revenue Inspectors."

PROCEEDINGS OF THE BOARD OF REVENUE
(Land Revenue).

Read—the following :—

[Statement.

EXPENDITURE.

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Charges of District Administration . . .	3A	39,76,000	39,85,000	39,26,000	43,16,714

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

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	22,13,413		22,18,570		21,81,237		24,49,555	
SUB-DIVISIONAL ESTABLISHMENTS	13,49,027		16,58,542		16,34,370		17,69,793	
AMINDIVI COIR ESTABLISHMENT	33,100		31,100		35,700		22,904	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	70,400		68,900		64,433		67,262	
HOSPITAL CHARGES	10,060		7,888		10,260		7,200	
TOTAL .		39,76,000		39,85,000		39,26,000		43,16,714

* Under the control of the Commissioners of Land Revenue.

EXPLANATORY REMARKS.

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
		GENERAL ESTABLISHMENTS.								
		Collectors and Magistrates—								
Salaries— 3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4]	86,400				86,400			
16	16	1st Grade (2,333⅓)[4]	4,30,080		5,53,000		4,30,080		5,35,433	
1	1	2nd „ (1,800)[4]	20,736				20,736			
1	1	Collector of Nilgiris (2,000)[4] (*a*)	23,040				23,040			
12	12	Sub-Collectors (1,166⅔)[4]	1,61,280				1,61,280			
2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4]	26,880		1,72,000		26,880		1,89,842	
* 15	15	Head Assistant Collectors (768⅓)[4]	1,32,768				1,32,768			
2	† 1	Special „ „ (768⅓)[4]	8,851		1,45,000		17,702		1,50,332	
* 2	2	Senior „ „ (768⅓)[4]	17,702				17,702			
		Assistant Collectors (560),[4] (385)[4], (358)	73,000		66,000		68,000		76,586	
		Deputy Collectors (*b*)—								
1	1	1st Class (700)	8,400				8,400			
5	4	2nd „ (600)	28,800				36,000			
13	15	3rd „ (500)	90,000		3,53,000		78,000		3,60,981	
21	21	4th „ (400)	1,00,800				1,00,800			
17	17	5th „ (300)	61,200				61,200			
18	17	6th „ (250)	51,000				54,000			
		Temporary Deputy Collectors	15,700		24,000		9,400		25,139	
1	1	Local Allowance to Deputy Collector, Wynaad	1,800		1,800		1,800		1,800	
64		Exchange Compensation Allowance.	61,000		58,000		69,358		82,724	
			13,99,437		13,72,800		14,03,546		14,22,837	
		Deduct—Probable Savings	*16,713*		...		*19,854*		...	
			13,82,724		13,72,800		13,83,692		14,22,837	
		Deduct—One-fifth (after deducting Rs. 4,800 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,75,585*		*2,73,600*		*2,75,778*		*2,83,461*	
		Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page) (*c*)	11,07,139		10,99,200		11,07,914		11,39,376	
		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.)	9,570		9,540		9,677		10,059	
		Extra Assistant Commissioner, Central Provinces	3,800		4,800		3,900		3,818	
			...		900		...		1,500	
				11,20,509		11,14,440		11,21,491		11,54,753
		(i) COLLECTOR'S OFFICE.								
		VERNACULAR CORRESPONDENCE.								
Establishment— 22	22	Sheristadars 11 (225), 10 (200), 1 (175)	55,800				55,800			
313	319	Clerks 20 (70), 20, (60), 1 (45), 1 (40), 20 (35), 40 (30), 60 (25), 19 (20), 138 (15)	1,02,420				1,02,420			
		ENGLISH CORRESPONDENCE.								
231	231	Clerks 20 (150), 1 (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), 1 (80), 1 (50), 40 (45), 1 (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), 1 (100), 5 (70)	27,900				27,900			
57	58	Shroffs 15 (50), 15 (25), 4 (20), 24 (15)	18,780				18,540			
56	56	Accountants 20 (25), 21 (20), 15 (15).	13,740				13,740			
		Carried over	4,64,340	11,20,509		11,14,440	4,64,100	11,21,491		11,54,753

(*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.
† Excludes one appointment transferred to the Provincial Civil Sevice—*vide* G.O., No. 1056, Public, dated 17th August 1898.

EXPLANATORY REMARKS.

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

1	Actuals for four months. 2 Rs.	Average expenditure during three years. 3 Rs.	Two-thirds of column 3. 4 Rs.	Total of columns 2 and 4. 5 Rs.	Estimate fixed. 6 Rs.
Collectors	1,80,016	5,59,731	3,73,154	5,53,170	5,53,000
Sub-Collectors ...	53,662	1,77,034	1,18,023	1,71,685	1,72,000

	Actuals for four months. Rs.	Actuals for the last eight months 1897-98. Rs.	Total. Rs.	Estimate fixed. Rs.
Head Assistant Collectors ...	44,883	99,520	1,44,403	1,45,000
Assistant Collectors	16,615	49,075	65,690	66,000
Deputy Collectors	1,14,952	2,37,791	3,52,743	3,53,000
Temporary Deputy Collectors.	7,047	17,120	24,167	24,000

Assistant Collectors and temporary Deputy Collectors.—For the budget estimate of 1899-1900, the average of the actuals of the past three years has been adopted.

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

Actuals for the first four months	Rs. 18,453	
Probable expenditure in August and September 1898.	9,046	at the percentage (6 $\frac{4}{11}$ of salary) worked with reference to the actuals of the first three months.
Third quarter of 1898-99	15,239	at 7½ per cent. of salary worked with reference to the actuals of the first three months.
Fourth quarter of 1898-99	15,239	at 7½ per cent of salary worked with reference to the actuals of the first three months.
Total ...	57,977	

The budget estimate has been fixed at Rs. 15,239 × 4 or 60,956, the percentage taken being the same as in the last two quarters of the current year—*vide* Accountant-General's Circular No. XXI, dated 16th August 1898.

Probable savings in the budget estimate under Salaries.—A saving of Rs. 16,713 has resulted on an average during the last three years as under. This figure has been adopted.

	Pay as per scale. Rs.	Actuals. Rs.	Difference. Rs.
1895-96	13,54,382	13,40,223	— 14,159
1896-97	13,63,382	13,31,419	— 31,963
1897-98	13,44,129	13,40,113	— 4,016
Average savings ...			— 16,713

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

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			Brought forward	4,64,340	11,20,509		11,14,440	4,64,100	11,21,491		11,54,753
			(i) OFFICE SERVANTS.								
Establishment—contd.	71	72	Gollahs 15 (10), 26 (8), 31 (7)	6,900							
	325	325	Attenders 1 (14), 2 (12), 42 (10), 120 (8), 160 (7)	30,456				6,816			
	62	62	Muchis 21 (15), 20 (12), 21 (10)	9,180				30,456			
	21	21	Duffadars (14)	3,528				9,180			
	375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7)	34,452				3,528			
	41	41	Masalchis 1 (7), 40 (6)	2,964				34,452			
	41	41	Sweepers (6)	2,952				2,964			
	1	1	Gardener (9)	108				2,952			
	3	3	Scavengers (7), (5), (3½)	186				108			
				5,55,066				186			
			(ii) SUB-COLLECTOR'S OFFICE.					5,54,742		5,55,088	
	104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15)	45,660							
	15	15	Attenders (8)	1,440				45,660			
	15	15	Muchis (10)	1,800				1,440			
	15	15	Duffadars (10)	1,800				1,800			
	87	87	Peons (7)	7,308				1,800			
	15	15	Masalchis (6)	1,080				7,308		60,261	
	15	15	Sweepers (6)	1,080				1,080			
								1,080			
			(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.								
	106	106	Clerks 22 (70), 20 (45), 20 (35), 1 (30), 1 (25), 22 (20), 20 (15)	47,220							
	20	20	Attenders (8)	1,920				47,220			
	21	21	Muchis 1 (12), 20 (10)	2,544				1,920			
	106	106	Peons 1 (10), 22 (8), 83 (7)	9,204				2,544			
	22	22	Masalchis (6)	1,584				9,204			
	1	1	Sweeper (6)	72				1,584		60,895	
	1	1	Scavenger (5)	60				72			
								60			
			(iv) DEPUTY COLLECTOR'S OFFICE.								
	186	186	Clerks 1 (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15)	53,580							
	45	45	Attenders 1 (10), 44 (8)	4,344				53,580			
	143	143	Peons 2 (8), 139 (7), 2 (6)	12,012				4,344			
	43	43	Masalchis 42 (6), 1 (5)	3,084				12,012			
	3	3	Lascars (7)	252				3,084			
	1	1	Sweeper (6)	72				252		69,711	
								72			
			Total	7,51,182				7,50,858		7,45,955	
			Increase of pay to 1 Sub-Divisional Sheristadar	780				780			
			Local Allowance for the Collector's establishment, Nilgiris—								
			Clerks 1 (25), 2 (20), 4 (15) 6 (10), 5 (5)	2,520							
			Servants (2)	21							
			Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—								
			Clerks 1 (35), 1 (15), 1 (10)	720				720			
			Servants 2 (4), 2 (3½), 1 (3), 1 (2½)	246				246			
			Deputy Collector's establishment, Wynaad—								
			Clerks 1 (25), 1 (15), 2 (10)	720				720		1,879	
			Servants 1 (4), 3 (3½), 1 (3)	210		7,50,000		210			
			Temporary Establishment for the registration of Janmam titles in Malabar	4,944							
			Temporary Establishment for Assistant Collectors, etc.	20,056		23,000		4,944		32,334	
			Famine Batta	...				8,356			
								...		2,954	
				7,81,402							
			Deduct—Probable Savings	*5,402*				7,66,834		7,83,122	
				7,76,000		7,73,000		*3,534*		...	
			Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*1,53,030*		*1,52,430*		7,63,300		7,83,122	
				6,22,970		6,20,570		*1,50,490*		*1,53,527*	
			Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,000		900		6,12,810		6,29,595	
					6,23,970		6,21,470	1,160	6,13,970	915	6,30,510
			Carried over		17,44,479		17,35,910		17,35,461		17,85,263

EXPLANATORY REMARKS.

Establishment—Permanent.—There is an increase of Rs. 27 per mensem in cost as compared with last year—*vide* Appendix A. The revised estimate of the current year has been arrived at as follows :—

	Rs.
1. Average of the actuals of the past 3 years	7,48,222
2. Local allowance for 7 months for the establishment on the Nilgiris sanctioned in G.O.R., No. 985, dated 12th September 1898, Financial	1,309
3. Add cost on account of the increase in the permanent establishment	297
ADD ...	7,49,828
or	7,50,000 in round figures.

For the Budget estimate of 1899-1900, provision is made for the grant of the Nilgiri local allowance throughout the year; this raises the charges under Permanent Establishment to Rs. 7,51,000, in round numbers; the probable savings Rs. 5,402 have been fixed so as to arrive at this figure.

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

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,44,479		17,35,910		17,35,461		17,85,263
Allowances—	Tentage of Officers	33,400		33,400		33,400		33,004	
	Travelling Allowance of Officers	1,16,000		1,19,000		1,12,000		1,29,204	
	Travelling Allowance of Establishment	69,000		69,000		69,000		69,032	
		2,18,400		2,21,400		2,14,400		2,31,240	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*43,680*		*44,280*		*42,880*		*46,243*	
		1,74,720		1,77,120		1,71,520		1,84,997	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,040		1,460		1,740		1,028	
	Add—For rounding	...		...		...		...	
			1,75,760		1,78,580		1,73,260		1,86,025
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		3,408	
	Petty works of Construction	2,670		370		100		3,989	
	Cost of Land	550		550		100		4,050	
	Remittance of Treasure within the District	8,300		8,300		9,000		13,319	
	Law Charges in the Revenue Department	6,000		8,300		5,000		7,889	
	Charges for the service of Revenue Processes	100		100		100		...	
	Fees for Searches in Registration Offices	5,500		13,000		4,800		1,53,694	
	Remuneration to Copyists and Examiners	26,300		26,300		30,000		26,658	
	Management of Estates	8,800		11,200		6,230		10,594	
	Land Acquisition Charges	2,800		2,600		2,000		434	
	Registration Charges	400		400		400		99	
	Translation of Mahratta Paimash Accounts	70		70		70		6	
	Cost of Treasure Bags	5,800		5,500		5,900		6,865	
	Examination of Female Gosha Pensioners	10		10		...		...	
		70,300		79,700		65,800		2,31,005	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*600*		*600*		*600*		*682*	
		69,700		79,100		65,200		2,30,323	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,200		2,840		2,340		2,840	
	Add—For rounding	*14*		*40*		*34*		...	
			71,914		81,980		67,506		2,33,163
Contingencies—	Purchase of European articles each costing less than Rs. 5	210		250		600			
	Purchase of European articles each costing not less than Rs. 5	1,000		1,400		900			
	Purchase of Country articles each costing less than Rs. 50	11,000		9,900		9,500		14,702	
	Purchase of Country articles each costing not less than Rs. 50	1,900		1,900		2,500			
	Purchase of Books	280		300		300		68	
	Purchase of Periodicals	300		(a) 600		400		272	
	Subscription to Newspapers	90		90		90		...	
	Cost of Europe stores (including freight)	170		160		260		349	
	Repairs to Furniture	2,500		2,230		2,000		2,276	
	Repairs to Boats	900		800		600		3,183	
	Liveries and Clothing of Servants	300		300		300		864	
	Peons' Belts and Badges	1,340		1,020		700		2,582	
	Carriage of Stationery and Records	25,000		25,000		22,000		28,026	
	Cloth for Records	1,500		1,600		2,000		1,499	
	Record-racks, Boards, etc.	2,600		1,500		1,100		2,048	
	Rattan-mats and Blinds	400		300		170		243	
	Table Cloth	400		400		400		285	
	Office Scales and Weights	800		700		700		556	
	Advertisements	500		700		500		414	
	Tolls	200		200		150		105	
	Carriage of Tents	...		...		...		26	
	Money Order Commission	...		10		...		1	
	Carried over	51,390	19,92,153	49,360	19,96,470	45,110	19,76,227	57,499	22,04,451

Items.	Accounts.* Average.	1895-96.	1896-97.	1897-98.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Tentage of Officers	33,081	33,257	32,982	33,004	*Travelling allowance of officers.*—The Board has adopted the estimate of Collectors for the current and ensuing years amounting to Rs. 1,18,800 and 1,16,300, respectively, against the sanctioned estimate of Rs. 1,12,000. The increase occurs chiefly in Nellore (Rs. 1,500), Cuddapah (Rs. 1,500), Anantapur (Rs. 2,000) and Bellary (Rs. 1,500). The increase in Nellore is attributed to Famine, while that in Bellary is ascribed to officers being on constant tour in connection with measures adopted for the prevention of plague. The Collector of Cuddapah states that estimate has been fixed with reference to the actuals of the first four months of the current year and of the last eight months of 1897-98. The Collector of Anantapur has not explained the increase; but his estimate has obviously been based on the actuals of the first four months.
Travelling Allowance of Officers	2,86,525	1,13,364	1,15,359	1,75,437	
Travelling Allowance of Establishment		1,46,209	1,71,172	1,38,033	
Conveyance Allowance, Tahsildar, Madras	514	600	480	463	
					Travelling allowance of establishment.—The total of the actuals of the first four months of the current year (Rs. 27,565) and those of the last eight months of 1897-98 (Rs. 42,296) have been adopted in round figures for both the revised and budget estimates, a slight deduction being made with reference to the actuals of 1897-1898.
					SUPPLIES AND SERVICES.
Elephant Charges	3,564	4,384	2,900	3,408	*Search fees.*—The actuals of last year amounted to Rs. 1,53,694 against the sanctioned estimate of Rs. 1,200. The increase occurred chiefly in Ganjam (Rs. 29,000), Anantapur (Rs. 7,199) and Bellary (Rs. 1,15,725) and was due to adjustment of fees to the credit of the Registration Department for searches made in connection with the grant of numerous loans under the Land Improvement and Agriculturists' Loans Acts on account of famine. For the revised estimate of the current year and for 1899-1900, the total of the Collectors' estimates has been adopted.
Petty works of Construction	37,842	†58,894	†46,205	8,426	
Cost of Land	2,302	76	1,672	5,157	
Remittance of Treasure within the district	28,931	23,158	24,765	38,871	
Law Charges	8,563	7,211	9,276	9,203	
Charges for the Service of Revenue Processes	20,004	21,135	19,996	18,882	
Fees for Searches in Registration Offices	87,311	2,872	20,039	2,39,022	
Remuneration to Copyists and Examiners	1,18,095	1,16,020	1,14,654	1,23,611	*Remuneration to Copyists and Examiners.*—The pay of the Copyists entertained on fixed salaries under G.O., No. 1870, Revenue, dated 28th April 1898, will be met from the provision made against 'Remuneration to copyists and examiners' under General and Sub-Divisional Establishments.
Stone Quarry Charges	101	244	37	21	
Miscellaneous	20,287	17,219	21,995	21,648	
Total	3,27,000	2,51,223	2,61,539	4,68,349	*Management of Estates.*—The increase in the actuals of 1897-98 as compared with the sanctioned estimate for the year was due chiefly to the payment of Rs. 2,546 made to certain relatives of the last holder of the Konde Estate on account of the one-fourth share of the income due to them for faslis 1303 to 1307 under G.O., No. 3345, Revenue, dated 2nd July 1897, and to the inclusion under this item of a sum of Rs. 1,275 paid on account of arrears of Land Revenue and cesses due on certain other escheated estates which had in previous years been deducted from the gross receipts. The Collector of South Canara provides Rs. 8,500 for 'Management of Konde Estate,' and Rs. 1,000 for the management of other estates in the revised estimate for the current year and states that the increase of Rs. 2,270 under the former item is required to cover the payment of the balance of the arrears of income due to the relatives of the last holder for faslis 1303 to 1307, and that the latter item includes Rs. 325 being the probable cost of the construction of a revetment on the Gudoli Estate. The Board observes that the balance of one-fourth share of income from Konde Estate which was paid in June 1898 was Rs. 2,468 and that in addition to this a further sum of Rs. 1,500 is payable in March next for fasli 1308, so that the increase to be provided for is about Rs. 3,968. The Board would accordingly fix Rs. 10,200 + Rs. 1,000 or Rs. 11,200 as the revised estimate for the current year and adopt the Collector's figure Rs. 8,800 for the budget estimate of the ensuing year.
Purchase of Country and European Articles	10,226	‡3,224	‡5,618	21,836	The estimates of the remaining items have been based on the anticipated requirements of Collectors.
Books, Periodicals and Newspapers	646	676	912	350	
Rents, Rates and Taxes	21,438	20,700	21,343	22,270	
Hot and Cold Weather Charges	4,423	4,519	4,543	4,208	
Cost of European Stores	564	910	434	349	
Telephone Charges	40	42	70	8	
Binding Charges	4,147	3,270	3,229	5,943	
Other items	1,21,974	1,21,601	1,24,896	1,19,423	
Total	1,63,458	1,54,942	1,61,045	1,74,387	

(a) The estimate is fixed with reference to the actuals (Rs. 511) of the first four months of the current year and of those of the last eight months of the previous year (Rs. 94).

* These figures include the charges on account of sub-divisional as well as general establishments.
† Includes charges on account of repairs.
‡ Excludes the value of country articles costing less than Rs. 50 and of Europe articles costing less than Rs. 5.

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	51,390	19,92,153	49,360	19,96,470	45,110	19,76,227	57,499	22,04,451
Contingencies—contd.	Telephone Charges	...		...		...		8	
	Prickly pear Destruction Charges	100		100		100		2	
	Clock-winding	40		40		...		89	
	Hot and Cold Weather Charges	(*b*) 3,700		(*b*) 3,700		3,700		3,403	
	Sweepers' Allowances	60		60		50		67	
	Scavenging Expenses	700		700		700		666	
	Rents, Rates and Taxes	(*c*) 14,300		(*c*) 14,300		14,600		13,807	
	Binding Charges	4,400		4,400		4,400		4,083	
	Packing Charges	400		400		400		308	
	Lighting Charges	(*d*) 5,600		(*d*) 5,600		6,500		5,566	
	Window Delivery Ticket	90		90		90		84	
	Petty Carriage and Cooly Charges	3,400		3,400		3,000		3,840	
	Cooly Shroffs	200		200		200		...	
	Cost of Stationery	...		30		...		98	
	Landing and Shipping Charges	200		200		400		242	
	Office Expenses and Miscellaneous	4,220		4,220		4,250		6,472	
	Deduct—One-fifth (except on Rs. 2,300 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	88,800		86,800		83,500		96,234	
		17,300		*16,900*		*16,220*		*18,812*	
		71,500		69,900		67,280		77,422	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) .	760		700		1,030		708	
		72,260		70,600		68,310		78,130	
	Telegram Charges	19,000		19,000		12,500		31,338	
	Postage Charges	1,13,000		1,15,000		1,05,200		1,21,861	
	Petty Repairs to Buildings	18,000		17,500		19,000		13,775	
			2,21,260		2,22,100		2,05,010		2,45,104
Numbers. 1898-99. 1899-1900.	TOTAL GENERAL ESTABLISHMENTS.		22,13,413		22,18,570		21,81,237		24,49,555
	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			
2 1	Deputy Tahsildars (150)	1,800				3,600			
1 ...	Do. (125)	...				1,500		5,87,307	
50 52	Do. (120)	74,880				72,000			
106 106	Do. (100)	1,27,200				1,27,200			
*6	Local Allowance for Polavaram, Chodavaram, Kodaikanal, Coonoor, Ootacamund and Yellavaram, 3 (30), 2 (25), 1 (5)	1,740				720			
2 2	Local Allowance for Wynaad Deputy Tahsildars	1,200				1,200			
		5,65,020		5,83,000		5,64,420		5,87,307	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	*1,12,524*		*1,16,120*		*1,12,404*		*1,16,981*	
		4,52,496		4,66,880		4,52,016		4,70,326	
	Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	4,620		4,900		4,620		4,624	
	Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	52,900		52,900		52,073		52,482	
	Add—For rounding	...		...		...		...	
			5,10,296		5,24,680		5,08,709		5,27,432
	Carried over		5,10,296		5,24,680		5,08,709		5,27,432

* G.Os., No. 430, dated 12th March 1898, Judicial and R. No. 985, dated 12th September 1898.

EXPLANATORY REMARKS.

(*b*) The average of the actuals of the past three years for "Hot and cold weather charges" under General and Sub-divisional establishments, having been Rs. 4,423, the sanctioned estimate is retained.

(*c*) Collectors estimate the charges under this head at Rs. 15,112 for both the revised and budget estimates. Considering that the actuals of the first four months of the current year and the last eight months of 1897-98 have amounted only to Rs. 14,304, the Board would adopt this figure for both years.

(*d*) As the actuals of the first four months of the current year and the last eight months of 1897-98 have amounted to only Rs. 5,343, the Board would adopt the actuals of last year in round numbers for the revised and budget estimates.

Telegram and Postage charges under General and Sub-divisional establishments.—The provision in the revised and budget estimates has been made with reference to Collectors' Estimates as modified slightly with reference to the actuals of the first four months of the current year. The increased provision is considered necessary in view to the measures undertaken for the prevention of the plague and the possibility of an extension of famine-relief operations.

	Average.	Accounts.		
		1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.	Rs.
Telegram charges	26,005	14,883	23,108	40,023
Postage charges	2,14,624	1,99,073	2,13,971	2,30,827

Salaries.—For the revised estimate, the Board has adopted Rs. 5,83,000, which represents very nearly the average of the actuals of the past three years and is also almost identical with the actuals of the first four months of the current year *plus* those of the last eight months of 1897-98.

One-fifth cost of Stationary Sub-Magistrates, &c.—The Registrar, High Court, has promised to send estimates on receipt of the information called for from Collectors. In the meanwhile, the Board would adopt Rs. 52,900 for both the revised and budget estimates, as it represents the actuals of the first four months of the current year, and those of the last eight months of 1897-98.

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
		Brought forward .		5,10,296		5,24,680		5,08,709		5,27,432
Establishment—										
159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50) .	99,960				99,960			
2	2	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25) .	660				660			
1,960	1,961	Clerks 2 (35), 6 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), 1 (17), 1,507 (15), 1 (12½), 1 (12), 81 (10)	3,71,868				3,72,288			
21	38	Local Allowance 2 (15), 3 (12½), 11 (10), 5 (7½), 17 (5) . .	3,600				2,340			
		Servants—								
318	318	Dufterbunds 1 (10), 15 (9), 1 (8), 301 (7)	27,120				27,120			
159	160	Daffadars 1 (10), 157 (8), 2 (7) .	15,360				15,264			
3,698	3,698	Peons 2 (9), 4 (8), 24 (7), 3,664 (6), 3 (5), 1 (3) . . .	2,66,640				2,66,952			
312	312	Masalchi 2 (7), 310 (5) . .	18,768				18,828			
157	157	Sweepers (5)	9,420				9,420			
2	2	Gollahs (10), (7) . . .	204				204			
5	5	Scavengers 1 (6), 1 (5), 2 (2½), 1 (2)	216				216			
42	61	Local allowance 1 (4), 3 (3½), 28 (3), 4 (2½), 16 (2), 9 (1) . .	1,794				1,446			
			8,15,610				8,14,698			
		Tirvajasti Village Establishment in Kistna—								
96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5)	8,244				8,244			
83	83	Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992			
43	43	Mohatads (3)	1,548				1,548			
96	96	Vettis (3)	3,456				3,456			
			18,240				18,240			
		Establishment to supervise the recently reserved villages—								
4	4	Munsifs 2 (7), 1 (5), 1 (2) .	252				252			
1	1	Karnam (6)	72				72			
2	2	Peons (5)	120				120			
1	1	Pettandar (1½) . . .	18				18			
1	1	Bariki (1)	12				12			
			474				474			
			8,34,324		8,20,000		8,33,412		8,18,762	
		Temporary Establishment including that for the registration of Janmam titles . .	39,000		40,000		46,700		51,586	
		Famine Batta	...		* 200		...		9,867	
			8,73,324		8,60,200		8,80,112		8,80,215	
		Deduct—One-fifth (except on Rs. 10,608 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	*1,72,543*		*1,69,918*		*1,73,901*		*1,73,906*	
			7,00,781		6,90,282		7,06,211		7,06,309	
		Add—One-fifth of Establishment of Hill Tract Magistrates (p.) . .	2,500		2,400		2,100		2,418	
				7,03,281		6,92,682		7,08,311		7,08,727
Allowances—		Travelling Allowance of Tahsildars . .	47,000		47,000		42,000		46,233	
		Travelling Allowance of Establishment .	70,000		70,000		76,000		69,001	
		Conveyance Allowance—								
		Tahsildar, Madras (40)	480		480		480		463	
			1,17,480		1,17,480		1,18,480		1,15,697	
		Deduct—One-fifth (except on Rs. 480 for Madras Pistrict) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" ~~(p. after deducting 480 for Madras)~~ .	*23,400*		*23,400*		*23,600*		*23,047*	
		Add—One-fifth of Allowances of Hill Tract Magistrates, etc. (p.) . .	94,080 800		94,080 900		94,880 ...		92,650 863	
				94,880		94,980		94,880		93,513
		Carried over .		13,08,457		13,12,342		13,11,900		13,29,672

EXPLANATORY REMARKS.

Establishment.—The revised estimate has been fixed with reference to the (Rs. 8,20,099) average of the actuals of the past three years.

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.		
1895-96	564	583	19	832	819	13
1896-97	564	578	14	832	822	10
1897-98	564	587	23	833	819	14
		Average +	19		Average —	13

Net excess expenditure, Rs. 6,000.
No deduction will therefore be made as probable savings.

* This represents the actuals of the first four months.

ALLOWANCES.

Travelling allowance of Tahsildars.—The actuals of the first four months of the current year have amounted to Rs. 14,944. At this rate, the probable expenditure for the whole year will be Rs. 14,944×3 or 44,832. Against this sum Collectors provide Rs. 47,100 for the revised and budget estimates. As the actuals of the first four months of the current year and the last eight months of the previous year have amounted to Rs. 46,858, the Board would fix the estimates at Rs. 47,000 in round figures.

Travelling allowance of establishment.—The total of the actuals of the first four months (Rs. 24,010) and of those for the last eight months of the previouse year (Rs. 46,566) has been adopted in round figures at Rs. 70,000 against the Collectors' estimates of Rs. 73,860 for both the revised and the budget estimate.

EXPENDITURE.

