(1) பக்கங்களின் எண்ணிக்கை 46

(2) புதுக்கித் திருப்பிய நாள் 10-90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), dated 30th October 1891, No. 638:—

The Hon. Mr. J. Grose.
Mr. G. McWatters.

Resolution—dated 30th October 1891, No. 638.

The Board in the Land Revenue Department resolves to submit to Government the revised estimate of charges for the current year and the budget estimate for 1892–93 for all items, Imperial and Provincial, under its control, excepting certain Provincial items of expenditure not reviewed in the Revenue Department for which a separate estimate will be submitted to Government in the Financial Department, as directed in paragraph 3 of Government Order, dated 12th December 1884, No. 2889, Financial Department. For the sake of convenience, the estimates now submitted deal also with the charges under "income-tax" and "stamps," though these subjects have been recently transferred to the Separate Revenue Department.

2. *Refunds.*—The subjoined statement shows in one view the budget estimate under the several items of refunds for 1892–93 in comparison with the actuals of the previous years and the sanctioned and revised estimates for the current year:—

Items.	Land Revenue refunds.	Stamp refunds.	Income-tax refunds.	Forest refunds.	Total refunds.
	Rs.	Rs.	Rs.	Rs.	Rs.
Actuals of 1886–87	80,500	74,600	91,400	4,100	2,50,600
Do. of 1887–88	1,32,300	80,900	20,700	2,700	2,36,600
Do. of 1888–89	1,13,200	79,300	26,200	5,300	2,24,000
Do. of 1889–90	1,52,500	82,600	15,100	10,200	2,60,400
Do. of 1890–91	1,22,800	80,600	11,300	7,700	2,22,400
Total ..	6,01,300	3,98,000	1,64,700	30,000	11,94,000
Average ..	1,20,260	79,600	32,940	6,000	2,38,800
Actuals of first four months of 1891–92	34,170	24,800	4,560	3,260	66,790
Do. of last eight months of 1890–91	95,760	55,620	7,470	6,160	1,65,010
Total ..	1,29,930	80,420	12,030	9,420	2,31,800
Sanctioned estimate for 1891–92 .. { Imperial ..	80,250	19,750	6,500	..	1,06,500
Sanctioned estimate for 1891–92 .. { Provincial ..	26,750	59,250	6,500	5,000	97,500
Total ..	1,07,000	79,000	13,000	5,000	2,04,000
Collectors' revised estimate for 1891–92	1,38,125	80,042	14,203	3,224	2,35,594
Board's revised estimate for 1891–92. { Imperial	97,500	20,000	6,000	..	1,23,500
Board's revised estimate for 1891–92. { Provincial	32,500	60,000	6,000	10,000	1,08,500
Total ..	1,30,000	80,000	12,000	10,000	2,32,000
Collectors' estimate for 1892–93	1,20,150	79,050	12,800	1,610	2,13,610
Board's estimate for 1892–93 .. { Imperial ..	90,000	20,000	6,000	..	1,16,000
Board's estimate for 1892–93 .. { Provincial ..	30,000	60,000	6,000	8,000	1,04,000
Total ..	1,20,000	80,000	12,000	8,000	2,20,000

3. *Land Revenue refunds—Divided head.*—The actuals of 1890–91 amounted to Rs. 1,22,800 against Rs. 1,12,000, the sanctioned estimate of that year. The variations occur chiefly in Salem (+ Rs. 27,630), Cuddapah (+ Rs. 11,651), Vizagapatam (+ Rs. 4,824), Nellore (+ Rs. 4,793), North Arcot (— Rs. 16,423), Godávari (— Rs. 13,196), Tinnevelly (— Rs. 6,423), Madura (— Rs. 3,500) and Kistna (— Rs. 3,500). The large increase in Salem was due partly to a refund of about Rs. 20,000 made to the purchasers of the Shendamangalam mitta with reference to

Government Order, dated 17th December 1889, No. 998, and partly to a refund of about Rs. 10,000 made in adjustment of excess collections; in Cuddapah and Nellore, there were numerous cases of excess collections which were refunded during the year. In Vizagapatam, the increase was due to the refund of portion of the ryotwari collections representing the difference between the old high revenue rates and the new settlement rates of assessment. The decrease in North Arcot is explained to be due to the fact that the excess collections of the previous year were adjusted towards the kists of the ensuing fasli. In Madura and Kistna, the amount of excess collections requiring to be refunded was smaller than had been anticipated. The decreases in the remaining two districts have not been explained and the Collectors concerned are requested to explain the omission.