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

	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		13,08,457		13,12,342		13,11,900		13,29,672
Supplies and Services—	Cost of Land	...		...		...		1,107	
	Petty Works of Construction	3,800		5,400		5,400		4,437	
	Remittance of Treasure within the District	18,000		18,000		15,000		25,552	
	Law Charges in the Revenue Department	800		900		500		1,314	
	Charges for the Service of Revenue Processes	20,000		20,000		20,900		18,882	
	Fees for Searches in Registration Offices	4,900		8,200		1,800		85,328	
	Remuneration to Copyists and Examiners	93,000		93,000		86,000		96,953	
	Land Acquisition Charges	500		500		1,300		...	
	Registration Charges	1,000		1,000		1,000		307	
	Purchase of Demarcation Stones	2,800		2,800		2,800		1,269	
	Commission for Collection of Water-tax	1,300		1,300		300		1,069	
	Translation of Mahratta Paimash Accounts	...		30		30		7	
	Stone quarry Charges	50		50		50		21	
	Cost of Treasure Bags	2,500		2,500		2,500		998	
	Examination of Female Gosha Pensioners	...		...		50		...	
		1,48,650		1,53,680		1,37,630		2,37,244	
	Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc. (p.)	300	9230	500		...		498	
		280	1,48,650		1,54,180		1,37,630		2,37,742
Contingencies—	Purchase of European Articles each costing less than Rs. 5	200		100		100			
	Purchase of European Articles each costing not less than Rs. 5	1,500		1,000		1,000			
	Purchase of Country Articles each costing less than Rs. 50	11,800		12,000		12,000		7,134	
	Purchase of Country Articles each costing not less than Rs. 50	900		1,000		1,000			
	Purchase of Books	90		90		90		9	
	Purchase of Periodicals	30		30		30		1	
	Repairs to Boats	...		...		...		181	
	Repairs to Furniture	1,600		1,500		1,500		1,482	
	Liveries and Clothing of Servants	290		230		230		370	
	Peons' Belts and Badges	1,000		300		300		181	
	Carriage of Stationery and Records	25,000		25,000		21,000		28,031	
	Cloth for Records	1,900		2,000		2,600		1,816	
	Record-racks, Boards, etc.	1,400		1,200		1,000		454	
	Rattan-mats and Blinds	200		200		200		84	
	Table Cloth	450		450		450		150	
	Office Scales and Weights	900		900		900		71	
	Advertisements	10		10		10		1	
	Tolls	80		80		80		48	
	Clock-winding	100		100		100		6	
	Hot and Cold Weather Charges	800		800		800		805	
	Scavenging Expenses	700		600		400		476	
	Rents, Rates and Taxes	8,000		8,500		7,000		8,463	
	Binding Charges	2,800		2,300		2,300		1,860	
	Packing Charges	170		170		170		80	
	Lighting Charges	15,200		15,200		14,000		16,866	
	Petty Carriage and Cooly Charges	3,100		3,100		2,600		3,062	
	Office Expenses and Miscellaneous	4,460		4,420		5,440		6,203	
	Landing and Shipping Charges	10		10		...		9	
	Sweepers' allowances	10		10		...		26	
	Cost of Stationery	...		100		...		234	
	Money Order Commission	...		...		...		50	
		82,700		81,400		75,300		78,153	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*16,540*		*16,280*		*15,060*		*15,544*	
		66,160		65,120		60,240		62,609	
	Add—One-fifth of Contingencies of Hill Tract Magistrates, etc. (p.)	460		500		...		546	
		66,620		65,620		60,240		63,155	
	Telegram Charges	4,000		4,900		3,000		8,685	
	Postage Charges	96,000		97,500		96,000		1,08,966	
	Petty Repairs to Buildings	25,000		24,000		25,600		21,573	
			1,91,620		1,92,020		1,84,840		2,02,379
	TOTAL SUB-DIVSL. ESTABTS.		16,49,027		16,58,542		16,34,370		17,69,793

EXPLANATORY REMARKS.

SUPPLIES AND SERVICES.

Remittance of Treasure within the district.—Collectors' estimates amount to Rs. 17,910 for the revised estimate and to Rs. 18,110 for 1899-1900. As these amounts very nearly correspond with three times the actuals of the first four months of the current year, viz., Rs. 6,209, the Collectors' estimates will be adopted in round figures at Rs 18,000 for both the years.

Charges for the service of Revenue process.—The average of the actuals of the past three years has been adopted.

	Rs.
Kurnool	60,236
Vizagapatam	18.8.3
Cuddapah	3,434

Fees for searches in Registration Offices.—The affected districts of Kurnool, Vizagapatam and Cuddapah chiefly contributed to the large expenditure during 1897-98. For the revised and budget estimates, the Collectors' figures have been adopted.

The provision for the remaining items has been based on the anticipated requirements of Collectors.

Contingencies.—The provision against the several sub heads has been made with reference to the anticipated requirements of Collectors.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	AMINDIVI COIR ESTABLISHMENT.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
Establishment—	1	1	Manager (85)	1,020				1,020			
	2	2	Clerks (15)	360				360		2,487	
	13	13	Servants—Weigher 1 (7); Peons 1 (9), 9 (8), 2 (6).	1,200				1,200			
	1	1	Clerk (15) (Temporary)	180				180		...	
			Famine Batta	...				...		20	
					2,760		2,760		2,760		2,507
Allowances—			Travelling Allowance	350		350		350		451	
Supplies and Services—			Coir Charges	29,990		27,990		32,590		19,946	
					30,340		28,340		32,940		20,397
			TOTAL AMINDIVI COIR ESTABT.		33,100		31,100		35,700		22,904
			PROVINCIAL.								
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.								
Establishment—	62	63	District Audit Clerks 1 (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 2 (25), 8 (20), 21 (15)	25,500				25,320			
	6	7	Attenders 1 (8), 6 (7)	600				516			
	2	1	Peon (6)	72				156		28,845	
		19	Taluk Clerks (15)	3,420				...			
			Personal Allowance 1 (10), 2 (5)	240				240			
			Local Allowance	180				...		...	
			Temporary Establishment	...				...		470	
			Famine Batta	...				...		52	
				30,012				26,232		29,367	
			Deduct—Probable Savings	212				137		...	
				29,800				26,095		29,367	
Allowances—			Travelling Allowance	1,500				...		1,391	
Contingencies—			Purchase of Country and European Articles	500							
			Repairs to Furniture	30				530		337	
			Binding Charges	230				230		25	
			Carriage of Stationery and Records	160				160		143	
			Hot and Cold Weather Charges	80				80		28	
			Peons' Belts and Badges	...				...		47	
			Printing Charges	800				800		2	
			Purchase of Periodicals	...				...		294	
			Rents, Rates and Taxes	...				...		2	
			Rattan Mats and Blinds	...				...		4	
			Cost of Stationery	...				...		1	
			Purchase of Books	...				...		18	
			Petty Carriage and Cooly Charges	...				...		161	
			Cloth for Records	100				160		...	
			Lighting Charges							27	
			Telegraph Charges	10				10		10	
			Postage Charges	420				420		4	
			Office Expenses and Miscellaneous	225				30		385	
				2,615				2,420		346	
				33,915				28,515		1,834	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.)	215				215		32,592	
					33,700		33,700		28,300	...	32,592
Establishment—	40	40	Special Fund Audit Clerks—Clerks 1 (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900				...			
			Special Fund Audit Clerks in Taluk Offices—					9,900			
	146	146	Clerks (15)	26,280				26,280		32,642	
			Local Allowance to one at Wynaad.	90				90			
			Special Fund Audit Clerks in Deputy Tahsildars' Offices—								
	21	21	Clerks (15)	3,780				3,780			
			Famine Batta	...				...		186	
				40,050				40,050		32,828	
			Deduct—Probable Savings	320				...		...	
				39,730				...		...	
			Carried over	39,730	33,700		33,700	40,050	28,300	32,828	32,592

* This figure is subject to revision when the Cattle Pound estimates are settled.

EXPLANATORY REMARKS.

Coir charges.—The decrease in the actuals as compared with the sanctioned estimate (Rs. 31,890) is ascribed to the fact that the quantity of coir due for fasli 1306 was, for the most part, received earlier than usual and paid for in March 1897. The revised and budget estimates are based on the Collectors' figures.

Establishment.—For details of establishment—*vide* Appendix D.
Provision is made for payment of local allowance at Rs. 15 per mensem to the Local Audit clerk in the Nilgiris—*vide* G.O., No. 985, Financial, dated 12th September 1898.

Travelling allowance.—In the sanctioned estimate of the current year, no provision was made under this head, because the Board understood from a letter from the Accountant-General that the charge on account of travelling allowance would be incurred directly from Local funds. As the actuals, however, show that the charge is debited in the first instance to Land Revenue, the Board would fix both the revised and budget estimates at Rs. 1,500.
Contingencies.—Provision has been made with reference to the requirements reported by Collectors. The amounts applied for by Collectors have, in some instances, been reduced in order that the total provision on account of contingencies may not exceed too much the sanctioned estimate.

Establishment.—The revised estimate of the current year represents the sum of the actuals of the first four months of the current year (Rs. 11,515) and the actuals of the last eight months of the previous year (Rs. 23,678).

* For the budget estimate of special fund audit charges, the sanctioned scale has been adopted after allowing for probable savings as ascertained from Collectors' estimates.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			Brought forward	39,730	33,700		33,700	40,050	28,300	32,828	32,592
Allowances—			Travelling Allowance	500				400		492	
Supplies and Services—			Rewards for Impounding Cattle	300				300		...	
Contingencies—			Purchase of Country and European Articles	1,400				2,000		437	
			Repairs of Furniture							11	
			Cost of Stationery	1,000						35	
			Binding Charges	290				260		98	
			Carriage of Stationery and Records	470				450		105	
			Hot and Cold Weather Charges	100				100		44	
			Packing Charges	10				...		4	
			Dufter Cloth	190				170		18	
			Lighting Charges							7	
			Petty Carriage and Cooly Charges	...				...		2	
			Rents, Rates and Taxes	510				650		52	
			Postage Charges	100				...		93	
			Telegram Charges	30				30		3	
			Purchase of Books	10				60		56	
			Tom-Tom Charges	10				10		...	
			Hospital Charges	320				320		...	
			Office Expenses and Miscellaneous	590				155		385	
			Money order Commission	20							
				5,020				4,205		1,350	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds."	* 8,850				8,822		...	
			Land Revenue Share	36,700	36,700		35,200	36,133	36,133	34,670	34,670
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		70,400		68,900		64,433		67,262
			HOSPITAL CHARGES.								
Establishments—	3	2	Apothecaries 2 (100)	2,400				3,300			
	7	8	Charge Allowance 2 (50)	1,200				1,800			
			Hospital Assistants 3 (55), 2 (35), 3 (25)	3,720				3,300		5,520	
Allowances—			Charge Allowance 8 (10)	960		7,400		840			
			Local Allowance 2 (15). 4 (10)	840				840			
			House-rent Allowance 4 (5)	240				180		65	
			Language Allowance 3 (2)	72				72		22	
			Travelling Allce. of Hospl. Asstts.	1,020		920		1,020		949	
Contingencies—			Medical Contingencies	570		540		348		1,475	
			Deduct—Probable Savings	22		...		...		...	
				11,000		8,860		11,700		8,031	
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,200*		*1,772*		*2,340*		*1,606*	
				8,800		7,088		9,360		6,425	
			Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	1,260		800		900		775	
			TOTAL HOSPITAL CHARGES		10,060	...	7,888		10,260		7,200

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

Record-room Charges 7 - -- -- -- . . . .

EXPLANATORY REMARKS.

Contingencies.—The budget estimate represents amounts applied for by Collectors.

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

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS. *PROVINCIAL.* ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			DISTRICT CHARGES.*								
Establishment—	638	638	Revenue Inspectors 1 (60), 4 (50), 1 (45), 261 (40), 365 (35), 3 (30), 3 (25)	2,84,220				2,84,220		2,82,118	
	6	6	Local Allowance 1 (30), 2 (25), 2 (20), 1 (10)	1,560				1,560		1,608	
				2,85,780				2,85,780		2,83,726	
			Deduct—Probable Savings .	6,780				4,680		...	(a)
					2,79,000		2,79,000		2,81,100		2,83,726
Allowances—			Travelling Allowances . .	18,000		18,000		17,000		18,310	
			Conveyance Allowance . .	720		720		720		700	
					18,720		18,720		17,720		19,010
Supplies and Services—			Replacing of Boundary Stones .	580		580		...		143	
					580		580		...		143
Contingencies—			Telegraph Charges . . .	...		...		...			
									...		...
			Deduct—Probable Savings .		2,98,300		2,98,300		2,98,820		
					...		...		20		
			TOTAL DISTRICT CHARGES .		2,98,300		2,98,300		2,98,800		3,02,879

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

Pages 20 + 22 checked PJ

EXPLANATORY REMARKS.

Establishment.—The revised and budget estimates under this head have been fixed at Rs. 2,79,000, with reference to the actuals of the first four months of the current year and those of the last eight months of the past year. A provision of Rs. 4,860 for temporary Revenue Inspectors in the Gódávari district has been made under 3-A.—Land Revenue.

(*a*) Includes about Rs. 4,900, the pay of the temporary Revenue Inspectors sanctioned in G.O., Mis., No. 4945, Revenue, dated 4th December 1896. The provision therefor has been made under charges of District Administration—Temporary establishments.

Travelling and Conveyance Allowances.—Based on the Collectors' estimates which very nearly approximate to the actuals of 1897-98.

Replacing of Boundary Stones.—Fixed with reference to the actuals of the first four months of the current year (Rs. 165) and the Collectors' estimates.

RESOLUTION—No. 262, dated 30th September 1898.

In continuation of the Proceedings noted on the margin, the Board begs leave to submit to Government the revised and the budget estimates of charges for 1898–99 and 1899–1900 under 3-A. Land Revenue—Charges of District Administration and 3-C. Land Records and Agriculture—Revenue Inspectors.

Board's Proceedings, No. 254, dated 21st September 1898.
" " 255, " 26th " "
" " 256, " 27th " "
" " 261, " 29th " "

2. The Board has not made any provision in the budget estimate for 1899–1900 on account of the contemplated revision of Tahsildars' and Deputy Tahsildars' establishments; but if the scheme is likely to be introduced with effect from the 1st April next, the estimate should be raised by Rs. 95,000 in round figures, being $\frac{1}{12}$ of the increased expenditure (Rs. 1,04,034) referred to in paragraph 2 of Board's Proceedings, No. 135, dated 3rd June 1898.

(True Extract.)

Lionel Davidson
Acting Secretary. 30.9.98

To the Secretary to Government, Revenue Department.
" the Accountant-General.
" all Collectors.
" the Registrar, High Court.

xd. P. Seetharam.

APPENDIX.

APPEN

HUZUR Establishment—

Districts.	I.—Vernacular correspondence section.												
	Sheristadar.		Clerks.									Total.	
	Rs. 225.	Rs. 200.	Rs. 70.	Rs. 60.	Rs. 45	Rs.40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	5a	5b	6	7	8	9	10	11	12
													RS.
Ganjám	...	1	1	1	...	...	1	2	3	...	6	15	590
Vizagapatam ...	...	1	1	1	...	...	1	2	2	...	6	14	565
Gódávari ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Kistna	1	...	1	1	...	...	1	2	3	1	7	17	650
Nellore	1	...	1	1	...	...	1	2	3	1	7	17	650
Cuddapah ...	...	1	1	1	...	...	1	2	3	2	7	18	645
Anantapur ...	...	1	1	1	...	...	1	2	3	1	7	17	625
Bellary	...	1	1	1	...	..	1	2	3	1	7	17	625
Kurnool	...	1	1	1	...	...	1	2	3	1	7	17	625
Chingleput ...	...	1	1	1	...	...	1	2	3	1	7	17	625
North Arcot ...	1	...	1	1	...	...	1	2	3	1	7	17	650
South Arcot ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Tanjore	1	...	1	1	...	...	1	2	3	1	7	17	650
Trichinopoly ...	*1	...	1	1	...	...	1	2	3	1	7	17	650
Madura	...	1	1	1	...	...	1	2	3	1	7	17	625
Tinnevelly ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Coimbatore ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Salem	1	...	1	1	.	...	1	2	3	1	7	17	650
South Canara ...	...	1	1	1	...	...	1	2	3	1	7	17	625
Malabar	1	...	1	1	...	...	1	2	3	1	7	17	650
Total ...	11	9	20	20	...	...	20	40	59	19	138	336	12,700
Madras	...	1	...	...	...	..	...	...	...	...	...	1	200
Nilgiris	...	†1	...	...	1	1	...	...	1	...	...	4	285
Grand Total ...	11	11	20	20	1	1	20	40	60	19	138	341	13,185

* The pay of the Huzur Sheristadar of Trichinopoly was raised from Rs. 200 to Rs. 225—*vide* Government Order, R. No. 1674, Financial, dated 17th December 1897.

† The pay of the Huzur Sheristadar, Nilgiris, was reduced from Rs. 200 to Rs. 175—*vide* Government Order, No. 459, Revenue, dated 18th August 1898.

Note.—In Nellore, Trichinopoly and South Canara, the English and Vernacular Record establishments have been amalgamated—*vide* Government Order, No. 349, Revenue, dated 28th April 1893. Hence there is a decrease of three clerks on Rs. 50 and three on Rs. 20 and an increase of three clerks on Rs. 25 and nine clerks on Rs. 15.

DIX A.

Collector's Office.

II.—English correspondence section.													
Clerks.											Total.		
Rs. 150.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	—	Number.	Cost.
13	14	15	16	17	18	19	20	21	22	23	24	25
												RS.
1	1	1	§ 2	1	1	1	1	...	1	*Madras.*	10	530
1	1	1	1	1	1	1	2	...	1	RS.	10	505
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 30	11	515
1	1	1	1	1	1	1	1	1	2	3 Clerks. 25	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	6 Total. 215	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	*Nilgiris.*	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 80	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	2 Clerks. 35	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 25	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 20	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	7 Total. 305	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2		11	515
20	20	20	21	20	20	20	21	18	38	...	218	10,305
...	...	...	...	...	...	...	...	...	...	...	6	215
...	...	...	...	...	...	...	...	...	...	...	7	305
20	20	20	21	20	20	20	21	18	38	...	231	10,825

§ Includes an Uriya Translator.

APPEN

Huzur Establishment—

| Districts. | III.—Account section. | | |

APPEN

Huzur Establishment—

Districts.	V.—Office						
	(a) Gollas.			(b) Attenders.			(c) Muchis.
	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.
	48	49	50	51	52	53	54
Ganjám	...	2	1	3	6	8	1
Vizagapatam	1	1	2	2	6	8	1
Gódávari	...	2	...	2	6	8	1
Kistna	1	1	2	2	6	8	1
Nellore	1	1	2	2	6	8	1
Cuddapah	1	1	2	2	6	8	1
Anantapur	1	1	2	2	6	8	1
Bellary	...	2	...	2	6	8	1
Kurnool	1	1	2	2	6	8	1
Chingleput	1	1	2	2	6	8	1
North Arcot	1	1	2	2	6	8	1
South Arcot	1	1	2	2	6	8	1
Tanjore	1	1	2	2	6	8	1
Trichinopoly	1	1	2	2	6	8	1
Madura	1	1	* 2	2	6	8	1
Tinnevelly	1	1	2	2	6	8	1
Coimbatore	1	1	2	2	6	8	1
Salem	1	1	2	2	6	8	1
South Canara	...	2	...	2	6	8	1
Malabar	...	3	...	2	6	8	1
Total ...	15	26	31	41	120	160	20
Madras	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...
Grand Total ...	15	26	31	41	120	160	20

* Includes one golla on Rs. 7 sanctioned in Government Order, R. No. 537, Financial, dated 5th May 188.

DIX A—*contd.*

Collector's Office—*contd.*

servants.

(e) Muchis—*contd.*		(d) Duffadars.	(e) Peons.		(f) Masalchies.	(g) Sweeper.	Total.			Total, Collector's office.	
Rs. 12.	Rs. 10.	Rs. 14.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	——	Number.	Cost.	Number.	Cost.
55	56	57	58	59	60	61	62	63	64	65	66
							Madras.				
									Rs.		Rs.
1	1	1	10	5	2	2	1 Attender.. 12	43	347	90	2,082
1	1	1	10	8	2	2	1 Muchi ... 10	46	367	96	2,212
1	1	1	10	8	2	2	4 Peons ... 8	44	351	94	2,136
1	1	1	10	8	2	2	2 do. ... 7	46	367	100	2,307
1	1	1	10	8	2	2	1 Sweeper ... 6	46	367	100	2,307
1	1	1	10	8	2	2	— —	46	367	99	2,272
1	1	1	10	8	2	† 3	9 Total ... 74	47	372	98	2,237
1	1	1	10	8	2	2	— —	44	351	91	2,056
1	1	1	10	8	2	2	*Nilgiris.*	46	367	97	2,232
1	1	1	10	8	2	2	1 Attender. 14	46	367	99	2,267
1	1	1	10	8	2	2	1 do. 12	46	367	97	2,257
1	1	1	10	8	2	2	1 do 10	46	367	100	2,307
1	1	1	10	8	2	2	1 Muchi ... 15	46	367	103	2,372
1	1	1	10	8	2	2	1 Duffadar. 14	46	367	99	2,292
1	1	1	10	8	2	‡ 3	6 Peons (each). 11	47	370½	100	2,270½
1	1	1	10	8	2	2	6 do. 10	46	367	100	2,307
1	1	1	10	8	2	2	1 Gardener. 9	46	367	97	2,257
1	1	1	10	8	2	2	1 Masalchi ... 7	46	367	97	2,257
1	1	1	10	8	2	2	1 Scavenger. 7	44	351	89	2,026
1	1	1	10	8	2	2	— —	45	359	96	2,194
							20 Total ... 214				
20	20	20	200	157	40	42		912	7,272½	1,942	44,647½
...	...	...	...	...	...	...		9	74	16	489
...	...	...	...	...	...	...		20	214	38	1,119
20	20	20	200	157	40	42		941	7,560½	1,996	46,255½

† Includes a scavenger on Rs. 5.

‡ Includes a scavenger on Rs. 3-8-0.

APPEN

Huzur Establishment—

Districts.	Clerks.					
	Rs. 85.	Rs. 50.	Rs. 40.	Rs. 25.	Rs. 20.	
	67	68	69	70	71	
Ganjám	1	1	1	1	2	
Vizagapatam	1	1	1	1	1	
Gódávari	1	1	1	1	2	
Kistna	1	1	1	1	2	
Nellore	1	1	1	1	2	
Cuddapah	1	1	1	1	2	
Anantapur	...	...	...	...	...	
Bellary	...	...	...	...	...	
Kurnool	...	...	...	...	...	
Chingleput	1	1	1	1	2	
North Arcot	1	1	1	1	2	
South Arcot	1	1	1	1	2	
Tanjore	1	1	1	1	2	
Trichinopoly	...	...	...	...	...	
Madura	1	1	1	1	2	
Tinnevelly	1	1	1	1	2	
Coimbatore	1	1	1	1	2	
Salem	1	1	1	1	2	
South Canara	...	...	...	...	...	
Malabar	1	1	1	1	2	
Total ...	15	15	15	15	29	

DIX A—*contd.*

Sub-Collector's Office.

Attender.	Muchi.	Duffadar.	Peons.	Masalchi.	Sweeper.	Total.	
Rs. 15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
72	73	74	75	76	77	78	79	80
								RS.
1	1	1	1	3	1	1	15	316
1	1	1	1	6	1	1	17	317
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
15	15	15	15	87	15	15	266	5,014

APPENDIX A—*contd.*

Huzur Establishment—Head and Special Assistant Collector's Office.

Districts.	Clerks.					Atten-der.	Muchi.	Peons.		Masal-chi.	—	Total.	
	Rs. 70.	Rs. 45.	Rs. 35.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.
	81	82	83	84	85	86	87	88	89	90	91	92	93
													RS.
Ganjám ...	1	1	...	1	1	1	1	...	2	1	*Nilgiris.*	9	188
Vizagapatam ..	2	2	2	2	2	2	2	2	8	2	RS.	26	490
Gódávari ...	2	1	2	*3	2	1	† 2	‡ 3	7	2	1 Clerk ... 70	25	467
Kistna	1	1	1	1	1	1	1	1	4	1	1 do. ... 30	13	245
Nellore ...	1	1	1	1	1	1	1	1	4	§ 2	1 do. ... 20	14	251
Cuddapah ...	...	...	...	...	...	...	...	...	...	...	2 Peons ... 8	...	...
Anantapur ...	1	1	1	1	1	1	1	1	4	1	2 do. ... 7	13	245
Bellary ...	1	1	1	1	1	1	1	1	4	1	1 Masalchi. 6	13	245
Kurnool ...	1	1	1	1	1	1	1	1	4	1	1 Scavenger. 5	13	245
Chingleput ...	...	...	...	...	...	...	...	...	...	...	— —		
North Arcot ...	1	1	1	1	1	1	1	1	4	1	9 Total ... 161	13	245
South Arcot ...	1	1	1	1	1	1	1	1	4	1	— —	13	245
Tanjore ...	1	1	1	1	1	1	1	1	4	1		13	245
Trichinopoly ...	1	1	1	1	1	1	1	1	4	1		13	245
Madura ...	1	1	1	1	1	1	1	1	4	1		13	245
Tinnevelly ...	1	1	1	1	1	1	1	1	4	1		13	245
Coimbatore ...	1	1	1	1	1	1	1	1	4	1		13	245
Salem	1	1	1	1	1	1	1	1	4	1		13	245
South Canara ...	1	1	1	1	...	1	1	1	4	1		12	230
Malabar ...	2	2	2	2	2	2	2	2	8	2		26	490
Total ...	21	20	20	22	20	20	21	21	81	22		268	5,056
Madras ...	...	...	...	...	...	...	...	...	...	...		...	...
Nilgiris ...	...	...	...	...	...	...	...	...	...	...		9	161
Grand Total ...	21	20	20	22	20	20	21	21	81	22		277	5,217

* Includes one clerk on Rs. 25. † Includes one on Rs. 12. ‡ Includes a duffadar on Rs. 10 and another on Rs. 8.
§ Includes one sweeper.

APPENDIX A—*cont.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Clerks.			Atten-der.	Peons.	Masal-chi.	—	Total.		Grand Total.	
	Rs 45.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.	Number.	Cost.
	94	95	96	97	98	99	100	101	102	103	104
									RS.		RS.
Ganjám ...	2	2	4	2	6	2	*Madras.*	18	260	132	2,846
Vizagapatam ..	1	1	2	1	3	1	RS.	9	130	148	3,149
Gódávari ...	2	2	4	2	6	2	1 Clerk .. 60	18	260	155	3,200
Kistna ...	2	2	4	2	6	2	1 do. ... 50	18	260	149	3,149
Nellore ...	2	2	4	2	6	2	...	18	260	150	3,155
Cuddapah ...	3	3	7	3	9	3	...	28	405	145	3,014
Anantapur ...	2	2	4	2	6	2	...	18	260	129	2,742
Bellary ...	2	2	4	2	6	2	2 Clerks... 30	18	260	122	2,561
Kurnool ...	3	3	6	3	9	3	2 do. ... 25	27	390	137	2,867
Chingleput ...	2	2	4	2	6	2	2 do. ... 20	18	260	135	2,864
North Arcot ...	2	2	4	2	6	2	3 do. ... 15	18	260	146	3,099
South Arcot ...	2	2	4	2	6	2	1 Attender 10	18	260	149	3,149
Tanjore ...	3	3	6	3	9	† 5	1 do. ... 8	29	402	163	3,356
Trichinopoly ...	2	2	4	2	6	2	2 Peons. 8	18	260	130	2,797
Madura ...	2	2	4	2	6	2	7 do. ... 7	18	260	149	3,112½
Tinnevelly ...	2	2	4	2	6	2	3 Lascars. 7	18	260	149	3,149
Coimbatore ...	2	2	4	2	6	2	1 Sweeper 6	18	260	146	3,099
Salem ...	2	2	4	2	6	2	— —	18	260	146	3,099
South Canara.	2	2	4	2	6	2	26 Total. 415	18	260	119	2,516
Malabar ...	* 4	5	5	3	12	‡ 3	— —	32	470	172	3,491
Total ...	44	45	86	43	132	45	...	395	5,697	2,871	60,414½
Madras ...	...	...	...	...	...	...	...	26	415	42	904
Nilgiris ...	...	...	...	...	...	...	...	...	...	47	1,280
Grand Total.	44	45	86	43	132	45	...	421	6,112	2,960	62,598½

* Includes one clerk on Rs. 50 and one on Rs. 30. † Includes two peons on Rs. 6 each. ‡ Includes a masalchi on Rs. 5.

APPENDIX B.
Sub-Divisional Establishments.

SECTION I.—Tahsildars and their establishments.