4. For the current year, Collectors provide Rs. 1,38,125 against Rs. 1,07,000, the sanctioned estimate. The variations occur chiefly in Salem (+ Rs. 15,000), Madura (+ Rs. 11,000), Cuddapah (+ Rs. 8,000), South Arcot (— Rs. 3,000) and Tinnevelly (— Rs. 5,000). The Collector of Salem reports that the strict enforcement of the rule that excess collections should be refunded within the year accounts for the increase and that the actuals of the first four months of the current year amount to Rs. 10,409 against Rs. 10,000, the sanctioned estimate for the whole year. In Madura, the increase is partly due to a transfer of Rs. 2,800 from Land Revenue to "village cess" in the Periyakulam taluk and partly to a refund of about Rs. 1,000 expected to be made to the ryots of the Palni taluk on account of dry remissions. In Cuddapah, South Arcot and Tinnevelly, the estimates are made with reference to the actuals of the previous year and of the first four months of the current year. As the actuals of the first four months of the current year, together with those of the last eight months of the previous year, amount only to Rs. 1,29,930, the Board would fix the revised estimate for the current year at Rs. 1,30,000, which is less than the actuals of 1887–88 and 1889–90.

5. For 1892–93, Collectors estimate the refunds at Rs. 1,20,150 which may be adopted in round numbers at Rs. 1,20,000.

6. *Stamp refunds—Divided head.*—The actuals of 1890–91 amounted to Rs. 80,600 against Rs. 77,000, the sanctioned estimate for that year. The increase was large in Godávari (Rs. 2,804) and Malabar (Rs. 1,239); but the Collectors concerned have not explained it.

7. For the current and next years, Collectors estimate the refunds at Rs. 80,042 and Rs. 79,050, respectively, against Rs. 79,000, the sanctioned estimate for the current year, and Rs. 80,420, the actuals of the first four months of the current year, *plus* those of the last eight months of the previous year. The Board would put down Rs. 80,000 in round figures for each of the two years.

8. *Assessed Taxes—License Tax refunds.*—There was a payment of Rs. 12 in October last; there have been no refunds under this head since then and no provision seems necessary.

9. *Assessed Taxes—Income Tax.*—The actuals of 1890–91 amounted to Rs. 11,300 against Rs. 16,000, the sanctioned estimate. The decrease occurred in eighteen districts and was mainly due to the greater care with which the original assessments were made.

10. Collectors estimate the refunds for the current year at Rs. 14,203 against Rs. 13,000, the sanctioned estimate; the increase occurs chiefly in Madura (Rs. 1,200) and North Arcot (Rs. 550). The increase in the former district is explained to be due to refunds made on account of double payments by parties, and that in the latter, to the estimate having been raised with reference to the actuals of the past year. As, however, the amount refunded has been decreasing from year to year and the actuals of the first four months of the current year, together with those of the last eight months of the previous year, amount only to Rs. 12,030, the Board thinks that a provision of Rs. 12,000 will suffice for the current year.

11. The same amount may be provided for the next year also.

12. *Forest refunds.*—In Government Order, dated 10th January 1891, Mis. No. 181, Government directed that for refunds of forest collections, separate provision should in future be made in the Land Revenue budget. Only eight

Collectors have submitted estimates which amount to Rs. 3,224 for the current year and Rs. 1,610 for the next. As the actuals of the last year for all the districts amounted to Rs. 7,700 against Rs. 5,000, the sanctioned estimate of that year, the Board would provide Rs. 10,000 for the current year, which is nearly the same as the actuals of the first four months of the current year, *plus* those of the last eight months of the previous year, viz., Rs. 9,420.