Districts.	Tahsildars.					Taluk Sheristadars, Rs. 60.	Taluk Head-Accountants, Rs. 50.	Revenue Inspectors.	
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.			Rs. 40.	Rs. 35.
1	2	3	4	5	6	7	8	9	10
Ganjám	...	1	...	1	1	...	3	8	6
Vizagapatam	...	...	1	1	1	1	2	4	7
Gódávari	1	1	2	4	2	1	9	14	20
Kistna	1	2	3	3	3	4	8	16	32
Nellore	1	1	1	3	3	4	5	12	20
Cuddapah	...	1	3	4	3	3	8	18	23
Anantapur	...	...	2	3	3	4	4	8	18
Bellary	...	1	2	2	3	4	4	12	16
Kurnool	...	1	2	2	3	6	2	14	16
Chingleput	...	1	1	2	2	...	6	10	12
North Arcot	1	2	1	2	3	1	8	16	22
South Arcot	1	2	3	1	1	...	8	17	24
Tanjore	2	2	3	1	1	...	9	16	21
Trichinopoly	1	1	1	1	1	...	5	11	13
Madura	...	1	2	1	2	...	6	14	16
Tinnevelly	1	2	2	2	2	1	8	15	21
Coimbatore	1	1	3	3	2	2	8	15	23
Salem	1	2	2	2	2	5	4	15	20
South Canara	...	1	2	1	1	...	5	6	10
Malabar	1	1	3	3	1	1	8	*16	18
Total ...	12	24	39	42	40	37	120	257	358
Madras	...	...	...	...	...	...	...	...	...
Grand Total ...	12	24	39	42	40	37	120	257	358

Clerks.		Shroffs.		Dufterbunds.	Duffadars.	Peons.	Masalchi.	Sweepers.		Total.	
Rs. 20.	Rs. 15.	Rs. 15.	Rs. 10.	Rs. 7.	Rs. 8.	Rs. 6.	Rs. 5.	Rs. 5.		Number.	Cost.
11	12	13	14	15	16	17	18	19	20	21	22
											Rs.
									Madras.	129	2,214
8	20	3	2	3	3	64	3	3			
									Rs.	¶¶109	1,836½
3	17	1	2	...	3	‡‡ 51	3	3			
21	61	10	5	¶ 10	10	201	10	10	1 Tahsildar ... 200	392	6,637
24	79	12	5	12	††12	258	12	12	1 Head Accountant. 60	498	8,417
18	58	9	4	9	9	191	9	9	1 Revenue Inspector. 45	366	6,096
22	72	11	2	11	11	235	11	§§ 13	1 do. 40	451	7,475
†18	§ 46	8	...	** 8	8	164	8	8	1 do. 35	310	5,139
16	51	8	1	8	8	168	8	8	1 Clerk ... 35	320	5,328
16	55	8	...	8	8	170	8	8	1 do. ... 30	327	5,490
12	42	6	2	6	6	129	6	6	5 Clerks ... 24 each	249	4,099
18	59	9	5	9	9	193	9	9	5 do. ... 21 „	376	6,383
16	55	8	5	8	8	174	8	8	2 do. ... 20 „	347	6,104
18	62	9	10	9	9	193	9	‖‖ 11	5 do. ... 18 „	385	6,619
10	35	5	2	5	5	108	5	5	7 do. ... 15 „	214	3,738
12	41	6	2	6	6	127	6	6	1 Shroff ... 25	254	4,397
18	59	9	5	9	9	193	9	9	15 Attenders on 9 each	374	6,358
20	68	10	5	10	10	214	10	10	1 Attender ... 7	415	6,979
18	59	9	3	9	9	191	9	9	1 Duffada ... 10	369	6,331
10	34	4	4	5	5	105	5	5	16 Peons ... 7 each	203	3,355
‡ 23	56	‖ 10	6	9	9	189	9	9	1 Gollah ... 10	372	6,399
321	1,029	155	70	154	157	3,318	157	161	66 Total ... 1,204	6,460	1,09,394½
...	...	...	...	...	...	...	...	...		66	1,204
321	1,029	155	70	154	157	3,318	161	157		6,526	1,10,598½

* Includes one on Rs. 60 and one on Rs. 50.
‖ Includes 2 shroffs on Rs. 20 each.
‡‡ Includes three peons on Rs. 5 each.
† Includes clerk on Rs. 30 and another on Rs. 25.
¶ Includes an attender on Rs. 8.
‡ Includes 2 clerks on Rs. 25 each.
** Includes an attender on Rs. 10.
§§ Includes 2 scavengers on Rs. 2–8–0 each.
¶¶ Includes establishment to supervise the recently resumed muttahs in the Golgonda Hills—Government Orders, No. 1913, Revenue, dated 18th May 1896, and No. 379-R., Financial, dated 24th March 1897.
§ Includes a clerk on Rs. 17.
†† Includes a duffadar on Rs. 7.
‖‖ Includes one scavenger on Rs. 6 and one on Rs. 5.

	Rs.	A.	P.
Two munsiffs on Rs. 7 each	14	0	0
One munsiff	5	0	0
Do.	2	0	0
Two peons on Rs. 5 each	10	0	0
One karnam	6	0	0
One pettandar	1	8	0
One bariki	1	0	0
Total ..	39	8	0

APPEN

Sub-Divisional

SECTION II.—Deputy Tahsildars

Districts.	Deputy Tahsildars.				Revenue Inspectors.			
	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 100.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
	23	24	25	26	27	28	29	30
Ganjám	...	...	7	3	...	1	...	...
Vizagapatam	...	...	7	4	...	3	3	3
Gódávari	...	...	(n) 7	6	3	2	...	...
Kistna	...	...	1	7	...	...	...	...
Nellore	...	...	4	3	...	...	...	...
Cuddapah	...	...	...	4	...	...	...	...
Anantapur	...	...	...	2	...	...	...	...
Bellary	...	...	1	2	...	...	...	...
Kurnool	...	...	...	5	...	...	...	...
Chingleput	...	...	...	4	...	...	...	...
North Arcot	...	...	8	2	...	...	...	...
South Arcot	...	...	...	9	...	...	...	...
Tanjore	...	...	2	8	...	...	...	...
Trichinopoly	...	...	2	3	...	...	...	...
Madura	...	...	9	4	...	...	...	...
Tinnevelly	...	...	...	7	...	...	...	...
Coimbatore	...	...	...	6	...	...	...	...
Salem	* 1	...	1	8	...	...	...	...
South Canara	...	...	...	5	...	...	...	...
Malabar	...	...	3	(a) 11	...	...	...	...
Total ...	1	...	52	103	3	6	3	3
Madras	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	...
Grand Total ...	1	...	52	103	3	6	3	3

(a) Includes one Cochin Sub-Magistrate.
(e) Includes two shroffs on Rs. 15 and one on Rs. 12-8-0.
(b) Includes a clerk on Rs. 30.
(f) Includes one Head Accountan on Rs. 35—*vide* Government Order, Mis. No. 287, dated 18th January 1898.
(i) Includes one duffadar on Rs. 8.
(j) One duffadar.
(m) Includes village establishments in—

	NO.	RS.	
Gudur zemindari	310	1,476	
Kruttivennu estate	8	45	(Government Order, No. 2248, dated 5th June 1895).
Total ..	318	1,520	

* The pay of the Deputy Tahsildar, Shevaroy Hills, was temporarily raised to Rs 150—*vide* Government Order, R. No. 114, Financial, dated 28th January 1898.

DIX B—*cont.*

Establishments—*cont.*

and their establishments.

Clerks. Rs. 20.	Clerks. Rs. 15.	Shroffs, Rs. 10.	Dufterbunds, Rs. 7.	Peons. Rs. 7.	Peons. Rs. 6.	Masalchies, Rs. 5.	——	Total. Number.	Total. Cost.	Grand Total. Number.	Grand Total. Cost.
31	32	33	34	35	36	37	38	39	40	41	42
							Nilgiris.		RS.		RS.
(b) 2	(o) 25	(e) 5	10	1	(o) 22	10		86	1,921½	215	4,135½
...	22	2	11	...	41	11	RS.	107	2,238	216	4,074½
3	25	3	10	(i) 4	34	13	3 Deputy Tahsildars on ... 100 each	(n) 110	2,463	502	9,100
2	14	1	8	...	16	8	3 Revenue Inspectors on ... 50 „	57	1,272	(m) 873	11,209
...	14	...	7	...	14	7	2 Do. ... 40 „	49	1,158	415	7,254
...	7	...	4	...	8	4	1 Sheristadar on .. 50 „	27	601	478	8,076
...	4	...	2	...	4	2	2 Clerks on ... 30 „	14	308	324	5,447
...	6	...	3	...	6	3	3 Do. on ... 25 „	21	482	341	5,810
...	10	...	5	...	10	5	3 Do. on ... 20 „	35	770	362	6,260
...	9	...	4	...	9	4	2 Do. on ... 17½ „	30	637	279	4,736
...	19	2	10	...	20	10	3 Do. on ... 15 „	71	1,705	447	8,088
...	19	...	9	...	19	9	1 Shroff on ... 12	65	1,407	412	7,511
...	19	1	10	...	20	10	2 Peons on ... 9 each	70	1,575	455	8,194
1	9	...	5	...	10	4	4 Do. on ... 8 „	34	810	248	4,548
(f) 3	(d) 34	(g) 1	(h) 13	1	(k) 29	14	1 Peon on ... 7	108	2,421½	362	6,818½
...	14	...	7	...	14	7	3 Peons on ... 6 each	49	1,078	423	7,436
...	12	...	6	...	12	6	2 Masalchies on .. 7 „	42	924	457	7,903
1	19	(g) 1	9	2	18	10	1 Masalchi on ... 5	70	1,620	439	7,956
1	9	...	5	...	10	4		34	770	237	4,125
(c) 3	22	(g) 1	11	(j) 1	31	(l) 12	36 Total — 961	95	2,202	467	8,601
16	312	17	149	9	347	153		1,174	26,368	7,952	1,37,2[illegible]
...	...	...	...	...	...	...		...	...	66	1,204
...	...	...	...	...	...	...		36	961	36	961
...	...	...	...	...	..	...		1,210	27,329	8,054	1,39,44[illegible]

(c) Includes one sub-treasurer on Rs. 30.
(g) Shroff on Rs. 15
(k) Includes one peon on Rs. 3.
(n) Reduction in the pay of Deputy Tahsildars, clerks, &c., in the offices of Polavaram, Yellavaram and Chodavaramu and the grant of the similar sum as local allowance,—*vide* Government Order, No. 430, Judicial, dated 12th March 1898.
(d) Includes a clerk on Rs. 17-8-0.
(h) Includes one golla.
(l) Includes one toti on Rs. 2.
(o) Includes a clerk on Rs. 15 and a peon on Rs. 6 were sanctioned in Government Order, R. No 773, Financial, dated 13th July 1898.

APPENDIX C.

STATIONARY Sub-MAGISTRATES' ESTABLISHMENTS.

Districts.	Stationary Sub-Magistrates.		Clerks.		Attender, Rs. 7.	Peons, Rs. 6.	Total.	
	Rs. 120.	Rs. 100.	Rs. 20.	Rs. 15.			Number.	Cost.
1	2	3	4	5	6	7	8	9
								RS.
Ganjám	3	...	3	3	3	6	18	522
Vizagapatam	2	...	2	2	2	4	12	348
Gódávari	4	5	9	9	9	18	54	1,466
Kistna	...	8	8	8	8	16	48	1,232
Nellore	1	4	5	5	5	10	30	790
Cuddapah	...	8	8	8	8	16	48	1,232
Anantapur	...	4	4	4	4	8	24	616
Bellary	...	4	4	4	4	8	24	616
Kurnool	...	2	2	2	2	4	12	308
Chingleput	4	2	6	6	6	* 12	36	1,004
North Arcot	...	8	8	8	8	17	49	1,237
South Arcot	3	5	8	8	8	16	48	1,292
Tanjore	6	3	9	9	9	18	54	1,506
Trichinopoly	2	3	5	5	5	10	30	810
Madura	4	2	6	6	6	12	36	1,004
Tinnevelly	...	8	8	8	8	16	48	1,232
Coimbatore	1	7	8	8	8	16	48	1,252
Salem	...	4	4	4	4	8	24	616
South Canara	...	5	5	5	5	10	30	770
Malabar	4	4	8	8	8	16	48	1,312
Total ...	34	86	120	120	120	241	721	19,165

* Includes one masalchi on Rs. 5.

APPENDIX D.

APPEN

Local and Special Fund

Districts.	Local Fund Establishments.												
	Clerks.								Attender.	Total.		Taluk Local Fund Clerks.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.	No.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	12a	12b
											RS.		RS.
Ganjám ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Vizagapatam ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Gódávari ...	1	...	...	...	1	...	1	1	...	4	135	c12	180
Kistna ...	1	...	...	...	1	...	...	(c)*2	(c) 1	5	137	...	...
Nellore ...	...	...	1	...	...	1	...	1	1	4	107	...	...
Cuddapah ...	...	...	§ 1	...	...	...	1	1	c 1	4	102	...	...
Anantapur ...	...	...	...	§ 1	...	...	...	1	...	2	70	...	...
Bellary ...	...	...	...	1	...	...	1	1	1	4	97	...	...
Kurnool ...	...	...	...	1	...	...	...	1	...	2	70	...	...
Chingleput ...	...	...	...	‡ 1	...	...	1	1	...	3	90	...	...
North Arcot ...	...	1	...	...	...	1	...	1	1	4	112	...	...
South Arcot ...	...	1	...	...	...	1	...	1	...	3	105	...	...
Tanjore ...	* 1	...	...	...	1	...	...	1	† 1	4	128	c 2	30
Trichinopoly ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Madura ...	1	...	...	...	...	1	1	1	...	4	130	c 5	...
Tinnevelly ...	...	1	...	...	...	1	...	1	...	3	105		75
Coimbatore ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Salem	...	...	1	...	...	2	...	1	1	5	132	...	...
South Canara...	...	...	...	1	...	...	1	1	...	3	90	..	...
Malabar ...	1	...	...	...	1	...	...	1	(b) 1	4	121	...	...
Nilgiris ...	1	...	...	...	...	...	...	...	...	1	70	...	...
Total ...	6	3	5	7	4	9	8	21	8	71	2,181	19	285

* On Rs. 75.
‡ Excludes personal allowance of Rs. 10.
(b) One peon on Rs. 6.
† On Rs. 8.
§ Excludes personal allowance of Rs. 5.
c Figures furnished by the Collector.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, Collector's office.						Special Fund establishmets.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
15	16	17	18	19	20	21	22	23	24
					RS.				
...	...	1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
1	...	...	1	2	45	9	135	4	60
‖ 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	46	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	1	15	...	...
...	...	...	...	...	...	...	...	...	...
7	9	5	19	40	825	146	2,190	21	315

‖ On Rs. 35.

APPENDIX E.

TEMPORARY Establishments.

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	3,000	3,000	3,000	3,769	This is a fluctuating item. The average of the actuals of the past three years is Rs. 2,631, while the actuals of the first four months of the current year added to those of the last eight months of 1897-98 give a total of Rs. 2,388. Having regard to the actuals of 1897-98, Rs. 3,000 will be adopted for the revised and budget estimates.
Ganjám.					
2. Potdars to accompany remittances ..	50	50	50	33	To be entertained when required.
3. One clerk on Rs. 45 and another on Rs. 20 for one year in the Collector's office for checking the accounts of rent-value of zamindaries furnished under section 65 of the Local Boards Act V of 1884.	..	409	..	371	Government Order, Mis. No. 1235 L., dated 30th June 1897.
Gódávari.					
4. Two clerks on Rs. 15 each for twelve months for sorting the records of the Collector's office.	360	..	360	102	The establishment sanctioned for one year in Government Order, Mis. No. 1876, dated 15th May 1896, has not been re-entertained in the current year owing to financial pressure; the Collector's revised estimate of Rs. 360 for the current year will accordingly be struck out, but the budget estimate for the ensuing year will be retained on the assumption that the Collector will in due course renew the application rejected on that ground.
5. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Ellore.	180	..	..	..	The Collector's estimate of Rs. 180 for the ensuing year will be retained pending formal application to Government.
6. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Narsapur.	180	..	..	..	Do. do.
Kistna.					
7. Compensation establishment— One clerk on Rs. 20 in the Head Assistant Collector's office.	240	240	420	368	The retention of the clerk on Rs. 20 in the Head Assistant Collector's office up to 6th August 1899 has been sanctioned in Government Order, Mis. No. 3628, Rev., dated 5th September 1898.
8. One clerk on Rs. 15 in the Head-quarter Deputy Collector's office.	..	60			The provision made in the revised estimate represents the arrears of pay that have to be disbursed to the clerk whose retention up to 31st January 1898 was sanctioned in Government Order, Mis. No. 1829, Rev., dated 27th April 1898.
9. Five clerks on Rs. 20 each for four months for revising the village, taluk and huzur inam registers.	400	..	..	..	The Collector has been asked to submit a report at the end of December next as to the special establishment required for carrying out the revision of the registers at the next jamabandi. The provision made by him for the next year is retained pending formal application to Government.
Cuddapah.					
10. Two gardeners on Rs. 5 for the Collector's office compound.	90	90	90	55	For twelve and six months respectively (Government Order, Mis. No. 4165, Rev., dated 22nd September 1892).

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS—*cont.*	Rs.	Rs.	Rs.	Rs.	
Cuddapah—cont.					
11. One clerk on Rs. 35 for dealing with inam work in the Collector's office.	35	407	420	355	The retention of the clerk for six months from 21st March last was sanctioned in Government Order, Mis. No. 1538, dated 2nd April 1898, but from the actuals of the first four months of the current year, it appears that he was entertained only from 1st April last. In his letter No. 2890, Rev., dated 24th August 1898, the Collector recommends the continued employment of the clerk for a further period of six months and states that the settlement of inams in the sub-division taluks is incomplete. Provision has accordingly been made for the pay disbursed to the clerk for a portion of March 1898 and for the amount payable for the entire year 1898-99.
Bellary.					
12. Establishment on account of plague duty—	..	1,000	..	..	Sanctioned by the Collector under paragraph 13 of the additional plague regulations printed in Government Order, No 93 P., dated 26th February 1898 (*vide* also Board's Reference No. 1018, dated 12th September 1898). He states that the establishment will be required till the plague duty is over. The provision of Rs. 1,000 made by the Collector under revised estimate is retained.
					Rs.
					One clerk 45
					Two clerks on Rs. 20 each .. 40
					One accountant 25
					Total .. 110
Kurnool.					
13. One clerk on Rs. 45 in the Collector's office for the disposal of work connected with plague.	..	540	..	..	Sanctioned by the Collector under paragraph 13 of the additional plague regulations printed in Government Order, No. 93 P., dated 26th February 1898 (*vide* also Board's Reference No. 959, dated 5th September 1898).
14. Establishment for the Kurnool-Cuddapah Canal—	1,560	1,560	65	992	The deputation of a Deputy Collector has been extended for a further period of one year (*vide* Government Orders, Mis. No. 1876, Rev., dated 28th April 1898, and Mis. No. 3276, Rev., dated 8th August 1898). Provision is made for the ensuing year also to meet the cost of the establishment in case it is decided to retain the Deputy Collector for another year.
					Rs.
					One clerk 50
					Do. 30
					Do. 22
					One peon 8
					Two peons on Rs. 7 each .. 14
					One masalchi 6
					Total .. 130
North Arcot.					
15. Establishment for arranging old records in the Collector's office—	1,284	1,284	1,284	1,272	Sanctioned for three years from 1st April 1896 (*vide* Government Order, No. 78, dated 9th January 1896). The Collector states that half the sorting work still remains to be done. His provision for the ensuing year will accordingly be retained pending formal application to Government.
					Rs.
					Two clerks on Rs. 20 each .. 40
					Four clerks on „ 15 „ .. 60
					One attender 7
					Total .. 107
16. One clerk on Rs. 15 for one year for sorting the records of the Head Assistant Collector's office.	..	62	46	118	Government Order, Mis. No. 2311, Revenue, dated 7th May 1897. Dispensed with at the beginning of July last.
South Arcot.					
17. Copyist on Rs. 10 for the Sub-Collector's office.	..	10	120	120	The expenditure actually incurred and debited to this head in April last has been provided in the revised estimate for the current year. The pay due to the copyist for the remaining months will, under Government Order, Mis. No. 1870, Rev., dated 28th April 1898, have to be met from the provision made under "Supplies and Services—"Remuneration to Copyists and Examiners."

Temporary Establishments—*cont.*

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Accounts for 1897–98.	Remarks.
GENERAL ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	
Tanjore.					
18. One clerk on Rs. 20 for six months for noting in the inam registers the charge made for excess area discovered by survey in minor inams.	..	120	..	..	Government Order, Mis. No. 3486, Rev., dated 25th August 1898.
Madura.					
19. Establishment for the sub-division of survey fields—	7,764	..	..	..	The Collector's estimate of Rs. 8,000 is made up of Rs. 7,764 being the pay of the establishment and of Rs. 236 being the probable contingent and other miscellaneous charges. As the last-mentioned items of charges should be met from the total contingent charges for the district, the budget estimate has been reduced to Rs. 7,764.
RS.					
One head surveyor 60					
Twelve deputy surveyors on Rs. 25 each 300					
Fifteen peons on Rs. 6 each. 90					
One clerk 15					
One muchi 7					
472					
For twelve months 5,664					
Twelve computes on Rs. 15 each for five months .. 900					
Twenty-four coolies on Rs. 5 each for ten months .. 1,200					
Total .. 7,764					
20. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyar project—	3,432	3,432	1,380	2,566	In Government Order, No. 202, Rev., dated 6th April 1898, Government has sanctioned (1) the entertainment up to 31st March 1899 of a clerk on Rs 20 and another on Rs. 15 in addition to the establishment already employed, and (2) the enhancement of the pay of the Deputy Collector's head clerk and of the three Revenue Inspectors from Rs. 20 and 40 to Rs. 30 and 50 respectively. Provision is made for the ensuing year also to meet the cost of the establishment if it is decided to continue the establishment in that year.
Deputy Collector's establishment—					
RS.					
One clerk 30					
One ,, ... 20					
Two clerks on Rs. 15 each. 30					
One attender 8					
Six peons on Rs. 7 each .. 42					
One masalchi 6					
Three Revenue Inspectors on Rs. 50 each 150					
Total cost per mensem .. 286					
Salem.					
21. One clerk on Rs. 45 for six months for the disposal of the work connected with the plague.	..	270	..	..	Board's Reference, No. 1072, dated 23rd September 1898.
South Canara.					
22. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	120	120	Government Order, No. 558, dated 4th July 1889.
Malabar.					
23. Escheat clerk in the Huzur office at Rs. 20 per mensem.	..	140	240	796	The retention of the clerk was sanctioned up to 30th September 1898 (*vide* Government Order, Mis., No. 3390, Rev., dated 17th August 1898).
24. Two escheat clerks on Rs. 30 and Rs. 20 in the Cochin Deputy Collector's office.	..	..	600		Already dispensed with.
25. Establishment for the registration of jenmam titles—	4,944	4,944	4,944	4,857	Government Orders, No. 1516, dated 22nd April 1896 and No. 900, Financial, dated 14th August 1896.
Deputy Collector's establishment—					
RS.					
Two head clerks on Rs. 50 each 100					
Two clerks on Rs. 25 each. 50					
Two clerks on Rs. 20 each. 40					
Four clerks on Rs. 15 each. 60					
Two attenders on Rs. 10 each 20					
Four surveyors on Rs. 20 each 80					
Four peons on Rs. 7 each .. 28					
Four peons on Rs. 6 each .. 24					
Two masalchis on Rs. 5 each. 10					
Total .. 412					

Temporary Establishment—*cont.*

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Accounts for 1897–98.	Remarks.
ESTABLISHMENT ENTERTAINED ON ACCOUNT OF FAMINE.					
	RS.	RS.	RS.	RS.	
Ganjám	..	150	..	2,645	Except as regards Nellore, the revised estimates represent expenditure incurred or likely to be incurred during the year on account of outstanding claims for pay and allowances earned during the last year's famine.
Kurnool	..	50	..	1,126	
Bellary	..	150	..	1,660	
Anantapur	..	200	..	2,472	
Cuddapah	..	100	..	1,050	
Nellore	..	3,600	..	..	
Vizagapatam	..	..	..	474	
Total ..	..	* 4,250	..	* 9,427	
GENERAL ESTABLISHMENTS—*cont.*					
Establishment dispensed with	..	..	..	7,013	
26. Reserve	1,361	1012	161	32	....
Total, General Establishments ..	25,000	82,000	13,300	23,334	....
		23			
SUB-DIVISIONAL ESTABLISHMENT.					
Ganjam.					
27. One clerk on Rs. 20 and a peon on Rs. 6 in the Deputy Tahsildar's office, Aska.	..	150	312	304	The establishment has now been made permanent under Government Order, Mis. No. 3159, Rev., dated 27th July 1898.
28. Two surveyors on Rs. 15 each and 2 lascars on Rs. 6 each for six months and four surveyors on Rs 15 each and 8 lascars on Rs. 6 for three months in the same office for measuring the area irrigated by the Rushikulya canal.	576	576	396	545	Government Order, R. No. 860, Financial, dated 5th August 1898. The amount provided in the revised estimate is repeated for the next year also pending formal application to Government.
29. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildar's offices at Ganjám and Purushottapur.	360	360	360	305	Government Order, Mis. No. 3616, dated 5th September 1895. The provision made by the Collector is retained pending the reorganization of the village establishments in proprietary estates.
30. For measuring lands in Inam villages irrigated by the Rushikulya canal in the Berhampur taluk —	210	210	354	122	The rentention of the establishment sanctioned in Government Order, Mis. No 6403, dated 13th December 1897, for the current year has been recommended by the Collector. The same provision has been made for 1899–1900 pending formal application to Government.
One Deputy Surveyor on Rs. 25 and 2 lascars on Rs. 5 each for six months.					
31. Establishment for arranging records in Taluk offices—	..	156	..	170	Government Order, Mis. No. 3027, dated 29th July 1896. The total cost of the sanctioned establishment is Rs. 450, of which Rs. 124 were expended in 1896–97 and Rs. 170 in 1897–98. The remainder (Rs. 156) has been provided for in the revised estimate of the current year.
Berhampur, two clerks on Rs. 15 each for six months.					
Chicacole, two clerks on Rs. 15 each for six months.					
Goomsur, two clerks on Rs. 15 each for three months.					
32. Two Revenue Inspectors on Rs. 35 each for six months for sub-dividing the lands darkhasted for in the Gumsur taluk.—	..	420	..	..	The Collector's application is being dealt with in the Settlement Department.
33. For the collection of quit-rent and land-cess on minor inams in zamindaris and other proprietary estates in the Chicacole taluk—	474	474	474	312	Government Order, Mis. No. 2992, dated 18th July 1898. The establishment will be dispensed with when the reorganization of the village establishment is completed.
RS.					
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Three amins on Rs. 6 each for twelve months .. 216					
Total .. 474					
34. Potdars to accompany remittances for Taluk offices.	50	50	50	..	To be employed as necessity arises.

* These figures have been supplied by the Settlement Department.

Temporary Establishment—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	
Godavari.—cont.					
35. Establishment for measuring irrigated lands in the Nidadavolu and Baharzalli estates—	1,300	1,300	1,352	920	Government Order, No. 767, Rev., dated 24th September 1890. The Collector's estimate of Rs. 1,352 for both the current ensuing years is made up of Rs 1,300 being the pay of the establishment and of Rs. 52 being the probable travelling allowance and contingent charges. As the last-mentioned items of charges should be met from the total travelling allowance and contingent charges for the district, the estimates have been reduced to Rs. 1,300.
RS.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Expenditure for one month .. 260					
Do. for five months .. 1,300					
36. A Channel Superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Eleru.	288	288	288	287	Government Orders, No. 349, dated 31st March 1887, and No. 1402, dated 21st April 1890.
To maintain irrigation accounts in the Pithápuram zemindari—	..	90	648	690	Dispensed with on 26th November 1897. The provision made in the revised estimate represents the arrears of pay due to the establishment.
RS.					
Three karnams on Rs. 10 each 30					
Six watchmen on Rs. 4 each 24					
Total .. 54					
37. Two vettis on Rs. 4 each for two months for measuring the area irrigated with Government water in each of the zemindari villages of Patavala and Coringa.	32	32	40	92	Government Order, Mis. No. 889, dated 21st February 1898. The Collector's provision for the next year will be retained subject to formal application to Government.
38. Two clerks on Rs. 15 each and 2 attenders on Rs. 8 each for six months for arranging the records of the Amalapuram and Bhimavaram taluks.	..	61	..	215	Government Order, Mis. No. 165, dated 11th January 1897.
39. One clerk on Rs. 15 and one attender on Rs. 8 for twelve months for sorting the records in the Taluk office at Kovvur.	276	..	..	..	This provision has been made pending formal application to Government.
40. Establishment for measuring irrigated lands in delta taluks—	5,688	5,688	5,688	780	Sanctioned for two years—*vide* Government Order, Mis No. 4945, dated 4th December 1896. The Collector's provision for the next year has been retained pending formal application to Government. The actuals on account of Revenue Inspectors are included in the figures furnished by the Accountant-General under "Land Records and Agriculture, Revenue Inspectors."
RS.					
Three Revenue Inspectors on Rs. 40 each 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each 300					
Ten peons on Rs. 6 each .. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
41. Compensation Establishment—	..	234	1,500	1,054	The establishment has been dispensed with. The provision in the revised estimate represents the arrears of pay due to the establishment.
RS.					
Two Revenue Inspectors on Rs. 35 each 70					
One Revenue Inspector 25					
Two clerks on Rs. 15 each .. 30					
Total .. 125					
42. One Revenue Inspector on Rs. 35 for two months for sub-dividing certain waste lands in the Palnad taluk.	..	70	..	..	Government Order, Mis. No. 3569, dated 31st August 1898.

Temporary Establishments.—*cont.*

—	Budget estimate for 1899 1900.	Revised estimate for 1898 99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	
Nellore.					
43. One shroff on Rs. 10 for the Polur sub-treasury.	10	120	50	69	The entertainment of a temporary shroff for one year was sanctioned in Government Order, No. 872, Financial, dated 8th August 1896, on the ground that the transactions at the treasury were unusually heavy owing to the payment of railway cheques. As the construction of the Bezwada-Madras State Railway has not yet been completed the Collector proposes to retain the shroff until the 31st March 1899.
Bellary.					
44. Sub-Magistrate and establishment for Ramandrug—	600	536	700	532	To be kept on while the convalescent depot remains at Ramandrug (Government Order, No. 650, dated 3rd April 1890, Judicial). The revised estimate represents the actual expenditure of the year.
RS.					
One Sub-Magistrate 100					
One clerk 20					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 140					
Kurnool.					
45. One Revenue Inspector on Rs. 35 for six months in the Nandyal division for settling compensation for lands taken up for famine roads.	..	210	..	..	Government Order, Mis. No. 1542, dated 2nd April 1898.
Madura.					
46. Establishment entertained in connection with the assignment of lands under the Periyár Project—	2,220	2,220	4,512	2,220	Government Order, No. 202, dated 6th April 1898. Provision has been made in the budget estimate also on the assumption that the retention of the establishment in the ensuing year will be found necessary.
RS.					
One Tahsildar 150					
One clerk 15					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 185					
47. One clerk on Rs. 20 and two clerks on Rs. 15 each for a year in the Madura taluk.	600	550	..	240	Government Order, Mis. No. 1735, Rev., dated 22 ndApril 1898.
48. Two clerks on Rs. 15 each in the Mélúr taluk for nine months.	360	270	..	145	Government Order, No. 3399, dated 18th August 1898. The Collector's provision for the next year is retained pending formal application to Government.
49. For the disposal of darkhasts pending in the Kodaikanal Deputy Tahsildar's office—	..	21	..	138	Dispensed with.
RS.					
One revenue Inspector .. 40					
Local allowance 5					
One peon 2					
Local allowance 6					
Total .. 53					
South Canara.					
50. Five clerks on Rs. 10 each and 5 on Rs. 7 each for searching for documents in Taluk offices.	1,020	1,020	1,020	1,008	Government Orders, No. 558, dated 4th July 1889; Mis. No. 3266, dated 18th July 1892; Mis. No. 636, dated 11th February 1895.
Malabar.					
51. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	315	540	540	701	The retention of the establishment up to 30th September 1898 was sanctioned in Government Order, No. 4802, dated 11th September 1897. The Collector in his letter No. 1166, dated 4th September 1898, urges the necessity for retaining the establishment for another year. Provision has been made accordingly.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-90.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-ESTABLISHMENTS —*cont.*					
Malabar—cont.					
52. Two clerks on Rs. 20 each in the Wynaad taluk office with local allowance.	720	720	720	968	Sanctioned pending the revision of taluk establishments in the Presidency (Government Order, No. 2351, dated 16th June 1896). The provision made in the budget estimate for the next year will be unnecessary if the revision of the taluk establishments is brought into force from the 1st April next.
53. Establishment for the registration of Jenmam titles—	17,616	17,616	17,616	17,509	Government Orders, No. 1516, dated 22nd April 1896; and No. 900, Financial, dated 14th August 1896.
Rs.					
Twenty-one Revenue Inspectors on Rs. 50 each 1,050					
Thirty-three peons on Rs. 6 each 198					
Eight clerks on Rs. 20 each .. 160					
Four do. 15 „ .. 60					
Total .. 1,468					
54. Fifty-seven taluk shroffs on Rs. 10 for four kist months.	1,850	1,850	1,850	1,215	Government Orders, No. 2693, dated 5th May 1888; No. 1344, dated 28th March 1895; No. 2189, dated 30th May 1895 and No. 1105, dated 19th March 1895.
Total ..	37,499	38,475	43,506	44,031	
55. Establishment dispensed with	..	..	3,039	6,955	
56. Reserve	1,435	1,085	161	..	
Total, Sub-divisional establishments ..	39,000	40,000	46,700	51,586	

Temporary Establishment for Loans works.

Items.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Account for 1897-98.	Remarks.
1	2	3	4	5	6
				Rs.	
Ganjám	No forecast can be made of the requirements for 1899-1900, as they will entirely depend on the state of the season; but, on account of the temporary establishment that may have to be entertained owing to the introduction of new forms of accounts under the revised consolidated rules sanctioned in Government Order, No. 884, Revenue, dated 22nd October 1897, and to provide for unforeseen charges, the budget estimate may be fixed at Rs. 3,000.	No definite forecast can be made of the actual requirements for 1898-99 as they will depend entirely on the state of the season. As, however, some establishment may have to be entertained in consequence of the introduction of new forms of accounts under the revised rules, the revised estimate may be fixed at Rs. 3,000—*vide* paragraph 4 of Government Order, No. 884, Revenue, dated 22nd October 1897.	A lump sum of Rs. 5,000 was sanctioned for temporary establishment for loans work.	..	Rupees 85-6-11 shown in the Accountant-General's statement as expenditure incurred in May 1898 represents adjustments made on account of establishment entertained during 1897-98.
Vizagapatam				84	
Kurnool (one clerk on Rs. 20 for Pattikonda taluk for six months).				528	A clerk on Rs. 20 was sanctioned in Government Order, Mis. No 321, dated 20th January 1898, for Pattikonda taluk for writing up loan registers.
Bellary (two clerks on Rs. 25 each for the Collector's office for writing up loan registers and for maintaining correct accounts).				6,524	Two clerks on Rs. 25 each were first sanctioned for four months in Government Order, Mis. No. 346, dated 21st January 1898; and their retention for a further period of three months was sanctioned in Government Order, Mis. No. 2488, dated 11th June 1898.
Anantapur				6,954	Rupees 209-4-7 shown in the Accountant-General's statement of charges for April and May 1898 represents grants made for the Special Loans Tahsildar and his establishment retained up to 30th September 1897—*vide* Government Order, Mis. No. 1427, dated 23rd March 1898.
Chingleput				..	The Collector thinks it will be necessary to entertain two clerks on Rs. 15 each for six months in 1899-1900 for writing up loan registers.
Total ..	3,000	3,000	5,000	14,090	

These figures have been supplied by the Settlement department.

D 1,000—8-4-97.

REVENUE DEPARTMENT.

C No. 6777 of 1898

From the Board of Revenue, Land Rs.

No. 262 Dated 30. 9. 1898.

FOR ORDERS.

Revised and budget estimates of Charges under 3 A- Land Revenue — Charges of District Administration.

The estimates compare with the budget estimates for 1898-99 as noted below:-

	Budget Estimate for 1898-99	Revised estimate for 1898-99	Budget Estimate for 1899-1900	Difference between cols. 3 & 4	Difference between cols. 3 & 5	Remarks.
	2.	3	4	5	6	7.
	Rs.	Rs.	Rs.	Rs.	Rs.	
General Establishment	22·11	22·19	22·18	+·38	+·32	
Sub-Divisional Establishment	16·34	16·57	16·49	+·24	+·15	
Amindar's Cost Establishment	·36	·31	·33	−·05	−·03	
Local & Special Funds Establishment in cols of Bds.	·65	·69	·78	+·04	+·06	
Hospital Charges	·10	·08	·10	−·02	..	
Total	39·26	39·85	39·76	+·59	+·50	

40 of B.P.

2. General Establishments.

The increase under this head is made up as under:—

	Revised estimate for 1898-99.	Budget Estimate for 1899-1900
Salaries	−·07	−·01
Establishment	+·09	+·10
Allowances	+·05	+·03
Supplies & Services	+·14	+·04
Contingencies	+·17	+·16
Total	+·38	+·32

FOR ORDERS.

The following items under this head require notice:-

(i) Salaries. The ~~exchange~~ compensation allowance for the third quarter of the current year has been taken by the Board of Rev at 7 1/7 p.c. of the salary worked with reference to the actuals of the first three months. But the rate which should have been adopted in computing the allowance for this quarter is $6\frac{136}{169}$ p.c. of the Salary (vide 34th list of Corrections to Art 41 K. of the Civil Account Code Vol. I); and worked with reference to this rate, the provision under the head will should be reduced by Rs 721.

page 6 of B.S.

× vide C.D. letter in G.O. 710 / 18.8.98 Fin. B.

$15239 \times \frac{7}{50} \times \frac{23}{169} = \frac{2453479}{169} = 14518$

15239
14518
721

Item may be done 29.x.98 SR 31/10/98 (A)

(ii) Establishment. Provision has been made under this head for the grant of local allowance for to the subordinate revenue establishment on the nilgiris with effect from 1st August 1898 - vide G.Os. 459 / 18.8.98 Rev. and ~~28.10~~ 985 R / 12.9.98 Fin.

(4946)
An additional Rs 5000 will be required & should be added to the estimate of the subordinate establishment for famine reliefs in Malabar & Gan. under consideration SR 31/10/98

This is to be reduced by one half see page 16a below SR 1/11/98

(iii) Allowances. Under 'Travelling allowance of officers' there is an increase of Rs 7,000 in the revised estimate and of Rs 4,000 in the budget estimate. The increase is reported to occur chiefly in Nellore, Bellary, Anantapur,

B.E for 1898-99	R.E for 1898-99	B.E for 1899-1900
112,000	119,000	116,000

page 10 of B.P.

vide my note 25-11-98

page 10 of the B.S.

and Cuddapah, and to be due to famine in the case of Nellore, and in Bellary to officers being on constant tours in connection with the measures adopted to combat the plague. In the case of "Travelling allowance of establishment", the sum of the actuals of the first four months of the current year and the last eight months of 1897-98 have been adopted in round figures for both the revised and the budget estimates (Rs 69,000), a slight deduction (Rs 861) being made with reference to the actuals of 1897-98 (Rs 69032) No reductions appear feasible under these heads.

SR 1

page 10 of B.P.

(iv) Supplies and services.

The estimates under this head are stated to have been based on the Collectors' estimates of requirements; but the necessity for the increased provision under the following items is not specially explained:-

† But they are justified with reference to actuals or to evident needs of the future may be accepted SR 31/10/98

	B.E for 1898-99. Rs	R.E for 1898-99 Rs	B.E for 1899-1900 Rs	Account 1897-98. Rs
Petty works of Construction.	100	370	2670	3989
Cost of land	100	550	580	4050
Fees for searches in Regr. Offices	4800	13,000	3,500	153,694
Land Acquisition Charges	2000	2600	2800	434
Cost of Measure bags.	5000	5,500	5,800	6845

page 10 of B.P.

The actuals of 1897-98 under charges on account of "Fees for searches in Registration Offices" was abnormally high owing to the large amount of loans that were advanced on account of famine. The actuals of 1896-97 also rose appreciably on account of the famine during the latter months of the year. These two years cannot therefore be adopted in computing the normal average. Taking therefore the charges on this account during the three years ending with 1895-96, the average comes up to Rs 5388. Perhaps a reduction of 500 may be made in the budget estimate for 1899-1900 and the estimate put down at Rs 5,000. The revised estimate for the current year has been fixed by the Board at Rs 13,000; but in

1893-94 Rs	1894-95 Rs	1895-96 Rs
7,888	5,403	2,872

3)16163
5388

Secy
Seems hardly necessary?
MLL
29/IX

Certainly not. The Bd. have more knowledge of the situation than we can have.
Is it worth while
BK

Secy
How seems no use in altering the revised figures as these will ultimately be altered by the Bd. who will have data before them.
The Budget estimate figures are somewhat in excess of the current years provision. It thought worthwhile explanation may be called for from the Bd.
MLL
29.X

Of course
BK

page 10 of B.P.

the absence of information as to the actuals of the first four months of the current year, it is not possible to judge of the extent to which this provision may be reduced. The revised estimate will undergo scrutiny at the hands of the Accountant-General with reference to the actuals of seven months of the current year, and it is therefore thought that the provision may be allowed to stand pending such scrutiny.

Some reduction seems also feasible under the other four heads noted above; but without the actuals of the first four months it is not possible to say how much. Perhaps some lump deduction may be made and the Board of Rev: directed to redistribute the amount provision to the greatest advantage.

A sum of Rs 70 was made in the budget estimate for the current year on account

of charges for the "Translation of the Mahratta Paimash Accounts" and this item is repeated in the revised and the budget estimates. The actuals of 1897-98 on this account amounted only to Rs 6 and it seems doubtful whether any special provision need be retained for the purpose.

Secy
Submitted that this may be struck out.
Hly 29-x

(V) Contingencies

The estimates under the following items show a material increase.

	B.E for 98-99 Rs	R.E for 98-99 Rs	B.E for 1899-1900 Rs	pages 10 & 11 of B.P. Proposed B.E for 1899/1900
Purchase of Country articles each costing less than Rs 50	9,500	9,900	11,000	R 10,000
Repairs to furniture	2,000	2,230	2,500	1,200
Peons Belts and badges	700	1,020	1,340	1,000
Carriage of Stationery and records.	22,000	25,000	25,000	25000
Record-racks Boards &c	1,100	1,500	2,600	2000 (This is bad/unwanted Ibelieve)
Rattan mats & Blinds.	170	300	400	400
Petty Carriage & Coolly charges	3,000	3,400	3,400	3400
Telegram charges.	12,500	19,000	18,000	8000
Postage charges	105,200	115,000	113,000	113000

-1000 -300 -340 -600 -2240

7770

8.V.B. 31/10/98

Yes. We may tell them that if any saving is incurred they must leave up specially & send it

7

The increase under the last two items — Telegram and Postage charges — is considered necessary in view to the measures undertaken for the prevention of the plague and the possibility of an extension of famine relief operations of which there is, however, no likelihood. It is submitted that the provision may be allowed to stand having regard to the indefinite nature of the estimates under these heads. The budget estimates under the other items which show an increase may, it is submitted, be limited to the amount of the sanctioned estimate. This will reduce the estimate by Rs 7,770. No special reasons are assigned for the increased provision. The Board of Rev: may also be asked to make, if possible, a similar reduction in the revised estimate.

A sum of Rs 40 is provided in the revised and the budget estimates

8.V.B. Hly 29.x.

This is not very intelligible

Secy
As to the revised estimates under (a) (b) (c) (e) & (f) (vide ~~not~~ opinion note above) the Bd may be told, I submit, to restrict expenditure to the sanctioned estimate for the current year. Items under (d) Carriage of records & under (g) Petty carriage & cooly charges are of the nature of postal & telegraph charges & cannot be limited to a fixed amount.

As to the budget estimates (for 1899-1900) under all the heads, the estimates may, it is submitted be accepted. This expenditure represents many little office conveniences & the saving resulting from doing without them does not compensate. I submit for

Re-Dwk bring it more nearly to the revised est. of the current year which exceeds the proposed budget by vide file on preceding page. There will be a saving of Rs 2240 as compared with the

that worry annoyance & delay the absence causes

Hly 29.x.98

8/

on account of clock-winding. In cutting out a similar provision made in the Board's estimate of Charges under 3A - Land Rev, for 1898-99, the Govt observed that the work should be entrusted to a member of the Office establishment - vide para 10(1) of G.O. 1039 of 11.12.97 The provision should therefore be omitted.

3. Sub-divisional Establishments. The provision made under permanent establishments does not call for any special remarks. The provision under "Temporary Establishments" is ~~Rs~~ Rs 40,000 for the current year and Rs 39,000 for the ensuing year against the sanctioned estimate for the current year of Rs 46,700. The provision under the following items have been inserted or retained pending formal application for sanction: - Vide statement on next page

(1) Establishment for sorting records in Coduvari and North Arcot - vide items 4, 5, 6, 15 & 39 in Appendix E. Amount of estimate - Rs 2280.

(2) Provision for the whole year

pages 44 to 50 of B.P.

pages 12 & 14 of B.P.

vide also G.O. 1007 dt. 5.12.97 fin. II

Yes: but first see if the order has not been modified.
29.x.98

Yes, sir.
31.10.98

12

Number & and particulars of item in Appendix E	B. E for 1899-1900	R. E for 1898-99	Sanctioned estimate for 1898-99.	Remarks.
	Rs	Rs	Rs	
(1) Items 4, 5, 6, 15 & 39. Establishment for sorting records in Coduvari & N. Arcot.	2,280	1,284 ×	1,284 ×	× Only for N. Arcot.
(2) Item 7 Clerk on Rs 20 for compensation work in the H.A.C.& Office, Kistna	240	240	240.	The retention of the clerk up to 6.8.99 is covered by sanction - G.O. 362 dt 5.9.98.
(3) Item 9. Five clerks on Rs 20 each for 4 months for revising the village, taluk & Inspr inam registers in Kistna.	400	..	..	Provision retained, subject to report at the end of December next.
(4) Item 11. One clerk on Rs 35 for inam work	35	407	420.	Sanctioned for six months in G.O. 1538 dt 2.4.98. The Coll. recommends the continued employment of the clerk for a further period of six months. In this first sentence of the 'remarks' column the Board states that the clerk appears to have been entertained on 1st April last. But in the last sentence it says that provision has been made for the pay of the clerk for "a portion of March 1898". This remark is therefore not understood. The Coll's application for extension is now under disposal.
(5) Item 15. Establishment for the Special Dy Coll., Kurnool-Cuddapah Canal.	1,560	1,560	65.	Provision made to meet cost of establishment in case the Dy Coll is kept on for another year.
Items 20, 46, 47 & 48. Establishment for work in connection with Periyar project.	6,612	6,472	5,892.	
7, Establishment for subdivision of survey fields in Madura - (Item. 19.)	7,764	..	..	Please see para 6 of B.P. 4463 dt 23.11.97 in C.O. No 39 dt 19.1.98
(7) Surveyors and lascars for measuring lands irrigated by the Rushikulya and in Ganjam (Items 28 & 30)	786	786.	750.	
(9) Item 37. Vettis for measuring irrigated area (Govt-water) in two villages in Godavari	32	32	40	
(10) Item 40. Establishment for measuring irrigated lands in the Godavari delta	5,688	5,688	5688.	
(11) Item 51. Taxchal-clerks in the Pennaru taluk	315	540	540.	Covered by sanction up to 30.9.98. Coll. recommends retention for another year.
Item 52. Two clerks on reads in Uyyaad Taluk.	720	720	720.	The establishment will be unnecessary if the revision of taluk establishments is brought into force from 1-4-99.

Rs 1000 and Rs 540 have respectively been provided by the collectors of Bellary and Kurnool for strengthening their establishments on account of additional work consequent on the plague.

Loans Establishment: A lump provision of Rs 3,000 has been made on this account. In fixing the estimate at this figure, the Board of Revenue observes:- "No forecast can be made of the requirements for 1899-1900 as they will entirely depend on the stress of the season, but on account of the temporary establishments that may have to be entertained owing to the introduction of new forms of accounts under the revised consolidated rules in C.C. 884 22.10.97 Rs, and to provide for unforeseen charges, the budget estimate may be fixed at Rs 3,000." For similar reasons, the revised estimate for the current year has also been taken at Rs 3,000.

Allowances (Sub-divisional Establishments).

B.E for 1898-99 Rs	R.E for 1898-99 Rs	B.E for 1899-1900 Rs
94,880	94,980	94,880

The provision under this head has been based on the total of the

Items 12 & 13.

Secy V.P. 93-P 26.2.98
All these items may be submit pass pending formal application
Gen. B.R 31/107 28.x.98

page 50 of B.P.

Secy Submitted that these figures also might be accepted
B.R 31/1078

Note. This is the figure after the deduction of one-fifth transferred to Law and Justice + after the addition of the Hill Tracts Contingencies
Cash 21.x.98

actuals of the first four months of the current year and the last eight months of the past year and does not call for any special remarks.

Supplies and Services.

(Sub-divisional establishments). The items which require notice under this head are:-

	B.E for 1898-99	R.E for 1898-99	B.E for 1899-1900
(a) Fees for searches in Registration Offices.	1,800	8,200	4,900

Attention is solicited to the remarks on page 4 of note. For the reasons set forth therein, it is submitted, that the budget estimate under this head may be reduced ~~by to~~ by Rs 2,000. Some reduction may also be made in the revised estimate, but this may be left for revision by the Accountant-General in the light of later figures.

(b) Commission for collection of water-tax:-

B.E for 1898-99 Rs	R.E for 1898-99 Rs	B.E for 1899-1900 Rs
300	1,300	1,200

No explanation is offered as to the necessity for the increased provision.

8/7

page 16 of B.P.

X

Secy This seems hardly necessary?
Gen. 29.x.98

No: the provision should be retained - see my note on margin of page 4 supra
B.R

Secy Shd the BE be asked?
Gen. 29.x.98

? Thro' the Whole. The provision may stand
B.R

Contingencies (Sub-divisional establishments). Increased provision occurs under the following items of expenditure:-

	B.E for 98-99 Rs	R.E for 98-99 Rs	B.E for 1899-1900 Rs	Proposed R.E. (Omit Rs)	page 16 of B.B. Reduction
(a) Purchase of European articles, each costing less than Rs 5	100	100	200	100	100
(b) Purchase of do. each costing not less than Rs 5	1,000	1,000	1,500	1000	500
(c) Repairs to furniture	1,500	1,500	1600	1500	100.
(d) Liveries & clothing of Servants	230	230	290	230	60
(e) Peons belts and badges	300	300	1,000	300	700
(f) Carriage of Stationery and records	21,000	25,000	25,000	[illegible]	not
(g) Record-racks and Boards	1,000	1,200	1,400	1000	400
(h) Scavenging & expenses	400	600	700	600	100.
(i) Rents, rates and Cesses	7,000	8,500	8,000		
(j) Binding charges	2300	2300	2800	2300	500
(k) Lighting charges	14,000	15,200*	15,200*	14000	1200
(l) Petty Carriage and Coolly charges	2600	3100	3100		
(m) Telegram charges	3000	4900	4000	(Should be omitted)	
(n) Clock winding	100	100	100		

* This might be reduced with advantage to the amount sanctioned for the current year the 9th ult. yes S.V. they are too fond of doing the day weekly visit S.V.

* but final verify whether the order has not been modified vide - p. 8 supra. and Govt. Sir. No. 23 dt. 23.1.98 and para 11(v) of G.O. 1039 dt. 11.12.97

The only explanation offered by the Board of Rev for the increased provision under the several sub-heads noted above is that the provision has been made with reference to the ~~and~~ anticipated requirements by Collectors. Some

100,

reduction also occurs under certain sub-heads, but the total provision for 1899-1900 under Contingencies (Sub-divisional establishments) shows an increase Rs 6780 over the sanctioned estimate for the current year. It is however less than the revised estimate by Rs 400.

The charge for clock winding (Rs 100) may be struck out, & lighting charges reduced as proposed on the preceding page

S.V. 31/10/98

above

4. Local and Special Fund establishments in Collectors and Sabeh offices. The budget estimate for 1898-99 under this

head is in excess of the sanctioned estimate for the current year by Rs 6967. The increase is mainly due to provision having been made for

(i) the pay of 19 Taluk Local Audit clerks on Rs 15 each (12 in Godavari, 2 in Tanjore and 5 in Tinnevelly) ..... Rs 3,420.

(ii) an extra District Local Audit clerk in Kistna on Rs 15 per mensem ..... Rs 180

(iii) the grant of Local allowance at the rate of Rs 15 per mensem to the Local Audit clerk in the Nilgiris ..... Rs 180

(iv) Travelling Allowances to Local Audit clerks .... Rs 1,500.

The increased charge on this account aggregates Rs 5,280 per annum. No provision was made in the budget estimate for the current year on account of travelling allowance, because the Board understood from a letter from the Accountant-General that the charge on this account would be incurred directly from Local Funds. As the actuals

page 20 of B.P.

vide files flagged L.K. & M.

vide page 42 of B.P.

page 19 of B.P.

vide Board's remark on page 23 of C.G. 1039 11-12-97 R

however, show that the charge is debited in the first instance to Land Revenue, the Board has made a provision of Rs 1,500 annually on this account both in the revised and the budget estimates. The provision on account of "Office expenses and Miscellaneous" under Contingencies amounts to Rs (225 + 590) or Rs 815 against a provision of Rs (30 + 155) or 185. in the sanctioned estimate for the current year. The budget estimate is stated to represent amounts applied for by Collectors, and as the amount provided under the item in question is only slightly in excess of the actuals of 1897-98, viz, Rs (346 + 385) or 731, it is submitted that the provision may be allowed to stand.

The amounts entered in the Board's estimate as chargeable to "20 Police - Cattle Pounds", have been

878

have been ? what? corrected. corrected

with reference to the figures reported in B.P. 269 of 11-10-98. (Cattle Pounds Budget.).

RS
27-10-98

Para 2 of BP 262
30-9-98

In submitting the budget estimate of Rs 95000 under 3 A. Land Revenue the Board states that no provision has been made in the budget estimate for 1899-1900 on account of the contemplated revision of Dalkeith & Daldeith establishments but that if the scheme is likely to be introduced with effect from 1st April next, the estimate should be raised by Rs 95000 in round figures, being 11/12 of the increased expenditure proposed (Rs 104034). The proposed statement for the revision of the Dalkeith establishments is being submitted home to the Government of India for the sanction of the Secretary of State. The question as to the date from which the scheme should be given effect to was raised in para 2 of the letter under reply. It was proposed that effect might be given from 1 December 98 if it was not possible to give retrospective effect to it from 1 April 98. The Hon'ble Dept have now suggested that in the present uncertainty of the Provincial Finances it did not appear to be practicable for retrospective [illegible]

Draft D.O. Letter to Dudh on C No. 5896/98 now in circulation

Where? I thought it had issued

Since issued vide Dept (28-11-98).

18

to be applied for & that the date of the introduction of the scheme might be left for decision after the scheme itself has been sanctioned. Thereupon the Hon'ble Sir Henry Bliss observed as follows.

"The proposition statement can go forward; and if sanction is received it can then be considered from what date it can be introduced. I don't think it is possible that so early a date as December 1 can be fixed. (For the talked of retrospective introduction of the scale I can see no justification at all). Possibly my successor in preparing the budget of 1899-1900 may be able to find the money to carry out this scheme from March 1 but it all depends on the view India may take of our obligation to bring up the closing balance of that year to the prescribed minimum of 20 lakhs. xxx I shall be surprised if the current year closes with a larger balance than 8·0. If so and if India insists on the whole of the deficit below the prescribed minimum of 20·0 (ie 12·0) being made up in 1899-1900 it will be impossible to provide for this scheme next year.

19

"India may however allow us to make up our balance gradually, say by 4·0 per annum, so that it may be brought up to the prescribed standard by the close of the current contract. If so perhaps this scheme may be brought into effect from March 1. I can only say perhaps xxx

The Hon'ble Mr. Arundel remarked "I think the proposition statement should now be sent on for sanction of India & the Secretary of State. But when that sanction has been received I would use it as an argument for endeavouring to get money from India & for pressing on India our bankrupt condition & the need for financial assistance. Before sanction is received to the present scheme we shall probably get India's reply on our protest regarding Local Fund & Provincial expenditure in Madras as compared with other Provinces — xxxxxxxxxxx."

It is submitted that the question of providing funds for the contemplated revision of Subsidiary Dy Subsidiary establishments might be remitted to the Financial Dept for consideration

Secy

22/10/98.

Submitted that provision shd be made in the Budget for 1899-

The Fin. Dept will see how the case stands

Hand

31/10/98

There is not much use in doing this as the Votes have recently undergone a material change for 1899-

to be applied for & that the date of the introduction of the scheme might be left for decision after the scheme itself has been sanctioned. Thereupon the Hon'ble Sir Henry Bliss observed as follows.

× × × × × × × ×

"The proposition statement can go "forward; and if sanction is received "it can then be considered from what "date it can be introduced. I don't "think it is possible that so early a "date as December 1 can be fixed "for (for the talked of retrospective "introduction of the scale I can see no "justification at all). Possibly my "successor in preparing the budget "of 1899-1900 may be able to find the "money to carry out this scheme "from March 1 but it all depends on "the view India may take of "our obligation to bring up the closing "balance of that year to the prescribed "minimum of 20 lakhs. × × × "I shall be surprised if the current "year closes with a larger balance than "8.0. If so and if India insists on the "whole of the deficit below the prescribed "minimum of 20.0 (ie 12.0) being "made up in 1899-1900 it will be impossible "to provide for this scheme next year.

"India may however allow us to make up "our balances gradually, say by 4.0 per "annum, so that it may be brought up "to the prescribed standard by the close "of the current contract. If so, perhaps "this scheme may be brought into effect "from March 1. I can only say perhaps."

The Hon'ble Mr. Arundel remarked "I think the proposition statement "should now be sent on for sanction "of India & the Secretary of State. But "when that sanction has been received "I would use it as an argument for "endeavouring to get money from India "& for pressing on India our bankrupt "condition & the need for financial assistance "Before sanction is received to this "present scheme we should probably "get India's reply on our protest regarding "Local Funds & Provincial expenditure "in Madras as compared with other "Provinces. × × × × × × × × × × × × ×."

It is submitted that the question of providing funds for the contemplated revision of Subordinate Judicial establishments might be remitted to the Financial Dept for consideration

Sec'y
22/10/98.

Sec'y
Submitted that provision should be made in the Budget for 1899-1900.

RS
1.11.98

The Fin. Dept will see how the case stands

31/10/98

There is not much use in doing this as Mr. has noted but recently a million has not changed hands

Sec'y for the Finance Dept
8.12.1898

RS
1.11.98

for giving effect to the scheme from 1st March next is that Rs 1,04,034 should be entered for this item. If the money ultimately cannot be spared the amount can be surrendered & ~~income~~ appropriated to the balance before the introduction of the scheme is sanctioned.

It will be remembered that Mr Gin told us that we might appropriate savings from the allotment of 8.5 lakhs for famine in the current year to this purpose if the scheme should be sanctioned during the current year (but now there is not much prospect of this) this budget. As these matters will be dealt with in please see Mr Gin's notes about

29.x.98

31/10/98

Mr Dalton.

Para 4 of the G.S. letter in page 3 of G.O. 379 A&B Fl 3 18.4.98.
Mr Gin enter & Chapter ref. in G.O. 2128 3 18.5.98.

Yes
8/X
Mr.
Jt.

Rev. 941.

(4944)
× "an additional Rs 5000 will be required & to be added to the estabts
"on acct of the estabts of the two
"additional Dpty Collectors just
"sanctioned for jammam Registration
- in Malabar. G.O under issue"
(Initialled) T. S. T.
31-10-98

Please see the Secretary's remarks × on page 2 of the note on the Land Revenue budget estimate of charges for 1899-1900 to the effect that "an additional Rs 5,000 (4944) will "be required and should be "added to the estimate on "account of the establishments "for Jamm registration in Malabar" From pages 11 and 12 of the Honble Mr Cross's note in linked file, it will however be seen that it is proposed to allow establishments on the scale ~~now~~ sanctioned for the special Dy Collectors in Palghat and Walluvanad to only one of the two new Dy Collectors, the other being allowed to utilize the Settlement Party, the Party being however Continued to be treated as a Settlement Party and be paid as such, while it is engaged on this work. It is therefore respectfully submitted that the extra provision required may fixed at half the proposed amount.