13. The average of the actuals for the past five years amounts to Rs. 6,000, but as forest revenue is increasing and refunds will increase with it, too, the Board would adopt Rs. 8,000 as the budget estimate for the ensuing year.

	Revenue.	Refunds.
	Rs.	Rs.
Actuals of 1886–87	4,100	12,46,783
Do. of 1887–88	2,700	13,74,920
Do. of 1888–89	5,300	15,15,000
Do. of 1889–90	10,200	15,57,627
Do. of 1890–91	7,700	17,95,400
Total ..	30,000	..
Average ..	6,000	..

14. The total refunds as revised by the Board thus amounts to Rs. 2,32,000 for the current year and Rs. 2,20,000 for the next. The amount debitable to Imperial and Provincial Services are given in the subjoined statement:—

Years.		Land Revenue.	Stamps.	Income-tax.	Forest.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
1891–92 ..	Imperial	97,500	20,000	6,000	..	1,23,500
	Provincial	32,500	60,000	6,000	10,000	1,08,500
	Total ..	1,30,000	80,000	12,000	10,000	2,32,000
1892–93 ..	Imperial	90,000	20,000	6,000	..	1,16,000
	Provincial	30,000	60,000	6,000	8,000	1,04,000
	Total ..	1,20,000	80,000	12,000	8,000	2,20,000

15. *Land Revenue Provincial— Charges of District Administration.*—The charges under this head are subdivided into (1) salaries of officers, (2) establishment, (3) allowances, (4) supplies and services, (5) contingencies and (6) Sub-divisional establishment, &c.

Collectors and Magistrates.	Rs.
3 Special—Ganjam, Vizagapatam and Tanjore (Rs. 2,500)	86,400
16 First Grade (Rs. 2,333⅓)[4]	4,30,080
1 Second do. (Rs. 1,800)[4]	20,730
1 Collector of Nilgiris (Rs. 2,000)[4]	23,046
13 Sub-Collectors (Rs. 1,166⅔)[4]	1,74,720
2 Principal Assistant Collectors (Rs. 1,166⅔)[4] ..	26,880
18 Head Assistant Collectors (Rs. 768½)[4] ..	1,59,322
2 Special do. (Rs. 768½)[4] ..	17,702
2 Senior do. (Rs. 768½)[4] ..	17,702
One-third salary of the Collector of Madras ..	8,960
Total ..	9,65,542
Actuals of 1886–87	9,04,100
Do. of 1887–88	9,39,900
Do. of 1888–89	9,44,500
Do. of 1889–90	9,77,500
Do. of 1890–91	9,31,200
Total ..	46,97,200
Average ..	9,39,440
Sanctioned estimate for 1891–92	9,45,000
Actuals of the first four months of 1891–92 ..	3,15,560
Do. of the last eight months of 1890–91 ..	6,34,950
Total ..	9,50,510
Board's revised estimate for 1891–92	9,50,000
Board's estimate for 1892–93	9,45,000

16. *Salaries—Salaries of Collectors, Sub and Head Assistant Collectors.*—The cost of the sanctioned scale, excluding deductions on account of Civil Service Annuity Funds, is Rs. 9,65,542 as shown in the margin. The actuals of 1890–91 amounted to Rs. 9,31,200 against Rs. 9,50,000, the sanctioned estimate for that year. The decrease was mainly due to the absence of an unusual number of permanent incumbents on leave or on other duty and to the acting incumbents being in some cases Statutory Civilians. The actuals of the past four months of the current year amount to Rs. 3,15,560 against Rs. 2,96,200, the actuals in the corresponding period of last year. If the expenditure for the remaining eight months of the current year continues at this rate, the total amount required will be Rs. 9,46,680 against Rs. 9,45,000, the sanctioned estimate. Thirteen officers are now on leave, of whom eleven are expected to return to duty within the year. Some additional provision is necessary on this account. The Board would accordingly provide Rs. 9,50,000 as the revised estimate for the current year.