RS
1.11.98 1.11.98

(This was not my proposal — why shd cost of jammam registration be charged against Settlement? It was to relieve Settlement, that I proposed that the Party (pending orders of Govt on the Sett. scheme) shd be otherwise employed — The Rs 5000 shd stand I think —
MRS
25-11-98.

Very well if the Sett Party proceeds
Stand for the Mgr
8/X. 1/11/98

Financial Dept

B.E. for 1899-1900 under 3A. Land Revenue. Charges of Dt. Admnt.

Page 6 of Book's Rev. The number against "Exchange Compensation Allowance" in the column 1899-1900 should be stated.

2 The deduction for "Probable Savings" under Salaries can, it is thought, be raised. With a sanctioned scale working up to 13·34 lakhs in 1898-99 the B.E. (exclusive of Exchange Compensation Allowance) the B.E. allowed for savings of ·20 lakhs — i.e. for an expenditure of 13·14 lakhs. The R.E. for the current year is placed at 13·15. The sanctioned scale for the B.E. for 1899-1900 works up to 13·38 lakhs. The actuals for 1897-98, a year of few furloughs, amounted to 13·40. The Collectorate is now held permanently by a Statutory and a Sub. Collectorate has been temporarily transferred to the

13·34

13·73
·58
13·15

13·99
·61
13·38

14·23
·83
13·40

Pcb and will probably remain there – It is thought that the probable saving might be saved by 64 Lakhs. The Board's provision in this item is based on the average of the past three years but, as stated above, the year 1897-98 was an exceptional year as regards furlough.

3. Petty Works of Construction — Page 10 of Board's Pro.

The provision in the B.E. for 1898-1900 is Rs 2,670 against

R.E.	B.E.	Actuals	Average of 3 years
90.99	98.91	97.54	

370 — ~~100~~ 100 — 3,989 — 37,842

The Board has made no particular remarks regarding this item in the Revenue Dept (page 4 and 5 of its notes) would leave it alone. The increase is not in the B.E. for the current year as the proposed allotment is means large when compared with past actuals the allotment may, it is thought, be admitted

4 Sub. Divisional Establishments — Page 16 of Board's pro.

Contingencies

It is submitted that the estimates under the various

Para 2 of the Board's pro. No. 262 of 30.9.98 (page 24) and pages 17 & 20 of the Revenue Dept Note

Yes. AA 14/11/98.

We shall want it as a lever to move India AA 28.11.98

heads should be accepted for the amount shown in red ink in the column "Estimate" Proposed B.E. (Fmil Dept) on page 12 of the Revenue Dept. note.

5. Provision for the scheme for the revision of Tahsildars' & Dy. Tahsildars' Establishments

A lump provision may, it is submitted, be entered in this scheme subject to a final decision on the ~~two~~ point in January next when the estimates go to India. The position will be clearer then. ~~and perhaps~~ It is unlikely that Provincial funds will be able to afford the scheme ~~now~~ next year, and even if the Local Govt. includes the scheme in the estimates, India will probably eliminate it. It is important that the scheme if it is to stand in next year's budget should be sanctioned as early as practicable

as on the fact of its being an unsanctioned proposal will be quite sufficient ~~wooden~~ ground for its omission from the sanctioned estimates

Cmd.
13/11/98

Accepted 15-11-98
Jr Rev. n.o

25

Rev Dept-

Secy

Please see the Finl Dept note above on the Land Rev budget.

(a) Para 2 of the note:- The suggestion to raise the ~~Savings~~ Probable Salaries by Rs. 20/- of a lakh may be accepted

(b) Para 4 of the note It is very doubtful, it is submitted, whether the petty economies here suggested are worth the inconvenience & annoyance the absence of provision for petty contingencies occasions in all offices up country. In some cases, I would submit, "cutting" these small items often leads to abuses eg. take ~~the~~ item "pens bells". These bells cannot last for ever & if no

The reductions with reference to para 4 may be accepted. Applications for enhanced allots will probably be made during the year, & if the money can be got it will be given But the Board is in fault in not making out a case for the increases asked.

16/11/98

with not replace them the wearers ~~take~~ Cadge money from the parties doing business at the public offices to get new ones ~~obtain~~ of their own accord. ~~or~~ ~~otherwise~~ If they dont do this, they appear dirty & slovenly.

~~dress~~

Para 5 of the note

The proposal to make a lump allotment (which may be of the amount required viz^t 1·02 lakhs) & again consider the matter in January next may I submit be accepted. The ~~first~~ chance ~~impression~~ of the India's striking it out ~~may~~ ~~perhaps~~ be run with safety; for from para 4 of India's letter on page 3 of E.D. 879 A.B. Finl 8-15-4-98 that India (Finl) was prepared to allow the expenditure, if sanctioned this year out of savings from the Famine Budget

1897

AW

Rw. 897-

To the Under Secretary.

A draft order accepting the Land Rw: budget estimate of charges, as revised by CoVO, is submitted. The reductions proposed have been embodied in the copy of the budget submitted and the following additional provisions have also been entered:-

B.E for 1899-1900. R.E for 1898-99.
Rs. Rs.

(i) For additional establishment for the speedy completion of Jammaven registration in Malabar.
(a) General establishment. 2472 600
(b) Sub. Divl Do 6000 1,500
(for 9 Rw: Insprs on 5 Taluk pay).

(ii) Improvement in the position of Taluk establishments. 95,000 ..

Only 11/12 of the cost of scheme (ii) above is entered in the budget estimate, as, if the scheme is introduced from April 1899, the increased pay will become payable for only 11 months during 1899-1900.

2. A sum of Rs 450 has been entered as probable savings under Sub. Divisional Establishments, with a view to round the figures.

pp 2 + 16 (a) of the notes

Draft to G.O on Jammaven Regn (with Secy's)

(The Bd is also asked to report whether any provision should be made to meet indirect charges; Establishment debitable to this

Mrs
21.11.98
RS
21-11-98

act 10 of 11
23/11
Head)

25

Revised budget estimates of changes under 3 D. Land Rev - Charges of Dt. Administration.

Secy.

Please see draft
for issue in Fin. Dept.
28/11/98

23/11/8

In Dpl cir

CHIEF SECRETARIAT
23 NOV 1898
MADRAS

Secretary to M. Govt
to be returned, to Rev.
Secr.

24/11/98

I have passed it
in Fin. Butsee Hon. Mr Wmte
Gottamis note. 28.11.98

Objected

[G / 118.]
2019-10-98.

Financial Department.

C. No

TELEPHONE MESSAGE.

From

The Chief Secretary

CHIEF SECRETARIAT,

To

The Accountant General

Dated 30th November 1898.

Vide page 2 + 16 a Rev. Note.

Urgent. Two additional Deputy Collectors have just been sanctioned for jamnam registration in Malabar. It is proposed to allow establishments on the scale sanctioned for the Special Deputy Collectors in Palghat and Walavanad to only one of the two new Deputy Collectors the other being allowed to utilize the Settlement Party (in Malabar). Is there any objection to the cost on account of the Settlement Party being debited to 3. Land Revenue?

* Shown in the budget against

Q Return to B.C. after despatch

Taylor 30/11/98

Chief 30.X.98

30-11-98
11453

30/XI/98.

[F. / 25]
1,400—25-11-96.

Financial (1898) Department.

CURRENT No. 3532

The Chief Secretary.

Telephonic Message
From The Accountant.

Order

No.

Dated
Received } 1st December 1898
Registered

Enclosures.

Spare copies.

SUBJECT.

Stating that unless an establishment for the Ther Sy Collector is sanctioned and the members of the Settlement Party deputed to fill the appointments so created, their pay etc will continue to be debited to settlement.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT No. 3532

Code Class.

INDIAN TELEGRAPHS. Monthly Number.

To (Office) Telephone From (Office) Messenger

Words.	Day.	Hour.	Minute.	Official Instructions.
	1	13	19	

To (Person) Chief Secretary From (Person) Asst Supt

Unless an establishment for the other Dy Collector is sanctioned and the Inspectors of the Settlement Party are deputed to fill the vacancies created their pay will continue to be debited to settlement.

1-12-98

V. G.

P.C.

64 Word Form. F. C 2.

Recd. from LN. At Hrs. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Master.

C O P—No. 40 T—22 12 97—2000000.

CHIEF SECRETARY * 1 DEC 1898 * GOVERNMENT OF MADRAS

C 2. 12. 95
A 3. 12. 95

The Hon'ble M. Winterbotham
The Hon'ble M. Arnold

XVI

29

Financial Department.

Note

Two Deputy Collectors have recently been sanctioned for the registration of janmam titles in Malabar. For one of these officers, the Rev.Dept. proposes to ~~entertain~~ an establishment on the same scale as that already sanctioned for the Special Deputy Collectors in Palghat and Walavanad. The other Deputy Collector is to utilize as his establishment the Settlement party in Malabar; the party being continued to be treated as a Settlement party and paid as such.

In his note on the draft order below on the Land Revenue budget, the Hon'ble Mr.Winterbotham remarks that if the Malabar Settlement Party is employed in registering janmam titles, the cost should certainly not be charged to Settlement. As it was thought that there would be account objections to the cost of the Settlement Party so employed being charged to Land Revenue-Charges of District Administration, so long as it continues to remain a part of the Settlement Establishment, the Accountant-General was consulted. In his reply (C.No.3532) the Accountant-General states that unless an establishment for the other Deputy Collector (i.e. the Deputy Collector to whom the Settlement party

party is to be attached) is sanctioned and the members of the Settlement Party are deputed to fill the appointment so created their pay &c will continue to be debited to Settlement. If such an arrangement is sanctioned the amount should be added under Charges of District Administration and deducted from the Settlement budget otherwise the provision proposed to be made in the present budget for only one Deputy Collector's establishment should remain unaltered.

This can be done at any time I suppose — If so no alteration in budget is called for WS —

WS 2.12.98

Secy 1/12/98 Cmd 2.12.98 Secy 1/12/98.

I have not seen the G.O. sanctioning the appointment of two Spl. Deputy Collectors, and don't remember exactly what my proposals were — The cost of the Settlement Party will not exceed the establishment required for the Spl. Deputy Coll^s, & I only contemplated (if I remember right) that a few hands shd. be deputed to work under him — The details will have to be worked out — If the Sett. budget provision remains as it is, I suppose there will be no difficulty in transferring part of the provision to another Head — This will fulfil my object that Sett. shd not be improperly debited WS — 2-12-98

Dept. 3/12/98.

Fin^l : Dept

C.S.

Subd. that Revenue may be asked to rule on the point raised by the Hon'ble W. Winter, — bottom Rev will, of course, be no objection to the transfer during the year of portion of the Settlement grant to Charges of Dt. administ^n, & if Revenue is satisfied as to the adequacy of the provisions in both the budgets the draft order on the Land Rev. budget might issue, subject to the correction of transfers entries which are transferred from the Law & Justice budget. These corrections will be carried out in Financial

Cmd 3.XII.98 № 2706, dy 3-12-98
to Rev. a.o.

To. Rev

Rev Dept

The transfer of a certain amount from the Settlement to the Land (with the establishment) Revenue Budget will not affect the adequacy of either. Full provision is made

(in the setty Budget) ~~of estimate~~ and no change is necessary till the details of the establishment to be attached to the Spl. D.C are decided on

RS
3-12-98
Sec
4-12-98

The Board has been asked to advise how the the services of the portion of the establishment that is not required for the Agriculture work in the Ponnani taluk should be utilised. Para 20 G.O. 709 & 24 Revg? The draft order may now go to Govt for issue. RR 5/12/98

in file below

5/12/98

Fmd Dft sent

CHIEF SECRETARIAT 5 - DEC. 1898 MADRAS

C.S.

The order may issue?

XI

Cmb 5.12.98

Yes. The Hon'ble has really agreed.

5/12/98.

BC

Issue very shortly
Cmt
5/12/98

A 512 A 44

E

Draft Dft 12/12/98

Proof 9/12/98

Para checked and 10/12/98

Engrossed Prod 11/12/98

Government {1898} of Madras.

FINANCIAL.

Recd.	1898.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1180, 6th December 1898.

DECEMBER.

Budget Estimate.

Passing orders on the — for 1899-1900 under "3. Land Revenue—Charges of District Administration and Land Records and Agriculture—Revenue Inspectors."

A

Roman caps

3C—

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Land Revenue), No. 262, dated 30th September 1898.

Resolution—No. 262, dated 30th September 1898.

In continuation of the Proceedings noted on the margin, the Board begs leave to submit to Government the revised and the budget estimates of charges for 1898–99 and 1899–1900 under 3-A. Land Revenue—Charges of District Administration and 3-C. Land Records and Agriculture—Revenue Inspectors.

Board's Proceedings, No. 254, dated 21st September 1898.
" " 255, " 26th " "
" " 256, " 27th " "
" " 261, " 29th " "

2. The Board has not made any provision in the budget estimate for 1899–1900 on account of the contemplated revision of Tahsildars' and Deputy Tahsildars' establishments; but if the scheme is likely to be introduced with effect from the 1st April next, the estimate should be raised by Rs. 95,000 in round figures, being $1\frac{1}{2}$ of the increased expenditure (Rs. 1,04,034) referred to in paragraph 2 of Board's Proceedings, No. 135, dated 3rd June 1898.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department.
" the Accountant-General.
" all Collectors.
" the Registrar, High Court.

Order—No. 1180, Financial, dated 6th December 1898.

The estimates as shown in the appendix to these Proceedings are accepted, subject to the following remarks:—

(i) *Salaries—General Establishments.*—(*a*) The number against "Exchange compensation allowance" in the column 1899–1900 should be stated.

(*b*) The exchange compensation allowance payable during the third quarter of the current year should have been calculated at $6\frac{13}{109}$ per cent., the rate fixed for that quarter, and not at $7\frac{1}{2}$ per cent. of the salary as taken by the Board of Revenue. The provision under the revised estimate for the current year on this account will be reduced by Rs. 750.

(*c*) The deduction for probable savings under general establishments will be raised by Rs. 4,000, having regard to the fact that the year 1897, which is one of the three years adopted by the Board of Revenue for arriving at the average, was an exceptional year with few furloughs.

(ii) *Establishment.*—Orders are under issue relative to the appointment of additional officers and establishment to effect a speedy completion of the registration of janmam titles in Malabar. The requisite provision on this account will be made. A lump provision of Rs. ·95 lakh will also be entered in the budget estimate for the ensuing year on account of the contemplated revision of the Tahsildars and Deputy Tahsildars establishments in the Presidency.

(iii) *Supplies and Services.*—The provision made in the budget estimate for the ensuing year on account of charges for the "Translation of Mahratta paimash accounts" will be struck out. In 1897–98 the actual expenditure was only Rs. 6. If any charge on this account is likely to be incurred, a special application should, if necessary, be made to the Government for an allotment.

(iv) *Contingencies.*—(*a*) The provision made on account of clock-winding will be omitted with reference to the instructions in G.O., No. 1007, Financial, dated 3rd December 1897.

(*b*) The cost of lighting charges for Sub-divisional establishments will be limited to the sanctioned estimate for the current year. These charges should not be encouraged.

(*c*) The budget provision for the ensuing year in respect of certain items under this head will be reduced as shown below:—

Contingencies.

	Budget Estimate for 1899-1900. As proposed by the Board.	As reduced by Government.
	RS.	RS.
General Establishments—		
1. Purchase of country articles each costing less than Rs. 50	11,000	10,000
2. Repairs to furniture	2,500	2,200
3. Peons' belts and badges	1,340	1,000
4. Record-racks and boards	2,600	2,000
Sub-Divisional Establishments—		
1. Purchase of European articles each costing less than Rs. 500	200	100
2. Purchase of European articles each costing not less than Rs. 5	1,500	1,000
3. Repairs to furniture	1,600	1,500
4. Liveries and clothing of servants	290	230
5. Peons' belts and badges	1,000	300
6. Record-racks and boards	1,400	1,000
7. Scavenging expenses	700	600
8. Binding charges	2,800	2,300
9. Lighting charges	15,000	14,000

2. The Board of Revenue should, in consultation with the Plague Commissioner, report the provision required in the ensuing year on account of the cost of additional establishments entertained in Revenue offices on account of the extra duties thrown upon the existing staff in connection with the plague.

(True Extract.)

G. STOKES,
for *Chief Secretary.*

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

Exd. C. M. Thumbuswamy.

EXPENDITURE.

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Charges of District Administration . . .	3A	40,49,500	39,85,000	39,26,000	43,16,714

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

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	22,10,206		22,18,410		21,81,237		24,49,555	
SUB-DIVISIONAL ESTABLISHMENTS	17,25,739		16,58,702		16,34,370		17,69,793	
AMINDIVI COIR ESTABLISHMENT	33,100		31,100		35,700		22,904	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	70,400		68,900		64,433		67,262	
HOSPITAL CHARGES	10,055		7,888		10,260		7,200	
TOTAL .		40,49,500		39,85,000		39,26,000		43,16,714

* Under the control of the Commissioners of Land Revenue.

EXPLANATORY REMARKS.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. 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		5,53,000		4,30,080			
	1	1	2nd ,, (1,800)[4]	20,736				20,736		5,35,433	
	1	1	Collector of Nilgiris (2,000)[4] (*a*)	23,040				23,040			
	12	12	Sub-Collectors (1,166⅔)[4]	1,61,280				1,61,280			
	2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4]	26,880		1,72,000		26,880		1,89,842	
	*15	15	Head Assistant Collectors (768⅓)[4]	1,32,768				1,32,768			
	2	†1	Special ,, ,, (768⅓)[4]	8,851				17,702			
	*2	2	Senior ,, ,, (768⅓)[4]	17,702		1,45,000		17,702		1,50,332	
			Assistant Collectors (560),[4] (385)[4], (358)	73,000		66,000		68,000		76,586	
			Deputy Collectors (*b*)—								
	1	1	1st Class (700)	8,400				8,400			
	5	4	2nd ,, (600)	28,800				36,000			
	13	15	3rd ,, (500)	90,000				78,000			
	21	21	4th ,, (400)	1,00,800		3,53,000		1,00,800		3,60,981	
	17	17	5th ,, (300)	61,200				61,200			
	18	17	6th ,, (250)	51,000				54,000			
			Temporary Deputy Collectors	15,700		24,000		9,400		25,139	
	1	1	Local Allowance to Deputy Collector, Wynaad	1,800		1,800		1,800		1,800	
	64		Exchange Compensation Allowance.	61,000		57,250		69,358		82,724	
				13,99,437		13,72,050		14,03,546		14,22,837	
			Deduct—Probable Savings	*20,713*		...		*19,854*		...	
				13,78,724		13,72,050		13,83,692		14,22,837	
			Deduct—One-fifth (after deducting Rs. 4,800 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,74,785		2,73,450		2,75,778		2,83,461	
				11,03,939		10,98,600		11,07,914		11,39,376	
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page) (*c*)	9,595		9,540		9,677		10,059	
			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.)	3,800		4,800		3,900		3,818	
			Extra Assistant Commissioner, Central Provinces	...		900		...		1,500	
					11,17,334		11,13,840		11,21,491		11,54,753
			(i) COLLECTOR'S OFFICE.								
			VERNACULAR CORRESPONDENCE.								
Establishment—	22	22	Sheristadars 11 (225), 10 (200), 1 (175)	55,800				55,800			
	313	319	Clerks 20 (70), 20, (60), 1 (45), 1 (40), 20 (35), 40 (30), 60 (25), 19 (20), 138 (15)	1,02,420				1,02,420			
			ENGLISH CORRESPONDENCE.								
	231	231	Clerks 20 (150), 1 (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), 1 (80), 1 (50), 40 (45), 1 (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), 1 (100), 5 (70)	27,900				27,900			
	57	58	Shroffs 15 (50), 15 (25), 4 (20), 24 (15)	18,780				18,540			
	56	56	Accountants 20 (25), 21 (20), 15 (15).	13,740				13,740			
			Carried over	4,64,340	11,17,334		11,13,840	4,64,100	11,21,491		11,54,753

(*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.
† Excludes one appointment transferred to the Provincial Civil Sevice—*vide* G.O., No. 1056, Public, dated 17th August 1898.

EXPLANATORY REMARKS.

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

	Actuals for four months.	Average expenditure during three years.	Two-thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,80,016	5,59,731	3,73,154	5,53,170	5,53,000
Sub-Collectors ...	53,662	1,77,034	1,18,023	1,71,685	1,72,000

	Actuals for four months.	Actuals for the last eight months 1897-98	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Head Assistant Collectors ...	44,883	99,520	1,44,403	1,45,000
Assistant Collectors	16,615	49,075	65,690	66,000
Deputy Collectors	1,14,952	2,37,791	3,52,743	3,53,000
Temporary Deputy Collectors.	7,047	17,120	24,167	24,000

Assistant Collectors and temporary Deputy Collectors.—For the budget estimate of 1899-1900, the average of the actuals of the past three years has been adopted.

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

	Rs.	
Actuals for the first four months	18,453	
Probable expenditure in August and September 1898.	9,046	at the percentage (6 $\frac{141}{171}$ of salary) worked with reference to the actuals of the first three months.
Third quarter of 1898-99	1,418	at 6$\frac{135}{171}$ per cent. of salary worked with reference to the actuals of the first three months.
Fourth quarter of 1898-99	15,239	at 7½ per cent. of salary worked with reference to the actuals of the first three months.
Total ...	57,278	

The budget estimate has been fixed at Rs. 15,239 × 4 or 60,956, the percentage taken being the same as in the last two quarters of the current year—*vide* Accountant General's Circular No. XXI, dated 16th August 1898.

Probable savings in the budget estimate under Salaries.—A saving of Rs. 16,713 has resulted on an average during the last three years as under. This figure has been adopted.

	Pay as per scale.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1895-96	13,54,382	13,40,223	— 14,159
1896-97	13,63,382	13,31,419	— 31,963
1897-98	13,44,129	13,40,113	— 4,016
		Average savings ...	— 16,713

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

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			Brought forward	4,64,340	11,17,334		11,13,840	4,64,100	11,21,491		11,54,753
			(i) OFFICE SERVANTS.								
Establishment—contd.	71	72	Gollahs 15 (10), 26 (8), 31 (7)	6,900							
	325	325	Attenders 1 (14), 2 (12), 42 (10), 120 (8), 160 (7)	30,456				6,816			
	62	62	Muchis 21 (15), 20 (12), 21 (10)	9,180				30,456			
	21	21	Duffadars (14)	3,528				9,180			
	375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7)	34,452				3,528			
	41	41	Masalchis 1 (7), 40 (6)	2,964				34,452			
	41	41	Sweepers (6)	2,952				2,964			
	1	1	Gardener (9)	108				2,952			
	3	3	Scavengers (7), (5), (3½)	186				108			
								186			
			(ii) SUB-COLLECTOR'S OFFICE.	5,55,066							
	104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15)	45,660				5,54,742		5,55,088	
	15	15	Attenders (8)	1,440				45,660			
	15	15	Muchis (10)	1,800				1,440			
	15	15	Duffadars (10)	1,800				1,800			
	87	87	Peons (7)	7,308				1,800		60,261	
	15	15	Masalchis (6)	1,080				7,308			
	15	15	Sweepers (6)	1,080				1,080			
								1,080			
			(iii) HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.								
	106	106	Clerks 22 (70), 20 (45), 20 (35), 1 (30), 1 (25), 22 (20), 20 (15)	47,220							
	20	20	Attenders (8)	1,920				47,220			
	21	21	Muchis 1 (12), 20 (10)	2,544				1,920			
	106	106	Peons 1 (10), 22 (8), 83 (7)	9,204				2,544			
	22	22	Masalchis (6)	1,584				9,204			
	1	1	Sweeper (6)	72				1,584		60,895	
	1	1	Scavenger (5)	60				72			
								60			
			(iv) DEPUTY COLLECTOR'S OFFICE.								
	186	186	Clerks 1 (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15)	53,580							
	45	45	Attenders 1 (10), 44 (8)	4,344				53,580			
	143	143	Peons 2 (8), 139 (7), 2 (6)	12,012				4,344			
	43	43	Masalchis 42 (6), 1 (5)	3,084				12,012			
	3	3	Lascars (7)	252				3,084			
	1	1	Sweeper (6)	72				252		69,711	
								72			
			Total	7,51,182				7,50,858		7,45,955	
			Increase of pay to 1 Sub-Divisional Sheristadar	780				780			
			Local Allowance for the Collector's establishment, Nilgiris—								
			Clerks 1 (25), 2 (20), 4 (15) 6 (10), 5 (5)	2,520				...			
			Servants (2)	24				...			
			Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—								
			Clerks 1 (35), 1 (15), 1 (10)	720				720			
			Servants 2 (4), 2 (3), 1 (3), 1 (2¼)	246				246			
			Deputy Collector's establishment, Wynaad—								
			Clerks 1 (25), 1 (15), 2 (10)	720				720		1,879	
			Servants 1 (4), 3 (3½), 1 (3)	210		7,50,000		210			
			Temporary Establishment for the registration of Janmam titles in Malabar	7,416							
			Temporary Establishment for Assistant Collectors, etc.	20,084		23,600		4,944		32,334	
			Famine Batta	...				8,356			
								...		2,954	
				7,83,902				7,66,834		7,83,122	
			Deduct—Probable Savings	*5,402*				*3,534*		...	
				7,78,500		7,73,600		7,63,300		7,83,122	
			Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*1,53,530*		*1,52,550*		*1,50,490*		*1,53,527*	
				6,24,970		6,21,050		6,12,810		6,29,595	
			Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	1,000		900		1,160		915	
					6,25,970		6,21,950		6,13,970		6,30,510
			Carried over		17,43,304		17,35,790		17,35,461		17,85,263

EXPLANATORY REMARKS.

Establishment—Permanent.—There is an increase of Rs. 27 per mensem in cost as compared with last year—*vide* Appendix A.
The revised estimate of the current year has been arrived at as follows :—

	Rs.
1. Average of the actuals of the past 3 years	7,48,222
2. Local allowance for 7 months for the establishment on the Nilgiris sanctioned in G.O.R., No. 985, dated 12th September 1898, Financial	1,309
3. Add cost on account of the increase in the permanent establishment	297
ADD ...	7,49,828
or	7,50,000 in round figures.

For the Budget estimate of 1899-1900, provision is made for the grant of the Nilgiri local allowance throughout the year ; this raises the charges under Permanent Establishment to Rs. 7,51,000, in round numbers ; the probable savings Rs. 5,402 have been fixed so as to arrive at this figure.

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

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,43,304		17,35,790		17,35,461		17,85,263
Allowances—	Tentage of Officers	33,400		33,400		33,400		33,004	
	Travelling Allowance of Officers	1,16,000		1,19,000		1,12,000		1,29,204	
	Travelling Allowance of Establishment	69,000		69,000		69,000		69,032	
		2,18,400		2,21,400		2,14,400		2,31,240	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*43,680*		*44,280*		*42,880*		*46,243*	
		1,74,720		1,77,120		1,71,520		1,84,997	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,040		1,460		1,740		1,028	
	Add—For rounding	...		...		...		...	
			1,75,760		1,78,580		1,73,260		1,86,025
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		3,408	
	Petty works of Construction	2,670		370		100		3,989	
	Cost of Land	550		550		100		4,050	
	Remittance of Treasure within the District	8,300		8,300		9,000		13,319	
	Law Charges in the Revenue Department	6,000		8,300		5,000		7,889	
	Charges for the service of Revenue Processes	100		100		100		...	
	Fees for Searches in Registration Offices	5,500		13,000		4,800		1,53,694	
	Remuneration to Copyists and Examiners	26,300		26,300		30,000		26,658	
	Management of Estates	8,800		11,200		6,230		10,594	
	Land Acquisition Charges	2,800		2,600		2,000		434	
	Registration Charges	370		400		400		99	
	Translation of Mahratta Paimash Accounts	...		70		70		6	
	Cost of Treasure Bags	5,800		5,500		5,000		6,865	
	Examination of Female Gosha Pensioners	10		10		...		...	
		70,200		79,700		65,800		2,31,005	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*600*		*600*		*600*		*682*	
		69,600		79,100		65,200		2,30,323	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,200		2,840		2,340		2,840	
	Add or *Deduct*—For rounding	*34*		*32*		*—34*		...	
			71,766		81,972		67,506		2,33,163
Contingencies—	Purchase of European articles each costing less than Rs. 5	210		250		600			
	Purchase of European articles each costing not less than Rs. 5	1,000		1,400		900			
	Purchase of Country articles each costing less than Rs. 50	10,000		9,900		9,500		14,702	
	Purchase of Country articles each costing not less than Rs. 50	1,900		1,900		2,500			
	Purchase of Books	280		300		300		68	
	Purchase of Periodicals	300		(a) 600		400		272	
	Subscription to Newspapers	90		40		90		...	
	Cost of Europe stores (including freight)	170		160		200		349	
	Repairs to Furniture	2,200		2,230		2,000		2,276	
	Repairs to Boats	900		800		600		3,183	
	Liveries and Clothing of Servants	300		300		300		864	
	Peons' Belts and Badges	1,000		1,020		700		2,582	
	Carriage of Stationery and Records	25,000		25,000		22,000		28,026	
	Cloth for Records	1,500		1,600		2,000		1,499	
	Record-racks, Boards, etc.	2,000		1,500		1,100		2,048	
	Rattan-mats and Blinds	400		300		170		243	
	Table Cloth	400		400		400		285	
	Office Scales and Weights	800		700		700		556	
	Advertisements	500		700		500		444	
	Tolls	200		200		150		105	
	Carriage of Tents	...		...		...		26	
	Money Order Commission	...		10		...		1	
	Carried over	49,150	19,90,830	49,360	19,96,342	45,110	19,76,227	57,499	22,04,451

Items.	Accounts.* Average.	1895-96.	1896-97.	1897-98.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Tentage of Officers	33,081	33,257	32,982	33,004	*Travelling allowance of officers.*—The Board has adopted the estimate of Collectors for the current and ensuing years amounting to Rs. 1,18,800 and 1,16,300, respectively, against the sanctioned estimate of Rs. 1,12,000. The increase occurs chiefly in Nellore (Rs. 1,500), Cuddapah (Rs. 1,500), Anantapur (Rs. 2,000) and Bellary (Rs. 1,500). The increase in Nellore is attributed to Famine, while that in Bellary is ascribed to officers being on constant tour in connection with measures adopted for the prevention of plague. The Collector of Cuddapah states that the estimate has been fixed with reference to the actuals of the first four months of the current year and of the last eight months of 1897-98. The Collector of Anantapur has not explained the increase; but his estimate has obviously been based on the actuals of the first four months.
Travelling Allowance of Officers	2,86,525	1,13,364	1,15,359	1,75,437	
Travelling Allowance of Establishment		1,46,209	1,71,172	1,38,033	
Conveyance Allowance, Tahsildar, Madras	514	600	480	463	
					Travelling allowance of establishment.—The total of the actuals of the first four months of the current year (Rs. 27,565) and those of the last eight months of 1897-98 (Rs. 42,296) have been adopted in round figures for both the revised and budget estimates, a slight deduction being made with reference to the actuals of 1897-1898.
					SUPPLIES AND SERVICES.
Elephant Charges	3,564	4,384	2,900	3,408	*Search fees.*—The actuals of last year amounted to Rs. 1,53,694 against the sanctioned estimate of Rs 1,200. The increase occurred chiefly in Ganjám (Rs. 29,000), Anantapur (Rs. 7,199) and Bellary (Rs. 1,15,725) and was due to adjustment of fees to the credit of the Registration Department for searches made in connection with the grant of numerous loans under the Land Improvement and Agriculturists' Loans Acts on account of famine. For the revised estimate of the current year and for 1899-1900, the total of the Collectors' estimates has been adopted.
Petty works of Construction	37,842	†58,894	†46,205	8,426	
Cost of Land	2,302	76	1,672	5,157	
Remittance of Treasure within the district	28,931	23,158	24,765	38,871	
Law Charges	8,563	7,211	9,276	9,203	
Charges for the Service of Revenue Processes	20,004	21,135	19,996	18,882	
Fees for Searches in Registration Offices	87,311	2,872	20,039	2,39,022	
Remuneration to Copyists and Examiners	1,18,095	1,16,020	1,14,654	1,23,611	*Remuneration to Copyists and Examiners.*—The pay of the Copyists entertained on fixed salaries under G.O., No. 1870, Revenue, dated 28th April 1898, will be met from the provision made against "Remuneration to copyists and examiners" under General and Sub-Divisional Establishments.
Stone Quarry Charges	101	244	37	21	
Miscellaneous	20,287	17,219	21,995	21,648	
Total	3,27,000	2,51,213	2,61,539	4,68,249	
					Management of Estates.—The increase in the actuals of 1897-98 as compared with the sanctioned estimate for the year was due chiefly to the payment of Rs. 2,546 made to certain relatives of the last holder of the Konde Estate on account of the one-fourth share of the income due to them for faslis 1303 to 1307 under G.O., No. 3545, Revenue, dated 2nd July 1897, and to the inclusion under this item of a sum of Rs. 1,275 paid on account of arrears of Land Revenue and cesses due on certain other escheated estates which had in previous years been deducted from the gross receipts. The Collector of South Canara provides Rs. 8,500 for 'Management of Konde Estate', and Rs. 1,000 for the management of other estates in the revised estimate for the current year and states that the increase of Rs. 2,270 under the former item is required to cover the payment of the balance of the arrears of income due to the relatives of the last holder for faslis 1303 to 1307, and that the latter item includes Rs. 325 being the probable cost of the construction of a revetment on the Undoli Estate. The Board observes that the balance of one-fourth share of income from Konde Estate which was paid in June 1898 was Rs. 2,..68 and that in addition to this a further sum of Rs. 1,500 is payable in March next for fasli 1308, so that the increase to be provided for is about Rs 3,968. The Board would accordingly fix Rs. 10,200 + Rs. 1,000 or Rs. 11,2..0 as the revised estimate for the current year and adopt the Collector's figure Rs. 8,800 for the budget estimate of the ensuing year.
Purchase of Country and European Articles	10,226	‡3,224	‡5,618	21,836	The estimates of the remaining items have been based on the anticipated requirements of Collectors.
Books, Periodicals and Newspapers.	646	676	912	350	
Rents, Rates and Taxes	21,438	20,700	21,343	22,270	
Hot and Cold Weather Charges	4,423	4,519	4,543	4,208	
Cost of European Stores	564	910	434	349	
Telephone Charges	40	42	70	8	
Binding Charges	4,147	3,270	3,229	5,943	
Other items	1,21,974	1,21,601	1,24,896	1,19,423	
Total	1,63,458	1,54,942	1,61,045	1,74,387	

(a) The estimate is fixed with reference to the actuals (Rs. 511) of the first four months of the current year and of those of the last eight months of the previous year (Rs. 94).

* These figures include the charges on account of sub-divisional as well as general establishments.
† Includes charges on account of repairs.
‡ Excludes the value of country articles costing less than Rs. 50 and of Europe articles costing less than Rs. 5.

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899–1900. Rs.	Budget Estimate, 1899–1900. Rs.	Revised Estimate, 1898–99. Rs.	Revised Estimate, 1898–99. Rs.	Budget Estimate, 1898–99. Rs.	Budget Estimate, 1898–99. Rs.	Accounts, 1897–98. Rs.	Accounts, 1897–98. Rs.
		Brought forward	49,150	19,90,830	49,368	19,96,342	45,110	19,76,227	57,499	22,04,451
Contingencies—contd.		Telephone Charges	...		...		...		8	
		Prickly-pear Destruction Charges	100		100		100		2	
		Clock-winding	...		...		...		89	
		Hot and Cold Weather Charges	(*b*) 3,700		(*b*) 3,700		3,700		3,403	
		Sweepers' Allowances	60		60		50		67	
		Scavenging Expenses	700		700		700		666	
		Rents, Rates and Taxes	(*c*) 14,300		(*c*) 14,300		14,600		13,807	
		Binding Charges	4,400		4,400		4,400		4,083	
		Packing Charges	400		400		400		308	
		Lighting Charges	(*d*) 5,600		(*d*) 5,600		6,500		5,566	
		Window Delivery Ticket	90		90		90		84	
		Petty Carriage and Cooly Charges	3,400		3,400		3,000		3,840	
		Cooly Shroffs	200		200		200		...	
		Cost of Stationery	...		30		...		98	
		Landing and Shipping Charges	200		200		400		242	
		Office Expenses and Miscellaneous	4,220		4,220		4,250		6,472	
		Deduct—One-fifth (except on Rs. 2,300 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	86,520		86,760		83,500		96,234	
			16,844		*16,892*		*16,220*		*18,812*	
		Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	69,676		69,868		67,280		77,422	
			700		700		1,030		708	
		Telegram Charges	70,376		70,568		68,310		78,130	
		Postage Charges	18,000		19,000		12,500		31,238	
		Petty Repairs to Buildings	1,13,000		1,15,000		1,05,200		1,21,861	
			18,000		17,500		19,000		13,775	
		TOTAL GENERAL ESTABLISHMENTS.		2,19,376		2,22,068		2,05,010		2,45,104
				22,10,206		22,18,410		21,81,237		24,49,555
		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			
2	1	Deputy Tahsildars (150)	1,800				3,600			
1	...	Do. (125)	...				1,500			
50	52	Do. (120)	74,880				72,000		5,87,307	
106	106	Do. (100)	1,27,200				1,27,200			
	*6	Local Allowance for Polavaram, Chodavaram, Kodaikanal, Coonoor, Ootacamund and Yellavaram, 3 (30), 2 (25), 1 (5)	1,740				720			
2	2	Local Allowance for Wynaad Deputy Tahsildars	1,200				1,200			
			5,65,020		5,83,000		5,64,420		5,87,307	
		Deduct—Probable savings	*450*							
		Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	*1,12,434*	5,64,570	*1,16,120*		*1,12,404*		*1,16,981*	
			4,52,136		4,66,880		4,52,016		4,70,326	
		Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	4,620		4,900		4,620		4,624	
		Add—One-fifth cost of Stationary Sub-Magistrates, etc., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts"	52,460		52,900		52,073		52,482	
		Add—For rounding	...		...		...		...	
				5,09,216		5,24,680		5,08,709		5,27,432
		Carried over		5,09,216		5,24,680		5,08,709		5,27,432

* G.Os., No. 430, dated 12th March 1898, Judicial and R. No. 985, dated 12th September 1898.

EXPLANATORY REMARKS.

(*b*) The average of the actuals of the past three years for "Hot and cold weather charges" under General and Sub-divisional establishments, having been Rs. 4,423, the sanctioned estimate is retained.

(*c*) Collectors estimate the charges under this head at Rs. 15,112 for both the revised and budget estimates. Considering that the actuals of the first four months of the current year and the last eight months of 1897-98 have amounted only to Rs. 14,304, the Board would adopt this figure for both years.

(*d*) As the actuals of the first four months of the current year and the last eight months of 1897-98 have amounted to only Rs. 5,343, the Board would adopt the actuals of last year in round numbers for the revised and budget estimates.

Telegram and Postage charges under General and Sub-divisional establishments.—The provision in the revised and budget estimates has been made with reference to Collectors' Estimates as modified slightly with reference to the actuals of the first four months of the current year. The increased provision is considered necessary in view to the measures undertaken for the prevention of the plague and the possibility of an extension of famine-relief operations.

	Average.	Accounts.			
		1895–96.	1896–97.	1897–98.	
	Rs.	Rs.	Rs.	Rs.	
Telegram charges	26,005	14,883	23,108	40,023	
Postage charges	2,14,624	1,99,073	2,13,971	2,30,827	

Salaries.—For the revised estimate, the Board has adopted Rs. 5,83,000, which represents very nearly the average of the actuals of the past three years and is also almost identical with the actuals of the first four months of the current year *plus* those of the last eight months of 1897-98.

One fifth cost of Stationary Sub-Magistrates, &c.—The Registrar, High Court, has promised to send estimates on receipt of the information called for from Collectors. In the meanwhile, the Board would adopt Rs. 52,900 for both the revised and budget estimates, as it represents the actuals of the first four months of the current year, and those of the last eight months of 1897-98.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		5,09,216		5,24,680		5,08,709		5,27,432
Establishment—	159	159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50) .	99,960				99,960			
	2	2	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25) .	660				660			
	1,960	1,961	Clerks 2 (35), 6 (30), 7 (25), 5 (24), 5 (21), 337 (20), 5 (18), 3 (17½), 1 (17), 1,507 (15), 1 (12½), 1 (12), 81 (10)	3,71,868				3,72,288			
	21	38	Local Allowance 2 (15), 3 (12½), 11 (10), 5 (7½), 17 (5) . .	3,660				2,340			
			Servants—								
	318	313	Dufterbunds 1 (10), 15 (9), 1 (8), 301 (7)	27,120				27,120			
	159	160	Daffadars 1 (10), 157 (8), 2 (7) .	15,360				15,264			
	3,698	3,698	Peons 2 (9), 4 (8), 24 (7), 3,664 (6), 3 (5), 1 (3) . . .	2,66,640				2,66,952			
	312	312	Masalchi 2 (7), 310 (5) . .	18,768				18,828			
	157	157	Sweepers (5)	9,420				9,420			
	2	2	Gollahs (10), (7) . . .	204				204			
	5	5	Scavengers 1 (6), 1 (5), 2 (2½), 1 (2)	216				216			
	42	61	Local allowance 1 (4), 3 (3½), 28 (3), 4 (2½), 16 (2), 9 (1) . .	1,794				1,446			
				8,15,610				8,14,698			
			Tirvajasti Village Establishment in Kistna—								
	96	96	Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,244			
	83	83	Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992			
	43	43	Mohatads (3) . . .	1,548				1,548			
	96	96	Vettis (3)	3,456				3,456			
				18,240				18,240			
			Establishment to supervise the recently reserved villages—								
	4	4	Munsifs 2 (7), 1 (5), 1 (2) .	252				252			
	1	1	Karnam (6)	72				72			
	2	2	Peons (5)	120				120			
	1	1	Pettandar (1½) . . .	18				18			
	1	1	Bariki (1)	12				12			
				474				474			
				8,34,324		8,20,000		8,33,412		8,18,762	
			Temporary Establishment including that for the registration of Janmam titles . .	45,000		41,500		46,700		51,586	
			Famine Batta	...		* 200		...		9,867	
			Improvement in the position of Taluk Establishments	95,000		...		...		...	
				9,74,324		8,61,700		8,80,112		8,80,215	
			Deduct—One-fifth (except on Rs. 10,608 for Madras District) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	*1,92,743*		*1,70,218*		*1,73,901*		*1,73,906*	
				7,81,581		6,91,482		7,06,211		7,06,309	
Allowances—			*Add*—One-fifth of Establishment of Hill Tract Magistrates (p.) . .	2,500		2,400		2,100		2,418	
					7,84,081		6,93,882		7,08,311		7,08,727
			Travelling Allowance of Tahsildars . .	47,000		47,000		42,000		46,233	
			Travelling Allowance of Establishment .	70,000		70,000		76,000		69,001	
			Conveyance Allowance—								
			Tahsildar, Madras (40)	480		480		480		463	
				1,17,480		1,17,480		1,18,480		1,15,697	
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" . .	*23,400*		*23,400*		*23,600*		*23,047*	
			Add—One-fifth of Allowances of Hill Tract Magistrates, etc. (p.) . .	94,080 800		94,080 900		94,880 ...		92,650 863	
					94,880		94,980		94,880		93,513
			Carried over .		13,88,177		13,13,542		13,11,900		13,29,672

EXPLANATORY REMARKS.

Establishment.—The revised estimate has been fixed with reference to the (Rs. 8,20,099) average of the actuals of the past three years.

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.		
1895-96	564	583	19	832	819	13
1896-97	564	578	14	832	822	10
1897-98	564	587	23	833	819	14
		Average +	19		Average —	13

Net excess expenditure, Rs. 6,000.
No deduction will therefore be made as probable savings.

* This represents the actuals of the first four months.

ALLOWANCES.

Travelling allowance of Tahsildars.—The actuals of the first four months of the current year have amounted to Rs. 14,944. At this rate, the probable expenditure for the whole year will be Rs. 14,944×3 or 44,832. Against this sum Collectors provide Rs. 47,100 for the revised and budget estimates. As the actuals of the first four months of the current year and the last eight months of the previous year have amounted to Rs. 46,858, the Board would fix the estimates at Rs. 47,000 in round figures.

Travelling allowance of establishment.—The total of the actuals of the first four months (Rs. 24,010) and of those for the last eight months of the previouse year (Rs. 46,566) has been adopted in round figures at Rs. 70,000 against the Collectors' estimates of Rs. 73,860 for both the revised and the budget estimate.

EXPENDITURE.

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

	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		12,88,177		13,13,542		13,11,900		13,29,672
Supplies and Services—	Cost of Land	...		...					
	Petty Works of Construction	3,800		5,400		5,400		1,107	
	Remittance of Treasure within the District	18,000		18,000		15,000		4,437	
	Law Charges in the Revenue Department	800		900		500		25,552	
	Charges for the Service of Revenue Processes.	20,000		20,000		20,900		1,314	
	Fees for Searches in Registration Offices	4,900		8,200		1,800		18,882	
	Remuneration to Copyists and Examiners	93,000		93,000		86,000		85,328	
	Land Acquisition Charges	500		500		1,300		96,953	
	Registration Charges	1,000		1,000		1,000		...	
	Purchase of Demarcation Stones	2,800		2,800		2,800		307	
	Commission for Collection of Water-tax	1,300		1,300		300		1,269	
	Translation of Mahratta Paimash Accounts	...		30		30		1,069	
	Stone quarry Charges	50		50		50		7	
	Cost of Treasure Bags	2,500		2,500		2,500		21	
	Examination of Female Gosha Pensioners	...		...		50		998	
								...	
		1,48,650		1,53,680		1,37,630		2,37,244	
	Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc. (p.)	300		500		...		498	
			1,48,950		1,54,180		1,37,630		2,37,742
Contingencies—	Purchase of European Articles each costing less than Rs. 5	100		100		100			
	Purchase of European Articles each costing not less than Rs. 5	1,000		1,000		1,000			
	Purchase of Country Articles each costing less than Rs. 50	11,800		12,000		12,000		7,134	
	Purchase of Country Articles each costing not less than Rs. 50	900		1,000		1,000			
	Purchase of Books	90		90		90			
	Purchase of Periodicals	30		30		30		9	
	Repairs to Boats	...		...		...		1	
	Repairs to Furniture	1,500		1,500		1,500		181	
	Liveries and Clothing of Servants	230		230		230		1,482	
	Peons' Belts and Badges	300		300		300		370	
	Carriage of Stationery and Records	25,000		25,000		21,000		181	
	Cloth for Records	1,900		2,000		2,600		28,031	
	Record-racks, Boards, etc.	1,000		1,200		1,000		1,816	
	Rattan-mats and Blinds	200		200		200		454	
	Table Cloth	450		450		450		84	
	Office Scales and Weights	900		900		900		150	
	Advertisements	10		10		10		71	
	Tolls	80		80		80		1	
	Clock winding	...		...		100		48	
	Hot and Cold Weather Charges	800		800		800		6	
	Scavenging Expenses	600		600		400		805	
	Rents, Rates and Taxes	8,000		8,500		7,000		476	
	Binding Charges	2,300		2,300		2,300		8,433	
	Packing Charges	170		170		170		1,860	
	Lighting Charges	14,400		14,000		14,000		80	
	Petty Carriage and Cooly Charges	3,100		3,100		2,600		16,866	
	Office Expenses and Miscellaneous	4,460		4,420		5,440		3,632	
	Landing and Shipping Charges	10		10		...		6,203	
	Sweepers' allowances	10		10		...		9	
	Cost of Stationery	...		100		...		26	
	Money Order commission	...		...		...		234	
								50	
		78,940		80,100		75,300		78,153	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*15,788*		*16,020*		*15,060*		*15,544*	
		63,152		64,080		60,240		62,609	
	Add—One-fifth of Contingencies of Hill Tract Magistrates, etc. (p.)	460		500		...		546	
		63,612		64,580		60,240		63,155	
	Telegram Charges	4,000		4,900		3,000		8,685	
	Postage Charges	96,000		97,500		96,000		1,08,966	
	Petty Repairs to Buildings	25,000		24,000		25,600		21,573	
			1,88,612		1,90,980		1,84,840		2,02,379
	TOTAL SUB-DIVSL. ESTABTS.		17,25,739		16,58,702		16,34,370		17,60,793

EXPLANATORY REMARKS.

SUPPLIES AND SERVICES.

Remittance of Treasure within the district.—Collectors' estimates amount to Rs. 17,910 for the revised estimate and to Rs. 18,110 for 1899-1900. As these amounts very nearly correspond with three times the actuals of the first four months of the current year, viz., Rs. 6,209, the Collectors' estimates will be adopted in round figures at Rs. 18,000 for both the years.

Charges for the service of Revenue process.—The average of the actuals of the past three years has been adopted.

		Rs.
Kurnool	... ...	60,236
Vizagapatam	... ...	18,823
Cuddapah	... ...	3,434

Fees for searches in Registration Offices.—The affected districts of Kurnool, Vizagapatam and Cuddapah chiefly contributed to the large expenditure during 1897-98. For the revised and budget estimates, the Collectors' figures have been adopted.

The provision for the remaining items has been based on the anticipated requirements of Collectors.

Contingencies.—The provision against the several sub-heads has been made with reference to the anticipated requirements of Collectors.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	AMINDIVI COIR ESTABLISHMENT.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
Establishment—	1	1	Manager (85)	1,020				1,020			
	2	2	Clerks (15)	360				360			
	13	13	Servants—Weigher 1 (7); Peons 1 (9), 9 (8), 2 (6)	1,200				1,200		2,487	
	1	1	Clerk (15) (Temporary)	180				180			
			Famine Batta	...				...		...	
Allowances—			Travelling Allowance	350	2,760	350	2,760	350	2,760	20	
Supplies and Services—			Coir Charges	29,990		27,990		32,590		451	2,507
			TOTAL AMINDIVI COIR ESTABT.		30,340		28,340		32,940	19,946	
					33,100		31,100		35,700		20,397
			PROVINCIAL.								22,904
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.								
Establishment—	62	63	District Audit Clerks 1 (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 2 (25), 8 (20), 21 (15)	25,500				25,320		28,845	
	6	7	Attenders 1 (8), 6 (7)	600				516			
	2	1	Peon (6)	72				156			
		19	Taluk Clerks (15)	3,420				...			
			Personal Allowance 1 (10), 2 (5)	240				240			
			Local Allowance	180				...		...	
			Temporary Establishment	...				...		470	
			Famine Batta	...				...		52	
			Deduct—Probable Savings	30,012				26,232		29,367	
				212				*137*		...	
				29,800				26,095		29,367	
Allowances—			Travelling Allowance	1 500				...		1,391	
Contingencies—			Furchase of Country and European Articles	500				530		337	
			Repairs to Furniture	30				230		25	
			Binding Charges	230				160		143	
			Carriage of Stationery and Records	160				80		28	
			Hot and Cold Weather Charges	80				...		47	
			Peons' Belts and Badges	...				809		2	
			Printing Charges	800				...		294	
			Purchase of Periodicals	...				...		2	
			Rents, Rates and Taxes	...				...		4	
			Rattan Mats and Blinds	...				...		1	
			Cost of Stationery	...				...		18	
			Purchase of Books	...				...		161	
			Petty Carriage and Cooly Charges	...				...		...	
			Cloth for Records	...				...		27	
			Lighting Charges	160				160		10	
			Telegraph Charges	10				10		4	
			Postage Charges	420				420		285	
			Office Expenses and Miscellaneous	218				30		346	
				2,608				2,420		1,834	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.)	33,918				28,515		32,592	
				* 308				215			
Establishment—	40	40	Special Fund Audit Clerks—Clerks 1 (35), 6 (30), 9 (25), 5 (20), 19 (15)		33,600		33,700		28,300	...	32,592
			Special Fund Audit Clerks in Taluk Offices—Clerks (15)	9,900				9,900			
	146	147	Local Allowance to one at Wynaad	26,460				26,280			
			Special Fund Audit Clerks in Deputy Tahsildars' Offices—Clerks (15)	90				90		32,642	
	21	21	Famine Batta	3,780				3,780			
				...				...		186	
			Deduct—Probable Savings	40,230				40,050		32,828	
				320				...		...	
				39,910				...		...	
			Carried over	39,910	33,600		33,700	40,050	28,300	32,828	32,592

* This figure is subject to revision when the Cattle Pound estimates are settled.

EXPLANATORY REMARKS.

Coir charges.—The decrease in the actuals as compared with the sanctioned estimate is ascribed to the fact that the quantity ofcoir due for fasli 1306 was, for the most part, received earlier than usual and paid for in March 1897. The revised and budget estimates are based on the Collector's figures.

Establishment.—For details of establishment—*vide* Appendix D.
Provision is made for payment of local allowance at Rs. 15 per mensem to the Local Audit clerk in the Nilgiris—*vide* G.O., No. 985, Financial, dated 12th September 1898.

Travelling allowance.—In the sanctioned estimate of the current year, no provision was made under this head, because the Board understood from a letter from the Accountant-General that the charge on account of travelling allowance would be incurred directly from Local funds. As the actuals, however, show that the charge is debited in the first instance to Land Revenue, the Board would fix both the revised and budget estimates at Rs. 1,500.

Contingencies.—Provision has been made with reference to the requirements reported by Collectors. The amounts applied for by Collectors have, in some instances, been reduced in order that the total provision on account of contingencies may not exceed the sanctioned estimate too much.

The total of the revised estimate of the current year represents the sum of the actuals of the first four months of the current year (Rs. 11,515) and the actuals of the last eight months of the previous year (Rs. 23,678).

Establishment.—For the budget estimate of special fund audit charges, the sanctioned scale has been adopted after allowing for probable savings as ascertained from Collectors' estimates.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .	39,910	33,660		33,700	40,050	28,300	32,828	32,592
Allowances—			Travelling Allowance . . .	500				400		492	
Supplies and Services—			Rewards for Impounding Cattle .	300				300		...	
Contingencies—			Purchase of Country and European Articles . . .	1,120				2,000		437	
			Repairs of Furniture . . .							11	
			Cost of Stationery . . .	1,000						35	
			Binding Charges . . .	290				260		98	
			Carriage of Stationery and Records.	470				450		105	
			Hot and Cold Weather Charges .	100				100		44	
			Packing Charges . . .	10				...		4	
			Dufter Cloth	190				170		18	
			Lighting Charges . . .							7	
			Petty Carriage and Cooly Charges.	...				...		2	
			Rents, Rates and Taxes . .	710				650		52	
			Postage Charges . . .	100				...		93	
			Telegram Charges . . .	30				30		...	
			Record-room Charges . . .	7		...		...		3	
			Purchase of Books . . .	11				60		56	
			Tom-Tom Charges . . .	10				10		...	
			Hospital Charges . . .	320				320		...	
			Office Expenses and Miscellaneous .	590				155		385	
			Money Order Commission . .	20		...		...		...	
				4,978				4,205		1,350	
				45,688				44,955		34,670	
			Deduct—Amount chargeable to "20. Police—Cattle Pounds."	8,888				8,822		...	
			Land Revenue Share . . .	36,700	36,800		35,200	36,133	36,133	34,670	34,670
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		70,460		68,900		64,433		67,262
			HOSPITAL CHARGES.								
Establishments—	3	2	Apothecaries 2 (100) . .	2,400				3,300			
			Charge Allowance 2 (50) . .	1,200				1,800			
	7	8	Hospital Assistants 3 (55), 2 (35), 3 (25)	3,720		7,400		3,300		5,520	
Allowances—			Charge Allowance 8 (10) . .	960				840			
			Local Allowance 2 (15), 4 (10) .	840				840			
			House-rent Allowance 4 (5) . .	240				180		65	
			Language Allowance 3 (2) . .	72				72		22	
			Travelling Allce. of Hospl. Asstts.	1,020		920		1,020		940	
Contingencies—			Medical Contingencies . .	570		540		348		1,475	
			Deduct—Probable Savings .	22		...		...		...	
				11,000		8,860		11,700		8,031	
			Deduct—One-fifth transferred to "19A. Law and Justice—Courts of Law, Criminal Courts" (p.)	2,200		1,772		2,340		1,606	
				8,800		7,088		9,360		6,425	
			Add—One-fifth Salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A. Law and Justice—Courts of Law, Criminal Courts" (p.) . . .	1,255		800		900		775	
			TOTAL HOSPITAL CHARGES .		10,055	...	7,888		10,260		7,200

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

EXPLANATORY REMARKS.

Contingencies.—The budget estimate represents amounts applied for by Collectors.

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

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS. *PROVINCIAL.* ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			DISTRICT CHARGES.*								
Establishment—	638	638	Revenue Inspectors 1 (60), 4 (50), 1 (45), 261 (40), 365 (35), 3 (30), 3 (25)	2,84,220				2,84,220		2,82,118	
	6	6	Local Allowance 1 (30), 2 (25), 2 (20), 1 (10)	1,560				1,560		1,608	
			Deduct—Probable Savings .	2,85,780 *6,780*				2,85,780 *4,680*		2,83,726 ...	(a) 2,83,726
					2,79,000		2,79,000		2,81,100		
Allowances—			Travelling Allowances . .	18,000		18,000		17,000		18,310	
			Conveyance Allowance . .	720		720		720		700	
					18,720		18,720		17,720		19,010
Supplies and Services—			Replacing of Boundary Stones .	580		580		...		143	
					580		580		...		143
Contingencies—			Telegraph Charges . . .	...		...		...		...	
					2,98,300		2,98,300		2,98,820		
			Deduct—Probable Savings .		...		...		*20*		
			TOTAL DISTRICT CHARGES .		2,98,300		2,98,300		2,98,800		3,02,879

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

EXPLANATORY REMARKS.

Establishment.—The revised and budget estimates under this head have been fixed at Rs. 2,79,000, with reference to the actuals of the first four months of the current year and those of the last eight months of the past year. A provision of Rs. 4,860 for temporary Revenue Inspectors in the Gódávari district has been made under 3-A.—Land Revenue.

(*a*) Includes about Rs. 4,900, the pay of the temporary Revenue Inspectors sanctioned in G.O., Mis., No. 4945, Revenue, dated 4th December 1896. The provision therefor has been made under charges of District Administration—Temporary establishments.

Travelling and Conveyance Allowances.—Based on the Collectors' estimates which very nearly approximate to the actuals of 1897-98.

Replacing of Boundary Stones.—Fixed with reference to the actuals of the first four months of the current year (Rs. 165) and the Collectors' estimates.