17. For the ensuing year as more are likely to be on leave, the Board considers that the sanctioned estimate for the current year, viz., Rs. 9,45,000, will suffice.

18. *Assistant Collectors.*—The actuals of 1890–91 amounted to Rs. 62,700 against the sanctioned estimate of Rs. 82,000; the decrease was probably due to a larger number of officers of this class having been promoted to act in higher grades. The actuals of the past four months of the current year, which include also the salary of the Special Deputy Collectors appointed in Chingleput, North Arcot and Tinnevelly, amount to Rs. 29,550. At this rate the probable amount required for the whole year will be Rs. 88,650. But during the course of the year, some of the officers may have to revert to their permanent appointments in consequence of the return to duty of officers of higher grade, but these men will probably only oust some of the Special Deputy Collectors. The Board would accordingly reduce the sanctioned estimate and fix it at Rs. 90,000 for the revised estimate.

	Rs.
Actuals of 1888–89	84,400
Do. of 1889–90	84,600
Do. of 1890–91	62,700
Sanctioned estimate for 1891–92	1,00,000
Actuals of the first four months of the current year	29,550
Actuals of the last eight months of 1890–91 ..	39,090
Total ..	68,640
Revised estimate for 1891–92	1,00,000
Board's do. for 1892–93	85,000

19. For 1892–93, it would fix the estimate at Rs. 85,000 on the assumption that in that year there will be fewer officers of this grade in their permanent appointments and that the services of the Special Deputy Collectors will be dispensed with. The estimate very nearly approximates the actuals of 1888–89 and 1889–90.

20. *Deputy Collectors.*—The actuals of 1890–91, including the local allowance to the Wynaad Deputy Collector, amounted to Rs. 3,09,500 against Rs. 3,04,800, the cost of the sanctioned scale, and Rs. 3,00,000 and Rs. 3,13,000, the sanctioned and revised estimates, respectively, for the year. The increase over the cost of the sanctioned scale was probably due to a larger number than usual being on privilege leave.

	Rs.
1 1st-Class Deputy Collector at Rs. 700 ..	8,400
5 2nd-Class do. at ,, 600 ..	36,000
11 3rd-Class do. at ,, 500 ..	66,000
22 4th-Class do. at ,, 400 ..	1,05,600
15 5th-Class do. at ,, 300 ..	54,000
11 6th-Class do. at ,, 250 ..	33,000
Local allowance to one at Wynaad	1,800
Total ..	3,04,800
Actuals of 1888–89	3,02,400
Do. of 1889–90	3,04,300
Do. of 1890–91	3,09,500
Total ..	9,16,400
Average ..	3,05,466
Actuals of the first four months of the current year	1,05,710
Actuals of the last eight months of 1890–91 ..	2,09,270
Total ..	3,14,980
Sanctioned estimate for 1891–92	3,00,000
Revised do. for 1891–92	3,08,000
Board's do. for 1892–93	3,08,000

21. The actuals of the past four months of the current year amounted to Rs. 1,05,710 against Rs. 1,01,600 which is one-third of the cost of the sanctioned scale. The actuals for the first four months added to two-thirds of the cost of the sanctioned scale amount to Rs. 3,08,910. The Board would adopt Rs. 3,08,000 as the revised estimate for the current year: it is true that last year's figures include a considerable increase due to more being on privilege leave, and that there have not been so many men on such leave in this year; but if the season improves a more than usual number of applications will probably come in.

22. For 1892–93 which is likely to be a normal year, the Board would also adopt Rs. 3,08,000.

23. *One-fifth of the salary of the two Special Assistant Agents in the Hill Tracts of Ganjam and Vizagapatam.*—The actuals of the past four months of the current year amount to Rs. 1,320, which with Rs. 2,360, being two-thirds of the salary of these officers, will give a total of Rs. 3,680. But as the actuals of the past three years have ranged from Rs. 2,760 to Rs. 3,500 only, the Board would repeat the sanctioned estimate of the current year as for both this and the next year.

	Rs.
Actuals of 1888–89	3,500
Do. of 1889–90	3,300
Do. of 1890–91	2,760
Sanctioned estimate for 1891–92	3,540
Actuals of the first four months of the current year	1,320
Actuals of the last eight months of 1890–91 ..	1,890
Total ..	3,210
Board's revised estimate for 1891–92	3,540
Board's estimate for 1892–93	3,540

24. *Total Salaries—Land Revenue share.*—The total salaries as estimated by the Board are given in the subjoined statement compared with the actuals of the previous year and the sanctioned estimate for the current year:—

—	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.
Salaries of Collectors, Sub and Head Assistant Collectors, excluding the Collector of Madras	9,20,220	9,36,040	9,41,040	9,36,040
Assistant Collectors	62,700	1,00,000	90,000	85,000
Deputy Collectors	3,09,500	3,00,000	3,08,000	3,08,000
Total ..	12,92,420	13,36,040	13,39,040	13,29,040
Deduct one-fifth (except on the salary of the Deputy Collector for Madras District) debitable to Law and Justice	2,57,044	2,65,768	2,66,688	2,64,848
	10,35,376	10,70,272	10,72,352	10,64,192
Add one-third salary of the Collector of Madras	10,980	8,960	8,960	8,960
Assistant Collector, Bombay	1,738	..	..	..
Add one-fifth salary of two Special Assistant Agents in the Hill Tracts of Ganjam and Vizagapatam	2,760	3,540	3,540	3,540
Total, Salaries—Land Revenue share ..	10,50,854	10,82,772	10,84,852	10,76,692

25. *Huzur establishment.*—The actuals of 1890–91 amounted to Rs. 7,51,400 or Rs. 1,400 more than the sanctioned estimate. The increase is small and calls for no remark.

26. The cost of the sanctioned scale including the local allowance to the employés in Wynaad is Rs. 7,51,110. Of the Huzur and Sub-division Sheristadars still drawing the old rate of pay, there is only one under the former and two under the latter, viz., the Huzur Sheristadar of Cuddapah and the Sub-division Sheristadars of Tanjore and Nellore. The increased charge incurred on their account is Rs. 180 a month, or Rs. 2,160 a year. Adding this amount to the cost of the sanctioned scale, the total sanctioned cost amounts to Rs. 7,53,270. The actuals of the past four months of the current year amounted to Rs. 2,49,530. The total amount required for expenditure at this rate is Rs. 7,48,590. As actuals of the first four months of the current year, together with those of the last eight months of the previous year, amount to Rs. 7,50,360, the Board would repeat the sanctioned estimate for the current year, viz., Rs. 7,50,000, as the revised and budget estimates for this and the next year.

	Rs.
Actuals of 1888–89	7,38,400
Do. of 1889–90	7,50,700
Do. of 1890–91	7,51,400
Actuals of the first four months of the current year	2,49,530
Actuals of the last eight months of 1890–91 ..	5,00,830
Total ..	7,50,360
Sanctioned estimate for 1891–92	7,50,000
Board's revised estimate for 1891–92 ..	7,50,000
Board's estimate for 1892–93	7,50,000

27. *Temporary establishment.*—The Collectors' estimates amount to Rs. 31,329 for the current year and Rs. 21,571 for the next year against Rs. 19,500, the sanctioned estimate for the current year. The details of the establishments and the necessity for their entertainment are given in the subjoined statement:—