APPEN

HUZUR Establishment—

Districts.	I.—Vernacular correspondence section.												
	Sheristadar.		Clerks.									Total.	
	Rs. 225.	Rs. 200.	Rs. 70.	Rs. 60.	Rs. 45	Rs.40.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	5a	5b	6	7	8	9	10	11	12
													RS.
Ganjám	...	1	1	1	...	...	1	2	3	...	6	15	590
Vizagapatam ...	...	1	1	1	...	...	1	2	2	...	6	14	565
Gódávari ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Kistna	1	...	1	1	...	...	1	2	3	1	7	17	650
Nellore	1	...	1	1	...	...	1	2	3	1	7	17	650
Cuddapah ...	...	1	1	1	...	...	1	2	3	2	7	18	645
Anantapur ...	...	1	1	1	...	...	1	2	3	1	7	17	625
Bellary	...	1	1	1	...	..	1	2	3	1	7	17	625
Kurnool	...	1	1	1	...	...	1	2	3	1	7	17	625
Chingleput ...	...	1	1	1	...	...	1	2	3	1	7	17	625
North Arcot ...	1	...	1	1	...	...	1	2	3	1	7	17	650
South Arcot ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Tanjore	1	...	1	1	...	...	1	2	3	1	7	17	650
Trichinopoly ...	*1	...	1	1	...	...	1	2	3	1	7	17	650
Madura	...	1	1	1	...	...	1	2	3	1	7	17	625
Tinnevelly ...	1	...	1	1	...	..	1	2	3	1	7	17	650
Coimbatore ...	1	...	1	1	...	...	1	2	3	1	7	17	650
Salem	1	...	1	1	.	...	1	2	3	1	7	17	650
South Canara ...	...	1	1	1	...	...	1	2	3	1	7	17	625
Malabar	1	...	1	1	...	...	1	2	3	1	7	17	650
Total ...	11	9	20	20	...	...	20	40	59	19	138	336	12,700
Madras	...	1	...	...	...	..	...	...	...	...	...	1	200
Nilgiris	...	†1	...	...	1	1	...	...	1	...	...	4	285
Grand Total ...	11	11	20	20	1	1	20	40	60	19	138	341	13,185

*The pay of the Huzur Sheristadar of Trichinopoly was raised from Rs. 200 to Rs. 225—*vide* Government Order, R. No. 1674, Financial, dated 17th December 1897.

† The pay of the Huzur Sheristadar, Nilgiris, was reduced from Rs. 200 to Rs. 175—*vide* Government Order, No. 459, Revenue, dated 18th August 1898.

Note.—In Nellore, Trichinopoly and South Canara, the English and Vernacular Record establishments have been amalgamated—*vide* Government Order, No. 349, Revenue, dated 28th April 1893. Hence there is a decrease of three clerks on Rs. 50 and three on Rs. 20 and an increase of three clerks on Rs. 25 and nine clerks on Rs. 15.

DIX A.

Collector's Office.

II.—English correspondence section.												
Clerks.											Total.	
Rs. 150.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	——	Number.	Cost.
13	14	15	16	17	18	19	20	21	22	23	24	25
												RS.
1	1	1	§ 2	1	1	1	1	...	1	*Madras.*	10	530
1	1	1	1	1	1	1	2	...	1	RS.	10	505
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 30	11	515
1	1	1	1	1	1	1	1	1	2	3 Clerks. 25	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	6 Total. 215	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	*Nilgiris.*	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 80	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	2 Clerks. 35	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 25	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 20	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	7 Total. 305	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2		11	515
20	20	20	21	20	20	20	21	18	38	...	218	10,305
...	...	...	...	...	...	...	...	...	...	...	6	215
...	...	...	...	...	...	...	...	...	...	...	7	305
20	20	20	21	20	20	20	21	18	38	...	231	10,825

§ Includes an Uriya Translator.

7

APPEN

Huzur Establishment—

Districts.	III.—Account section.														IV.—Treasury and Stamp section.													
	Accountants.											Total.			Cash-keepers.			Shroffs.				Accountants.			Total.	
	Rs. 85.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	—				Number.	Cost.		Rs. 125.	Rs. 100.	Rs. 70.	Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
	26	27	28	29	30	31	32	33				34	35		36	37	38	39	40	41	42	43	44	45	46	47
													Rs.														Rs.
Ganjám	1	2	2	1	...	4	7	*Nilgiris.*				17	460		...	...	1	...	...	1	...	1	2	...	5	155
Vizagapatam ...	1	2	2	1	1	4	7				Rs.	18	485		1	...	...	1	1	...	2	1	1	1	8	290
Gódávari	1	2	2	1	1	4	7	1	Accountant ...	80		18	485		...	...	1	...	...	1	...	1	1	...	4	135
Kistna	1	2	2	1	1	4	7	1	do. ...	50		18	485		1	...	...	1	1	...	2	1	1	1	8	290
Nellore	1	2	2	1	1	4	7	1	do.	40		18	485		1	...	...	1	1	...	2	1	1	1	8	290
Cuddapah ...	1	2	2	1	1	3	6	1	do. ...	30		16	450		1	...	...	1	1	1	1	1	1	1	8	295
Anantapur ...	1	2	2	1	1	3	6	1	do. ...	25		16	450		1	...	...	1	1	...	1	1	1	1	7	275
Bellary	1	2	2	1	1	3	6	1	do. ...	20		16	450		...	...	1	...	...	...	...	1	1	...	3	115
Kurnool	1	2	2	1	1	3	6	—				16	450		1	...	...	1	1	...	1	1	1	1	7	275
Chingleput ...	1	2	2	1	1	4	7	6	Total.	245		18	485		1	...	...	1	1	...	1	1	1	1	7	275
North Arcot ...	1	2	2	1	1	3	6	—				16	450		1	...	...	1	1	...	2	1	1	1	8	290
South Arcot ...	1	2	2	1	1	4	7					18	485		1	...	...	1	1	...	3	1	1	1	9	305
Tanjore	1	2	2	1	2	6	6					20	535		1	...	...	1	1	* 1	3	1	1	1	10	325
Trichinopoly ...	1	2	2	1	1	3	5					15	435		1	...	...	1	1	...	1	1	1	1	7	275
Madura	1	2	2	1	1	4	7					18	485		1	...	...	1	1	...	2	1	1	1	8	290
Tinnevelly ..	1	2	2	1	1	4	7					18	485		1	...	...	1	1	...	1	1	1	1	7	275
Ccimbatore ...	1	2	2	1	1	3	6					16	450		1	...	...	1	1	...	1	1	1	1	7	275
Salem	1	2	2	1	1	3	6					16	450		...	...	1	...	...	...	...	1	1	...	3	115
South Canara ...	1	2	2	1	1	3	4					14	420		...	1	...	...	...	...	...	1	1	...	3	145
Malabar	1	2	2	1	2	4	8					20	525													
Total ...	20	40	40	20	21	73	128		.....			342	9,405		15	1	4	15	15	4	24	20	21	15	134	4,965
Madras	...	...	...	...	...	...	...		.....			...	...		...	...	...	...	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...		.....			6	245		...	...	1	...	...	...	...	...	...	...	1	70
Grand Total ...	20	40	40	20	21	73	128		.....			348	9,650		15	1	5	15	15	4	24	20	21	15	135	5,035

* One shroff on Rs. 20 sanctioned in Government Order, R. No. 647, Financial, dated 6th June 1898.

DIX A—*contd.*

Collector's Office—*contd.*

APPEN

Huzur Establishment—

Districts.	V.—Office servants.																		Total, Collector's office.	
	(a) Gollas.			(b) Attenders.			(c) Muchis.	(c) Muchis—*contd.*		(d) Duffadars.	(e) Peons.		(f) Masalchies.	(g) Sweeper.	Total.			Number.	Cost.
	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.	Rs. 12.	Rs. 10.	Rs. 14.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	——	Number.	Cost.		
	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66
															Madras.		Rs.		Rs.
Ganjám	...	2	1	3	6	8	1	1	1	1	10	5	2	2					
Vizagapatam	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Attender. RS. 12	43	347	90	2,082
Gódávari	...	2	...	2	6	8	1	1	1	1	10	8	2	2	1 Muchi ... 10	46	367	96	2,212
Kistna	1	1	2	2	6	8	1	1	1	1	10	8	2	2	4 Peons ... 8	44	351	94	2,136
Nellore	1	1	2	2	6	8	1	1	1	1	10	8	2	2	2 do. ... 7	46	367	100	2,307
Cuddapah	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Sweeper ... 6	46	367	100	2,307
Anantapur	1	1	2	2	6	8	1	1	1	1	10	8	2	2	— —	46	367	99	2,272
Bellary	...	2	...	2	6	8	1	1	1	1	10	8	2	† 3	9 Total ... 74	47	372	98	2,237
Kurnool	1	1	2	2	6	8	1	1	1	1	10	8	2	2	— —	44	351	91	2,056
Chingleput	1	1	2	2	6	8	1	1	1	1	10	8	2	2	*Nilgiris.*				
North Arcot	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Attender. 14	46	367	97	2,232
South Arcot	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 do. 12	46	367	99	2,267
Tanjore	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 do 10	46	367	97	2,257
Trichinopoly	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Muchi ... 15	46	367	100	2,307
Madura	1	1	* 2	2	6	8	1	1	1	1	10	8	2	2	1 Duffadar. 14	46	367	103	2,372
Tinnevelly	1	1	2	2	6	8	1	1	1	1	10	8	2	2	6 Peons (each). 11	46	367	99	2,292
Coimbatore	1	1	2	2	6	8	1	1	1	1	10	8	2	‡ 3	6 do. 10	47	370½	100	2,270½
Salem	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Gardener. 9	46	367	100	2,307
South Canara	...	2	...	2	6	8	1	1	1	1	10	8	2	2	1 Masalchi ... 7	46	367	97	2,257
Malabar	...	3	...	2	6	8	1	1	1	1	10	8	2	2	1 Scavenger. 7	46	367	97	2,257
															— —	44	351	89	2,026
															20 Total ... 214	45	359	96	2,194
Total ...	15	26	31	41	120	160	20	20	20	20	200	157	40	42		912	7,272½	1,942	44,647½
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...		9	74	16	489
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...		20	214	38	1,119
Grand Total ...	15	26	31	41	120	160	20	20	20	20	200	157	40	42		941	7,560½	1,996	46,255½

* Includes one golla on Rs. 7 sanctioned in Government Order, R. No. 537, Financial, dated 5th May 1898.

† Includes a scavenger on Rs. 5.

‡ Includes a scavenger on Rs. 3-8-0.

DIX A—*contd.*

Collector's Office—*contd.*

APPENDIX A—*contd.*

Huzur Establishment—Head and Special Assistant Collector's Office.

Districts.	Clerks.					Atten-der.	Muchi.	Peons.		Masal-chi.	—	Total.	
	Rs. 70.	Rs. 45.	Rs. 35.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.		Num-ber.	Cost.
	81	82	83	84	85	86	87	88	89	90	91	92	93
													Rs.
Ganjám ...	1	1	...	1	1	1	1	...	2	1	*Nilgiris.*	9	188
Vizagapatam ..	2	2	2	2	2	2	2	2	8	2	Rs.	26	490
Gódávari ...	2	1	2	*3	2	1	† 2	‡ 3	7	2	1 Clerk ... 70	25	467
Kistna	1	1	1	1	1	1	1	1	4	1	1 do. ... 30	13	245
Nellore ...	1	1	1	1	1	1	1	1	4	§ 2	1 do. ... 20	14	251
Cuddapah ...	...	..	...	..	...	...	...	...	...	...	2 Peons ... 8	...	...
Anantapur ...	1	1	1	1	1	1	1	1	4	1	2 do. ... 7	13	245
Bellary ...	1	1	1	1	1	1	1	1	4	1	1 Masalchi. 6	13	245
Kurnool ...	1	1	1	1	1	1	1	1	4	1	1 Scavenger. 5	13	245
Chingleput ...	...	...	...	...	...	...	...	...	...	...	— —		
North Arcot ...	1	1	1	1	1	1	1	1	4	1	9 Total ... 161	13	245
South Arcot ...	1	1	1	1	1	1	1	1	4	1	— —	13	245
Tanjore ...	1	1	1	1	1	1	1	1	4	1		13	245
Trichinopoly ...	1	1	1	1	1	1	1	1	4	1		13	245
Madura ...	1	1	1	1	1	1	1	1	4	1		13	245
Tinnevelly ...	1	1	1	1	1	1	1	1	4	1		13	245
Coimbatore ...	1	1	1	1	1	1	1	1	4	1		13	245
Salem	1	1	1	1	1	1	1	1	4	1		13	245
South Canara ...	1	1	1	1	...	1	1	1	4	1		12	230
Malabar ...	2	2	2	2	2	2	2	2	8	2		26	490
Total ...	21	20	20	22	20	20	21	21	81	22		268	5,056
Madras ...	...	...	...	...	...	...	...	...	...	...		...	...
Nilgiris ...	...	...	...	...	...	...	...	...	...	...		9	161
Grand Total ...	21	20	20	22	20	20	21	21	81	22		277	5,217

* Includes one clerk on Rs. 25. † Includes one on Rs. 12. ‡ Includes a duffadar on Rs. 10 and another on Rs. 8.
§ Includes one sweeper.

APPENDIX A—*cont.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Clerks.			Atten-der.	Peons.	Masal-chi.	—	Total.		Grand Total.	
	Rs 45.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.	Number.	Cost.
	94	95	96	97	98	99	100	101	102	103	104
									Rs.		Rs.
Ganjám ...	2	2	4	2	6	2	*Madras.*	18	260	132	2,846
Vizagapatam ..	1	1	2	1	3	1	Rs.	9	130	148	3,149
Gódávari ..	2	2	4	2	6	2	1 Clerk .. 60	18	260	155	3,200
Kistna ...	2	2	4	2	6	2	1 do. ... 50	18	260	149	3,149
Nellore ...	2	2	4	2	6	2	...	18	260	150	3,155
Cuddapah ...	3	3	7	3	9	3	..	28	405	145	3,014
Anantapur ...	2	2	4	2	6	2	...	18	260	129	2,742
Bellary ...	2	2	4	2	6	2	2 Clerks... 30	18	260	122	2,561
Kurnool ...	3	3	6	3	9	3	2 do. ... 25	27	390	137	2,867
Chingleput ...	2	2	4	2	6	2	2 do. ... 20	18	260	135	2,864
North Arcot ...	2	2	4	2	6	2	3 do. ... 15	18	260	146	3,099
South Arcot ...	2	2	4	2	6	2	1 Attender 10	18	260	149	3,149
Tanjore ...	3	3	6	3	9	† 5	1 do. ... 8	29	402	163	3,356
Trichinopoly ...	2	2	4	2	6	2	2 Peons. 8	18	260	130	2,797
Madura ...	2	2	4	2	6	2	7 do. ... 7	18	260	149	3,112½
Tinnevelly ...	2	2	4	2	6	2	3 Lascars. 7	18	260	149	3,149
Coimbatore ...	2	2	4	2	6	2	1 Sweeper 6	18	260	146	3,099
Salem ...	2	2	4	2	6	2	— —	18	260	146	3,099
South Canara.	2	2	4	2	6	2	26 Total. 415	18	260	119	2,516
Malabar ...	* 4	5	5	3	12	‡ 3	— —	32	470	172	3,491
Total ...	44	45	86	43	132	45	...	395	5,697	2,871	60,414½
Madras ...	...	...	...	...	...	...	...	26	415	42	904
Nilgiris ...	...	...	...	...	...	...	...	...	...	47	1,280
Grand Total.	44	45	86	43	132	45	...	421	6,112	2,960	62,598½

* Includes one clerk on Rs. 50 and one on Rs. 30. † Includes two peons on Rs. 6 each. ‡ Includes a masalchi on Rs. 5.

APPEN
Sub-Divisional

SECTION I.—Tahsildars

Districts.	Tahsildars.					Taluk Sheristadars, Rs. 60.	Taluk Head-Accountants, Rs. 50.	Revenue Inspectors.	
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.			Rs. 40.	Rs. 35.
1	2	3	4	5	6	7	8	9	10
Ganjám	...	1	...	1	1	...	3	8	6
Vizagapatam	...	...	1	1	1	1	2	4	7
Gódávari	1	1	2	4	2	1	9	14	20
Kistna	1	2	3	3	3	4	8	16	32
Nellore	1	1	1	3	3	4	5	12	20
Cuddapah	...	1	3	4	3	3	8	18	23
Anantapur	...	...	2	3	3	4	4	8	18
Bellary	...	1	2	2	3	4	4	12	16
Kurnool	...	1	2	2	3	6	2	14	16
Chingleput	...	1	1	2	2	...	6	10	12
North Arcot	1	2	1	2	3	1	8	16	22
South Arcot	1	2	3	1	1	...	8	17	24
Tanjore	2	2	3	1	1	...	9	16	21
Trichinopoly	1	1	1	1	1	...	5	11	13
Madura}	...	1	2	1	2	...	6	14	16
Tinnevelly	1	2	2	2	2	1	8	15	21
Coimbatore	1	1	3	3	2	2	8	15	23
Salem	1	2	2	2	2	5	4	15	20
South Canara	...	1	2	1	1	...	5	6	10
Malabar	1	1	3	3	1	1	8	*16	18
Total ...	12	24	39	42	40	37	120	257	358
Madras	...	...	...	...	...	...	...	...	...
Grand Total ...	12	24	39	42	40	37	120	257	358

* Includes one on Rs. 60 and one on Rs. 50.
‖ Includes 2 shroffs on Rs. 20 each.
‡‡ Includes three peons on Rs. 5 each.
† Includes clerk on Rs. 30 and another on Rs. 25.
¶ Includes an attender on Rs. 8.

DIX B.
Establishments.

and their establishments.

Clerks.		Shroffs.		Dufterbunds.	Duffadars.	Peons.	Masalchi.	Sweepers.		Total.	
Rs. 20.	Rs. 15.	Rs. 15.	Rs. 10.	Rs. 7.	Rs. 8.	Rs. 6.	Rs. 5.	Rs. 5.		Number.	Cost.
11	12	13	14	15	16	17	18	19	20	21	22
											Rs.
8	20	3	2	3	3	64	3	3	*Madras.*	129	2,214
3	17	1	2	.	3	‡‡ 51	3	3	Rs.	¶¶109	1,836½
21	61	10	5	¶ 10	10	201	10	10	1 Tahsildar .. 200	392	6,637
24	79	12	5	12	††12	258	12	12	1 Head Accountant. 60	498	8,417
18	58	9	4	9	9	191	9	9	1 Revenue Inspector. 45	366	6,096
22	72	11	2	11	11	235	11	§§ 13		451	7,475
†18	§ 46	8	...	** 8	8	164	8	8	1 do. 40	310	5,139
16	51	8	1	8	8	168	8	8	1 do. 35	320	5,328
16	55	8	...	8	8	170	8	8	1 Clerk ... 35	327	5,490
12	42	6	2	6	6	129	6	6	1 do. ... 30	249	4,099
18	59	9	5	9	9	193	9	9	5 Clerks ... 24 each	376	6,383
16	55	8	5	8	8	174	8	8	5 do. ... 21 „	347	6,104
18	62	9	10	9	9	193	9	‖‖ 11	2 do. ... 20 „	385	6,619
10	35	5	2	5	5	108	5	5	5 do. ... 18 „	214	3,738
12	41	6	2	6	6	127	6	6	7 do. ... 15 „	254	4,397
18	59	9	5	9	9	193	9	9	1 Shroff ... 25	374	6,358
20	68	10	5	10	10	214	10	10	15 Attenders on 9 each	415	6,979
18	59	9	3	9	9	191	9	9	1 Attender ... 7	369	6,331
10	34	4	4	5	5	105	5	5	1 Duffada ... 10	203	3,355
‡ 23	56	‖ 10	6	9	9	189	9	9	16 Peons ... 7 each	372	6,399
									1 Gollah ... 10		
321	1,029	155	70	154	157	3,318	157	161	66 Total ... 1,204	6,460	1,09,394½
...	...	...	...	...	...	...	...	...		66	1,204
321	1,029	155	70	154	157	3,318	161	157		6,526	1,10,598½

‡ Includes 2 clerks on Rs. 25 each.
** Includes an attender on Rs. 10.
§§ Includes 2 scavengers on Rs. 2-8-0 each.
§ Includes a clerk on Rs. 17.
†† Includes a duffadar on Rs. 7.
‖‖ Includes one scavenger on Rs. 6 and one on Rs. 5.
¶¶ Includes establishment to supervise the recently resumed muttahs in the Golgonda Hills—Government Orders, No. 1913, Revenue, dated 18th May 1896, and No. 379-R., Financial, dated 24th March 1897.

	RS.	A.	P.
Two munsiffs on Rs. 7 each	14	0	0
One munsiff	5	0	0
Do.	2	0	0
Two peons on Rs. 5 each	10	0	0
One karnam	6	0	0
One pettandar	1	8	0
One bariki	1	0	0
Total ..	39	8	0

APPEN

Sub-Divisional

SECTION II.—Deputy Tahsildars

Districts.	Deputy Tahsildars.				Revenue Inspectors.			
	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 100.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
	23	24	25	26	27	28	29	30
Ganjám	...	...	7	3	...	1	...	...
Vizagapatam	...	..	7	4	..	3	3	3
Gódávari	...	...	(n) 7	6	3	2	...	...
Kistna	...	...	1	7	...	...	...	...
Nellore	...	...	4	3	...	...	...	...
Cuddapah	...	...	...	4	..	...	...	...
Anantapur	...	...	...	2	...	...	...	...
Bellary	...	...	1	2	...	...	...	...
Kurnool	...	..	...	5	...	...	...	...
Chingleput	...	...	...	4	...	...	...	...
North Arcot	...	...	8	2	...	...	...	...
South Arcot	...	...	...	9	...	...	...	...
Tanjore	...	...	2	8	...	...	...	...
Trichinopoly	...	...	2	3	...	...	...	...
Madura	...	...	9	4	...	...	...	...
Tinnevelly	...	...	...	7	..	...	...	...
Coimbatore	...	...	...	6	...	...	...	...
Salem	* 1	...	1	8	...	...	...	...
South Canara	...	...	...	5	...	...	...	...
Malabar	...	...	3	(a) 11	...	...	...	...
Total ...	1	...	52	103	3	6	3	3
Madras	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	...
Grand Total ...	1	...	52	103	3	6	3	3

(a) Includes one Cochin Sub-Magistrate.
(b) Includes a clerk on Rs. 30.
(c) Includes two shroffs on Rs. 15 and one on Rs. 12-8-0.
(f) Includes one Head Accountant on Rs. 35—*vide* Government Order, Mis. No. 787, dated 18th January 1898.
(i) Includes one duffadar on Rs. 8.
(j) One duffadar.
(m) Includes village establishments in—

	No.	Rs.	
Gudur zemindari	310	1,476	
Kruttivennu estate	8	45	(Government Order, No. 2248, dated 5th June 1895).
Total ..	318	1,520	

* The pay of the Deputy Tahsildar, Shevaroy Hills, was temporarily raised to Rs. 150—*vide* Government Order, R. No. 114, Financial, dated 28th January 1898.

DIX B—*cont.*

Establishments—*cont.*

and their establishments.

Clerks. Rs. 20.	Clerks. Rs. 15.	Shroffs, Rs. 10.	Dufterbunds, Rs. 7.	Peons. Rs. 7.	Peons. Rs. 6.	Masalchies, Rs. 5.	——	Total. Number.	Total. Cost.	Grand Total. Number.	Grand Total. Cost.
31	32	33	34	35	36	37	38	39	40	41	42
							Nilgiris.		Rs.		Rs.
(b) 2	(o) 25	(e) 5	10	1	(o) 22	10		86	1,921½	215	4,135½
...	22	2	11	...	41	11	Rs	107	2,238	216	4,074½
3	25	3	10	(i) 4	34	13	3 Deputy Tahsildars on ... 100 each	(n) 110	2,463	502	9,100
2	14	1	8	...	16	8	3 Revenue Inspectors on ... 50 „	57	1,272	(m) 873	11,209
...	14	...	7	...	14	7	2 Do. ... 40 „	49	1,158	415	7,254
...	7	...	4	...	8	4	1 Sheristadar on .. 50 „	27	601	478	8,076
...	4	..	2	...	4	2	2 Clerks on ... 30 „	14	308	324	5,447
...	6	...	3	...	6	3	3 Do. on ... 25 „	21	482	341	5,810
...	10	...	5	..	10	5	3 Do. on ... 20 „	35	770	362	6,260
...	9	...	4	...	9	4	2 Do. on ... 17½ „	30	637	279	4,736
...	19	2	10	...	20	10	3 Do. on ... 15 „	71	1,705	447	8,088
...	19	...	9	...	19	9	1 Shroff on ... 12	65	1,407	412	7,511
...	19	1	10	...	20	10	2 Peons on ... 9 each	70	1,575	455	8,194
1	9	...	5	...	10	4	4 Do. on ... 8 „	34	810	248	4,548
(f) 3	(d) 34	(g) 1	(h) 13	1	(k) 29	14	1 Peon on ... 7	108	2,421½	362	6,818½
...	14	...	7	...	14	7	3 Peons on ... 6 each	49	1,078	423	7,436
...	12	...	6	...	12	6	2 Masalchies on .. 7 „	42	924	457	7,903
1	19	(g) 1	9	2	18	10	1 Masalchi on ... 5	70	1,625	439	7,956
1	9	...	5	...	10	4		34	770	237	4,125
(c) 3	22	(g) 1	11	(j) 1	31	(l) 12	36 Total — 961	95	2,202	467	8,601
16	312	17	149	9	347	153		1,174	26,368	7,952	1,37,282½
...	...	...	...	...	..	...		...	...	66	1,204
...	...	...	...	..	...	...		36	961	36	961
...	...	...	...	...	..	..		1,210	27,329	8,054	1,39,447½

(a) Includes one sub-treasurer on Rs. 30.
(b) Includes a clerk on Rs. 30.
(c) Includes two shroffs on Rs. 15 and one on Rs. 12-8-0.
(d) Includes a clerk on Rs. 17-8-0.
(e) A clerk on Rs. 15 and a peon on Rs. 6 were sanctioned in Government Order, R. No. 773, Financial, dated 13th July 1898.
(f) Includes one Head Accountant on Rs. 35—*vide* Government Order, Mis. No. 787, dated 18th January 1898.
(g) Shroff on Rs. 15
(h) Includes one golla.
(i) Includes one duffadar on Rs. 8.
(j) One duffadar.
(k) Includes one peon on Rs. 3.
(l) Includes one toti on Rs. 2.
(m) Reduction in the pay of Deputy Tahsildars, clerks, &c., in the offices of Polavaram, Yellavaram and Chodavaramu and the grant of the similar sum as local allowance,—*vide* Government Order, No. 430, Judicial, dated 12th March 1898.
(n) A clerk on Rs. 15 and a peon on Rs. 6 were sanctioned in Government Order, R. No. 773, Financial, dated 13th July 1898.

APPENDIX C.

STATIONARY Sub-Magistrates' Establishments.

Districts.	Stationary Sub-Magistrates.		Clerks.		Attender, Rs. 7.	Peons, Rs. 6.	Total.	
	Rs. 120.	Rs. 100.	Rs. 20.	Rs. 15.			Number.	Cost.
1	2	3	4	5	6	7	8	9
								Rs.
Ganjám	3	...	3	3	3	6	18	522
Vizagapatam	2	...	2	2	2	4	12	348
Gódávari	4	5	9	9	9	18	54	1,466
Kistna	...	8	8	8	8	16	48	1,232
Nellore	1	4	5	5	5	10	30	790
Cuddapah	...	8	8	8	8	16	48	1,232
Anantapur	...	4	4	4	4	8	24	616
Bellary	...	4	4	4	4	8	24	616
Kurnool	...	2	2	2	2	4	12	308
Chingleput	4	2	6	6	6	*12	36	1,004
North Arcot	...	8	8	8	8	17	49	1,237
South Arcot	3	5	8	8	8	16	48	1,292
Tanjore	6	3	9	9	9	18	54	1,506
Trichinopoly	2	3	5	5	5	10	30	810
Madura	4	2	6	6	6	12	36	1,004
Tinnevelly	...	8	8	8	8	16	48	1,232
Coimbatore	1	7	8	8	8	16	48	1,252
Salem	...	4	4	4	4	8	24	616
South Canara	...	5	5	5	5	10	30	770
Malabar	4	4	8	8	8	16	48	1,312
Total ...	34	86	120	120	120	241	721	19,165

* Includes one masalchi on Rs. 5.

APPENDIX D.

APPEN

Local and Special Fund

Districts.	Local Fund Establishments.												
	Clerks.								Attender.	Total.		Taluk Local Fund Clerks.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.	No.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	12a	12b
											Rs.		Rs.
Ganjám ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Vizagapatam ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Gódávari ...	1	...	...	...	1	...	1	1	...	4	135	(c)12	180
Kistna ...	1	...	...	...	1	...	...	(c) 2	(c) 1	5	137	...	...
Nellore ...	...	...	1	...	...	1	...	1	1	4	107	...	...
Cuddapah ...	...	...	§ 1	...	...	...	1	1	c 1	4	102	...	...
Anantapur ...	...	...	...	§ 1	...	...	...	1	...	2	70	...	...
Bellary ...	...	...	...	1	...	...	1	1	1	4	97	...	...
Kurnool ...	...	...	...	1	...	...	...	1	...	2	70	....	...
Chingleput ...	...	...	...	‡ 1	...	...	1	1	...	3	90	...	...
North Arcot ...	...	1	...	...	...	1	...	1	1	4	112	...	...
South Arcot ...	...	1	...	...	...	1	...	1	...	3	105	...	...
Tanjore ...	* 1	...	...	...	1	...	...	1	† 1	4	128	(c) 2	30
Trichinopoly ...	...	...	...	1	...	...	1	1	...	3	90	...	...
Madura ...	1	...	...	...	...	1	1	1	...	4	130	...	...
Tinnevelly ...	...	1	...	...	...	1	...	1	...	3	105	(c) 5	75
Coimbatore ...	...	...	1	...	...	1	...	1	...	3	100	...	...
Salem	...	...	1	...	...	2	...	1	1	5	132	...	...
South Canara...	...	...	...	1	...	...	1	1	...	3	90		...
Malabar ...	1	...	...	...	1	...	...	1	(b) 1	4	121	...	...
Nilgiris ...	1	...	...	...	...	...	...	...	...	1	70	.	...
Total ...	6	3	5	7	4	9	8	21	8	71	2,181	19	285

* On Rs. 75.
‡ Excludes personal allowance of Rs. 10.
(b) One peon on Rs. 6.
† On Rs. 8
§ Excludes personal allowance of Rs. 5.
(c) Figures furnished by the Collector.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, Collector's office.						Special Fund establishmets.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
15	16	17	18	19	20	21	22	23	24
					Rs.				
...	...	1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
1	...	...	1	2	45	9	135	4	60
‖ 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	1	...	1	2	40	6	90	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	1	15	...	...
...	...	...	...	...	...	...	...	...	...
7	9	5	19	40	825	146	2,190	21	315

‖ On Rs. 35.

APPENDIX E.

TEMPORARY ESTABLISHMENTS.

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS.	RS	RS.	RS.	RS.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	3,000	3,000	3,000	3,769	This is a fluctuating item. The average of the actuals of the past three years is Rs. 2,631, while the actuals of the first four months of the current year added to those of the last eight months of 1897-98 give a total of Rs. 2,388. Having regard to the actuals of 1897-98, Rs. 3,000 will be adopted for the revised and budget estimates.
Ganjám.					
2. Potdars to accompany remittances ..	50	50	50	33	To be entertained when required.
3. One clerk on Rs. 45 and another on Rs. 20 for one year in the Collector's office for checking the accounts of rent-value of zamindaries furnished under section 65 of the Local Boards Act V of 1884.	..	409	..	371	Government Order, Mis. No. 1235 L., dated 30th June 1897.
Gódávari.					
4. Two clerks on Rs. 15 each for twelve months for sorting the records of the Collector's office.	360	..	360	102	The establishment sanctioned for one year in Government Order, Mis. No. 1876, dated 15th May 1896, has not been re-entertained in the current year owing to financial pressure; the Collector's revised estimate of Rs. 360 for the current year will accordingly be struck out, but the budget estimate for the ensuing year will be retained on the assumption that the Collector will in due course renew the application rejected on that ground.
5. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Ellore.	180	..	..	..	The Collector's estimate of Rs. 180 for the ensuing year will be retained pending formal application to Government.
6. One clerk on Rs. 15 for twelve months for sorting the records of the Deputy Collector's office, Narsapur.	180	..	..	..	Do. do.
Kistna.					
7. Compensation establishment— One clerk on Rs. 20 in the Head Assistant Collector's office.	240	240	420	368	The retention of the clerk on Rs. 20 in the Head Assistant Collector's office up to 6th August 1899 has been sanctioned in Government Order, Mis. No. 3628, Rev., dated 5th September 1898.
8. One clerk on Rs. 15 in the Head-quarter Deputy Collector's office.	..	60			The provision made in the revised estimate represents the arrears of pay that have to be disbursed to the clerk whose retention up to 31st January 1898 was sanctioned in Government Order, Mis. No. 1829, Rev., dated 27th April 1898.
9. Five clerks on Rs. 20 each for four months for revising the village, taluk and huzur inam registers.	400	..	..	..	The Collector has been asked to submit a report at the end of December next as to the special establishment required for carrying out the revision of the registers at the next jamabandi. The provision made by him for the next year is retained pending formal application to Government.
Cuddapah.					
10. Two gardeners on Rs. 5 for the Collector's office compound.	90	90	90	55	For twelve and six months respectively (Government Order, Mis. No. 4165, Rev., dated 22nd September 1892).

TEMPORARY ESTABLISHMENTS—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
GENERAL ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	
Cuddapah—cont.					
11. One clerk on Rs. 35 for dealing with inam work in the Collector's office.	35	407	420	355	The retention of the clerk for six months from 21st March last was sanctioned in Government Order, Mis. No. 1538, dated 2nd April 1898, but from the actuals of the first four months of the current year, it appears that he was entertained only from 1st April last. In his letter No. 2890, Rev., dated 24th August 1898, the Collector recommends the continued employment of the clerk for a further period of six months and states that the settlement of inams in the sub-division taluks is incomplete. Provision has accordingly been made for the pay disbursed to the clerk for a portion of March 1898 and for the amount payable for the entire year 1898-99.
Bellary.					
12. Establishment on account of plague duty— RS. One clerk .. .. .. 45 Two clerks on Rs. 20 each .. 40 One accountant .. .. 25 Total .. 110	..	1,000	..	..	Sanctioned by the Collector under paragraph 13 of the additional plague regulations printed in Government Order, No. 93 P., dated 26th February 1898 (*vide* also Board's Reference No. 1018, dated 12th September 1898). He states that the establishment will be required till the plague duty is over. The provision of Rs. 1,000 made by the Collector under revised estimate is retained.
Kurnool.					
13. One clerk on Rs. 45 in the Collector's office for the disposal of work connected with plague.	..	540	..	..	Sanctioned by the Collector under paragraph 13 of the additional plague regulations printed in Government Order, No. 93 P., dated 26th February 1898 (*vide* also Board's Reference No. 989, dated 5th September 1898).
14. Establishment for the Kurnool-Cuddapah Canal— RS. One clerk .. .. .. 50 Do. .. .. .. 30 Do. .. .. .. 22 One peon .. .. .. 8 Two peons on Rs 7 each .. 14 One masalchi .. .. .. 6 Total .. 130	1,560	1,560	65	992	The deputation of a Deputy Collector has been extended for a further period of one year (*vide* Government Orders, Mis. No. 1876, Rev., dated 28th April 1898, and Mis. No. 3276, Rev., dated 8th August 1898). Provision is made for the ensuing year also to meet the cost of the establishment in case it is decided to retain the Deputy Collector for another year.
North Arcot.					
15. Establishment for arranging old records in the Collector's office— RS. Two clerks on Rs. 20 each .. 40 Four clerks on „ 15 „ .. 60 One attender .. .. .. 7 Total .. 107	1,284	1,284	1,284	1,272	Sanctioned for three years from 1st April 1896 (*vide* Government Order, No. 78, dated 9th January 1896). The Collector states that half the sorting work still remains to be done. His provision for the ensuing year will accordingly be retained pending formal application to Government
16. One clerk on Rs. 15 for one year for sorting the records of the Head Assistant Collector's office.	..	62	46	118	Government Order, Mis. No. 2311, Revenue, dated 7th May 1897. Dispensed with at the beginning of July last.
South Arcot.					
17. Copyist on Rs. 10 for the Sub-Collector's office.	..	10	120	120	The expenditure actually incurred and debited to this head in April last has been provided in the revised estimate for the current year. The pay due to the copyist for the remaining months will, under Government Order, Mis. No. 1870, Rev., dated 28th April 1898, have to be met from the provision made under "Supplies and Services—"Remuneration to Copyists and Examiners."

Temporary Establishments—*cont.*

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Accounts for 1897–98.	Remarks.
GENERAL ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	
Tanjore.					
18. One clerk on Rs. 20 for six months for noting in the inam registers the charge made for excess area discovered by survey in minor inams.	..	120	..	..	Government Order, Mis. No. 3486, Rev., dated 25th August 1898.
Madura.					
19. Establishment for the sub-division of survey fields—	7,764	..	..	..	The Collector's estimate of Rs. 8,000 is made up of Rs. 7,764 being the pay of the establishment and of Rs. 236 being the probable contingent and other miscellaneous charges. As the last-mentioned items of charges should be met from the total contingent charges for the district, the budget estimate has been reduced to Rs. 7,764.
RS.					
One head surveyor 60					
Twelve deputy surveyors on Rs. 25 each 300					
Fifteen peons on Rs. 6 each. 90					
One clerk 15					
One muchi 7					
472					
For twelve months 5,664					
Twelve computes on Rs. 15 each for five months .. 900					
Twenty-four coolies on Rs. 5 each for ten months .. 1,200					
Total .. 7,764					
20. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyár project—					In Government Order, No. 202, Rev., dated 6th April 1898, Government has sanctioned (1) the entertainment up to 31st March 1899 of a clerk on Rs 20 and another on Rs. 15 in addition to the establishment already employed, and (2) the enhancement of the pay of the Deputy Collector's head clerk and of the three Revenue Inspectors from Rs. 20 and 40 to Rs. 30 and 50 respectively. Provision is made for the ensuing year also to meet the cost of the establishment if it is decided to continue the establishment in that year.
Deputy Collector's establishment—					
RS.					
One clerk 30					
One ,, ... 20					
Two clerks on Rs. 15 each. 30	3,432	3,432	1,380	2,566	
One attender 8					
Six peons on Rs. 7 each .. 42					
One masalchi .. 6					
Three Revenue Inspectors on Rs. 50 each 150					
Total cost per mensem .. 286					
Salem.					
21. One clerk on Rs. 45 for six months for the disposal of the work connected with the plague.	..	270	..	..	Board's Reference, No. 1072, dated 23rd September 1898.
South Canara.					
22. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	120	120	Government Order, No. 568, dated 4th July 1889.
Malabar.					
23. Escheat clerk in the Huzur office at Rs. 20 per mensem.	..	140	240	796	The retention of the clerk was sanctioned up to 30th September 1898 (*vide* Government Order, Mis. No. 3390, Rev., dated 17th August 1898).
24. Two escheat clerks on Rs. 30 and Rs. 20 in the Cochin Deputy Collector's office.	..	..	600		Already dispensed with.
25. Establishment for the registration of jenmam titles—	7,416	5,544	4,944	4,857	Government Orders, No. 1516, dated 22nd April 1896 and No. 900, Financial, dated 14th August 1896.
Deputy Collector's establishment—					
RS.					
Three head clerks on Rs. 50 each 150					
Three clerks on Rs. 25 each. . 75					
Three clerks on Rs. 20 each . 60					
Six clerks on Rs. 15 each . 90					
Three attenders on Rs. 10 each 30					
Six surveyors on Rs. 20 each 120					
Six peons on Rs. 7 each .. 42					
Six peons on Rs. 6 each .. 36					
Three masalchis on Rs. 5 each. 15					
Total .. 618					

Temporary Establishments—*cont.*

—	Budget estimate for 1899–1900.	Revised estimate for 1898–99.	Sanctioned estimate for 1898–99.	Accounts for 1897–98.	Remarks.
ESTABLISHMENT ENTERTAINED ON ACCOUNT OF FAMINE.	RS.	RS.	RS.	RS.	
Ganjám	..	150	..	2,645	Except as regards Nellore, the revised estimates represent expenditure incurred or likely to be incurred during the year on account of outstanding claims for pay and allowances earned during the last year's famine.
Kurnool	..	50	..	1,126	
Bellary	..	150	..	1,660	
Anantapur	..	200	..	2,472	
Cuddapah	..	100	..	1,050	
Nellore	..	3,600	..	..	
Vizagapatam	..	..	..	474	
Total ..	..	*4,250	..	*9,427	
GENERAL ESTABLISHMENTS—*cont.*					
Establishment dispensed with	..	..	..	7,013	....
26. Reserve	1,361	1,012	161	..	....
Total, General Establishments ..	27,472	23,600	13,300	32,334	
SUB-DIVISIONAL ESTABLISHMENT.					
Ganjám.					
27. One clerk on Rs. 20 and a peon on Rs. 6 in the Deputy Tahsildar's office, Aska.	..	150	312	304	The establishment has now been made permanent under Government Order, Mis. No. 3159, Rev., dated 27th July 1898.
28. Two surveyors on Rs. 15 each and 2 lascars on Rs. 6 each for six months and four surveyors on Rs 15 each and 8 lascars on Rs. 6 for three months in the same office for measuring the area irrigated by the Rushikulya canal.	576	576	396	545	Government Order, R. No. 860, Financial, dated 5th August 1898. The amount provided in the revised estimate is repeated for the next year also pending formal application to Government.
29. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildar's offices at Ganjám and Purushottapur.	360	360	360	305	Government Order, Mis. No. 3616, dated 5th September 1895. The provision made by the Collector is retained pending the reorganization of the village establishments in proprietary estates.
30. For measuring lands in Inam villages irrigated by the Rushikulya canal in the Berhampur taluk—	210	210	354	122	The rentention of the establishment sanctioned in Government Order, Mis. No 6403, dated 13th December 1897, for the current year has been recommended by the Collector. The same provision has been made for 1899-1900 pending formal application to Government.
One Deputy Surveyor on Rs. 25 and 2 lascars on Rs. 5 each for six months.					
31. Establishment for arranging records in Taluk offices—	..	156	..	170	Government Order, Mis. No. 3027, dated 29th July 1896. The total cost of the sanctioned establishment is Rs. 450, of which Rs. 124 were expended in 1896–97 and Rs. 170 in 1897–98. The remainder (Rs. 156) has been provided for in the revised estimate of the current year.
Berhampur, two clerks on Rs. 15 each for six months.					
Chicacole, two clerks on Rs. 15 each for six months.					
Goomsur, two clerks on Rs. 15 each for three months.					
32. Two Revenue Inspectors on Rs. 35 each for six months for sub-dividing the lands darkhasted for in the Goomsur taluk.—	..	420	..	..	The Collector's application is being dealt with in the Settlement Department.
33. For the collection of quit-rent and land-cess on minor inams in zamindaris and other proprietary estates in the Chicacole taluk—	474	474	474	312	Government Order, Mis. No. 2992, dated 18th July 1898. The establishment will be dispensed with when the reorganization of the village establishment is completed.
RS.					
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Three amins on Rs. 6 each for twelve months .. 216					
Total .. 474					
34. Potdars to accompany remittances for Taluk offices.	50	50	50	..	To be employed as necessity arises.

* These figures have been supplied by the Settlement Department.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	
Gódávari.					
35. Establishment for measuring irrigated lands in the Nidadavolu and Baharzalli estates—	1,300	1,300	1,352	920	Government Order, No. 767, Rev., dated 24th September 1890. The Collector's estimate of Rs. 1,352 for both the current ensuing years is made up of Rs 1,300 being the pay of the establishment and of Rs. 52 being the probable travelling allowance and contingent charges. As the last-mentioned items of charges should be met from the total travelling allowance and contingent charges for the district, the estimates have been reduced to Rs. 1,300.
RS.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Expenditure for one month .. 260					
Do. for five months .. 1,300					
36. A Channel Superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Eleru.	288	288	288	287	Government Orders, No. 349, dated 31st March 1887, and No. 1402, dated 21st April 1890.
To maintain irrigation accounts in the Pithápuram zemindari—	..	90	648	690	Dispensed with on 20th November 1897. The provision made in the revised estimate represents the arrears of pay due to the establishment.
RS.					
Three karnams on Rs. 10 each 30					
Six watchmen on Rs. 4 each 24					
Total .. 54					
37. Two vettis on Rs. 4 each for two months for measuring the area irrigated with Government water in each of the zemindari villages of Patavala and Coringa.	32	32	40	92	Government Order, Mis. No. 889, dated 21st February 1898. The Collector's provision for the next year will be retained subject to formal application to Government.
38. Two clerks on Rs. 15 each and 2 attenders on Rs. 8 each for six months for arranging the records of the Amalapuram and Bhímavaram taluks.	..	61	..	215	Government Order, Mis. No. 165, dated 11th January 1897.
39. One clerk on Rs. 15 and one attender on Rs. 8 for twelve months for sorting the records in the Taluk office at Kovvur.	276	..	..	..	This provision has been made pending formal application to Government.
40. Establishment for measuring irrigated lands in delta taluks—	5,688	5,688	5,688	780	Sanctioned for two years—*vide* Government Order, Mis. No. 4945, dated 4th December 1896. The Collector's provision for the next year has been retained pending formal application to Government. The actuals on account of Revenue Inspectors are included in the figures furnished by the Accountant-General under "Land Records and Agriculture, Revenue Inspectors."
RS.					
Three Revenue Inspectors on Rs. 40 each 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each 300					
Ten peons on Rs. 6 each .. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
41. Compensation Establishment—	..	234	1,500	1,054	The establishment has been dispensed with. The provision in the revised estimate represents the arrears of pay due to the establishment.
RS.					
Two Revenue Inspectors on Rs. 35 each 70					
One Revenue Inspector 25					
Two clerks on Rs. 15 each .. 30					
Total .. 125					
42. One Revenue Inspector on Rs. 35 for two months for sub-dividing certain waste lands in the Palnad taluk.	..	70	..	..	Government Order, Mis. No. 3569, dated 31st August 1898.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	
Nellore.					
43. One shroff on Rs. 10 for the Polur subtreasury.	10	120	80	69	The entertainment of a temporary shroff for one year was sanctioned in Government Order, No. 872, Financial, dated 8th August 1896, on the ground that the transactions at the treasury were unusually heavy owing to the payment of railway cheques. As the construction of the Bezwada-Madras State Railway has not yet been completed the Collector proposes to retain the shroff until the 31st March 1899.
Bellary.					
44. Sub-Magistrate and establishment for Ramandrug—	600	536	700	532	To be kept on while the convalescent depot remains at Ramandrug (Government Order, No. 650, dated 3rd April 1890, Judicial). The revised estimate represents the actual expenditure of the year.
RS.					
One Sub-Magistrate 100					
One clerk 20					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 140					
Kurnool.					
45. One Revenue Inspector on Rs. 35 for six months in the Nandyal division for settling compensation for lands taken up for famine roads.	..	210	..	..	Government Order, Mis. No. 1542, dated 2nd April 1898.
Madura.					
46. Establishment entertained in connection with the assignment of lands under the Periyár Project—	2,220	2,220	4,512	2,220	Government Order, No. 202, dated 6th April 1898. Provision has been made in the budget estimate also on the assumption that the retention of the establishment in the ensuing year will be found necessary.
RS.					
One Tahsildar 150					
One clerk 15					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 185					
47. One clerk on Rs. 20 and two clerks on Rs. 15 each for a year in the Madura taluk.	600	550	..	240	Government Order, Mis. No. 1735, Rev., dated 22nd April 1898.
48. Two clerks on Rs. 15 each in the Mélúr taluk for nine months.	360	270	..	145	Government Order, No. 3399, dated 18th August 1898. The Collector's provision for the next year is retained pending formal application to Government.
49. For the disposal of darkhasts pending in the Kodaikanal Deputy Tahsildar's office—	..	21	..	138	Dispensed with.
RS.					
One Revenue Inspector .. 40					
Local allowance 5					
One peon 6					
Local allowance 2					
Total .. 53					
South Canara.					
50. Five clerks on Rs. 10 each and 5 on Rs. 7 each for searching for documents in Taluk offices.	1,020	1,020	1,020	1,008	Government Orders, No. 558, dated 4th July 1889; Mis. No. 3266, dated 18th July 1892; Mis. No. 636, dated 11th February 1895.
Malabar.					
51. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	315	540	540	701	The retention of the establishment up to 30th September 1898 was sanctioned in Government Order, No. 4802, dated 11th September 1897. The Collector in his letter No. 1166, dated 4th September 1898 urges the necessity for retaining the establishment for another year. Provision has been made accordingly.

Temporary Establishments—*cont.*

—	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Accounts for 1897-98.	Remarks.
SUB-DIVISIONAL ESTABLISHMENT—*cont.*					
Malabar—cont.					
52. Two clerks on Rs. 20 each in the Wynaad taluk office with local allowance.	720	720	720	968	Sanctioned pending the revision of taluk establishments in the Presidency. (Government Order, No. 2351, dated 16th June 1896). The provision made in the budget estimate for the next year will be unnecessary if the revision of the taluk establishments is brought into force from the 1st April next.
53. Establishment for the registration of Jenmam titles—	23,664	19,116	17,616	17,509	Government Orders, No. 1516, dated 22nd April 1896; and No. 900, Financial, dated 14th August 1896.
Rs.					
Thirty-one Revenue Inspectors on Rs. 50 each 1,500					
Fourty-three peons on Rs. 6 each 252					
Eight clerks on Rs. 20 each .. 160					
Four do. 15 „ .. 60					
Total .. 1,972					
54. Fifty-seven taluk shroffs on Rs. 10 for four kist months.	1,850	1,850	1,850	1,215	Government Orders, No. 2693, dated 5th May 1888; No. 1344, dated 28th March 1895; No. 2189, dated 30th May 1895 and No. 1105, dated 19th March 1896.
55. Temporary establishments for loans works.	3,000	3,000	5,000	14,090	*Vide* particulars below.
Establishment dispensed with	..	..	3,039	6,955	
56. Reserve	1,435	1,168	161	..	
Total, Sub-divisional establishments ..	45,048	41,500	46,700	51,586	

Temporary Establishment for Loans works.

Items.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Sanctioned estimate for 1898-99.	Account for 1897-98.	Remarks.
1	2	3	4	5	6
Ganjám	No forecast can be made of the requirements for 1899-1900, as they will entirely depend on the state of the season; but, on account of the temporary establishment that may have to be entertained owing to the introduction of new forms of accounts under the revised consolidated rules sanctioned in Government Order, No. 884, Revenue, dated 22nd October 1897, and to provide for unforeseen charges, the budget estimate may be fixed at Rs. 3,000.	No definite forecast can be made of the actual requirements for 1898-99 as they will depend entirely on the state of the season. As, however, some establishment may have to be entertained in consequence of the introduction of new forms of accounts under the revised rules, the revised estimate may be fixed at Rs. 3,000—*vide* paragraph 4 of Government Order, No. 884, Revenue, dated 22nd October 1897.	A lump sum of Rs. 5,000 was sanctioned for temporary establishment for loans work.	Rs. ..	Rupees 85-6-11 shown in the Accountant-General's statement as expenditure incurred in May 1898 represents adjustments made on account of establishment entertained during 1897-98.
Vizagapatam				....	
Kurnool (one clerk on Rs. 20 for Pattikonda taluk for six months).				84	
				528	A clerk on Rs. 20 was sanctioned in Government Order, Mis. No. 321, dated 20th January 1898, for Pattikonda taluk for writing up loan registers.
Bellary (two clerks on Rs. 25 each for the Collector's office for writing up loan registers and for maintaining correct accounts)				6,524	Two clerks on Rs. 25 each were first sanctioned for four months in Government Order, Mis. No. 346, dated 21st January 1898; and their retention for a further period of three months was sanctioned in Government Order, Mis. No. 2488, dated 11th June 1898.
Anantapúr				6,954	Rupees 209-4-7 shown in the Accountant-General's statement of charges for April and May 1898 represents grants made for the Special Loans Tahsildar and his establishment retained up to 30th September 1897—*vide* Government Order, Mis. No. 1427, dated 23rd March 1898.
Chinglepat				..	The Collector thinks it will be necessary to entertain two clerks on Rs. 15 each for six months in 1899-1900 for writing up loan registers.
Total ..	3,000	3,000	5,000	14,090	

These figures have been supplied by the Settlement Department.

Put up on 4-12-98

The only remark I find occasion for is that recorded at page 16(a) of the Office Note—

If the Malabar Settlement Party is employed in registering janmam titles, the cost shd. certainly not be charged to Settlement—

Otherwise I approve the draft H.S.—
25-11-98—

With office note on this. How shall we call the charge be debited?

M 28.11.98

vide 34th list of corrections to Act 4 of 1865 of the C.A.-G.

Read B.P. 262 30.9.98 L.R

Order No 1180 Fin 6-12-98

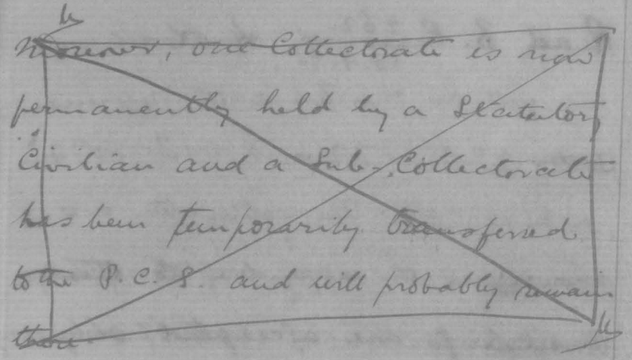
The estimates as shown in the appendix to these Proceedings are accepted; subject to the following remarks—

(i) Salaries. General Establishment.

(a) The number against 'Exchange Compensation Allowance' in the columns 1899-1900 should be stated.

(b) The Exchange Compensation allowance payable during the third quarter of the Current year should have been calculated at $\frac{136}{169}$ p.c, the rate fixed for that quarter, and not at 7½ p.c of the salary as taken by the Board of Rev: The provision under the revised estimate for the Current year on this account will be reduced by Rs 750

(c) The deduction for Probable savings under General establishments will be raised by Rs 4000, having regard to the fact that the year 1897 which is one of the three years adopted by the Board of Revenue for arriving at the average was an exceptional year with few furlough



However, one Collectorate is now permanently held by a Statutory Civilian and a Sub-Collectorate has been temporarily transferred to the P.C.S. and will probably remain there

(ii) Establishment. Orders ~~are~~ will issue under ~~issued~~ relative to the appointment of additional officers and establishment to effect a speedy completion of the registration of Jamaam titles in Malabar. The requisite provision ~~has been~~ will be made on this account for additional establishment. A lump provision of Rs. 95,000 Rupees lakhs will also be entered in the budget estimate for the ensuing year on account of the contemplated revision of the Tahsildars and Dy Tahsildars establishments in the Presidency.

(iii) Supplies and Services. The provision made in the Budget estimate for the ensuing year on account of charges for the translation of Mahratta Paimash Accounts ~~has been~~ will be entered on this account is likely to be out. If any charges are incurred a special application should if necessary be made to the Govt for sanction an additional

(iv) Contingencies. (a) The provision

I have not seen this P.O.
HS
20-11-98

In 1897/98 the actual expenditure was only Rs

made on account of clock-winding will be omitted with reference to the instructions in G. O. No. 1007 Fin dy 3. 12. 97.

(b) The cost of lighting charges for Sub-Divisional Establishments ~~might~~ will with advantage be limited to the sanctioned estimate for the current year. These charges should be encouraged.

(c) The budget provisions for the ensuing year in respect of items under this head will be reduced as shown in the margin ~~have been altered so as to make them approximate~~ to the actuals of the revised estimate for the current year.

2. The Board of Revenue in consultation with the Plague Commr should report the provision required in the ensuing year on account of the cost of additional establishments entertained in Revenue Offices ~~for the purpose of~~ in connection with the Plague operations.

(Please see sheet annexed).

On acct of the extra duties thrown upon the existing staff in connection with the Plague

HS.

RS
21-10-98

HS
21.10.98

HS
27.10.98

Board's Proceedings in full.

PRESS. Print heading of Services only in proceedings and treat the Estimate as an appendix to the order.

To the Board of Rev. L.A.
" Rev. Dept
" Accts General
" Editors table
" Plague Commissioner
Dy
19-11-98

Contingencies – General Establishments.

	Budget Estimate for 1899-1900		
	As proposed by the Board. Rs	As reduced by Govt. Rs.	
1. Purchase of country articles each costing less than Rs 50	11,000	10,000	– 1000
2. Repairs to furniture	2500	2200	– 300
3. Peons belts and badges	1340	1,000	– 340
4. Record racks and Boards	2600	2000	– 600

Contingencies – Sub-divisional Establishments

	Budget Estimate for 1899-1900		
	As proposed by the Board. Rs	As reduced by Govt. Rs.	
1. Purchase of European articles each costing less than Rs 500	200	100	– 100
2. Purchase of European articles each costing not less than Rs 5	1500	1,000	– 500
3 Repairs to furniture	1,600	1,500	– 100
4. Liveries and clothing of servants	290	230	– 60
5. Peons belts and badges	1,000	300	– 700
6. Record racks and boards	1400	1,000	– 400
7. Scavenging expenses	700	600	– 100
8. Binding charges	2,800	2,300	– 500
~~9 Lighting charges~~	~~15,200~~	~~14,000~~	

Finl. Dept

A

Note

CB

With reference to para. 2 of G.O. No. 1180 Finl., 6th Dec. 1898, which is now about to issue, arrangements are being made in the Financial Dept to compile a separate Plague estimate and Collectors have already furnished estimates under 34 Land Revenue - Charges of District Administration though the Plague Commissioner. It is submitted therefore that para. 2 of the order under issue may be eliminated.

Floyer
15/12/98

Cmd
15.12.98

I do not understand how Finance can do this. Except Check
This is I cannot check the bulk I what is wanted.

15/12/98.

It may stay.

15/12/98.

BC
Dis. and stand
Cmd
15/12/98

First copy sent to Press.

Returned for signature.

Despatched in print.

Number of copies required. { Order complete. / Letter only. / Order complete with Letter.

Read again G.O., No. , dated 183 .

Current No.

Enclosures to C. No.

Order of Government .. .. ..

Letter of Government.

Statement with ditto.

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

N.B. —

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

27-4-12 ✓

19-2-14 ✓

8-9-14 ✓

8-8-20

[F. B. / 4]

300—20.8.98.

Entered in Budget Register.

Date.

asd9 A-3. 12-12- 1898.

MR A-2. 12. 12. 1898.

B. 1898.