Items.	Actuals of 1890-91.	Actuals of the first four months of the current year.	Actuals of the last eight months of the previous year.	Total.	Sanctioned estimate for 1891-92.	Collector's revised estimate for 1891-92.	Board's revised estimate for 1891-92.	Collector's estimate for 1892-93.	Board's estimate for 1892-93.	——
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Assistant Collector's establishment.	933	651	450	1,101	2,200	1,056	2,000	1,056	2,000	Under this head, only one Collector, viz., that of Kistna, has provided Rs. 1,056 for both the years; but the actuals of the past four months which have amounted to Rs. 651 have occurred in five districts—Kistna, Tinnevelly, Tanjore, North Arcot and Trichinopoly. Assuming, therefore, that the expenditure in the remaining months of the year will continue at this rate, the Board would provide Rs. 2,000 for both the years.
2. Additional gumastah and peon in the Aska Deputy Tahsildar's office, Ganjam.	272	78	251	329	312	312	312	312	312	In Government Order, dated 19th May 1887, No. 2998, Revenue Department, a gumastah on Rs. 20 was sanctioned for the Deputy Tahsildar of Aska till the close of 1887-88, to attend to the treasury transactions which had increased in consequence of the Rushikulya canal work. The further retention of the gumastah was permitted in each of the years 1888-89 and 1889-90 in Government Orders, dated 16th May 1888, No. 2882, and 1st April 1889, No. 2048, Revenue Department, and in November 1889, the Collector reported that the treasury work had still further increased, and requested the employment of a Taluk Sheristadar on Rs. 60 in lieu of the additional gumastah above referred to; but Government in its Order, dated 25th August 1890, No. 5276, sanctioned only the continuance of the gumastah and gave also a peon on Rs. 6 in addition. The work is likely to continue for the next two or three years, and the provision now made represents the pay of the two hands above referred to.
3. Additional cash gumastah and a shroff in the Deputy Tahsildar's office, Parlákimedi, Ganjam.	..	..	..	..	420	..	..	..	..	In Government Order, dated 8th September 1890, Mis. No. 5528, Revenue Department, Government sanctioned the entertainment of an additional gumastah on Rs. 20 and of a shroff on Rs. 15 on account of the treasury work which devolved on the Deputy Tahsildar since the transfer of the Parlákimedi estate to the zemindar. These hands were first treated as temporary by the Accountant-General, but he has now treated it as permanent. The necessary provision will, therefore, be made under sub-divisional establishment.
4. Establishment required for survey and demarcation of wet lands commanded by the Rushikulya canal.	..	..	..	..	..	2,820	3,760	..	1,880	In Government Order, dated 8th June 1891, No. 507, Government sanctioned for six months a Sub-Assistant on Rs. 250 and such establishment as may be required by him for surveying and demarcating the wet lands commanded by the Rushikulya canal. The Collector reports that besides the Sub-Assistant, he has entertained six surveyors, ten lascars, 1 clerk and 1 draftsman at a total cost of Rs. 220 a month. In a separate communication, the Collector has further reported that the whole establishment would be needed for a year, assuming that his establishment would have been entertained on 1st June 1891, the Board would provide for eight months' pay in the revised estimate for the current year and for four months' pay in the budget estimate for the next year.

Items.	Actuals of 1890-91.	Actuals of the first four months of the current year.	Actuals of the last eight months of the previous year.	Total.	Sanctioned estimate for 1891-92.	Collector's revised estimate for 1891-92.	Board's revised estimate for 1891-92.	Collector's estimate for 1892-93.	Board's estimate for 1892-93.	——
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5. Record establishment for the Deputy Tahsildar's office, Rambha, Ganjam.	..	..	..	..	..	45	45	..	..	This provision is made to meet the pay of a clerk sanctioned in Government Order, dated 2nd June 1891, No. 3244, for three months for arranging the records of this Deputy Tahsildar's office.
6. Record establishment in the Collector's office, Ganjam.	..	..	..	..	..	..	..	1,080	1,080	The records in the Collector's office are in a very disorderly state and to arrange them properly, 4 clerks are needed for one year. The Collector makes provision for payment to them at Rs. 40, 20, 15 and 15, respectively. The provision is retained subject to the sanction of Government which will be separately applied for.
7. Record establishment in the Senior Assistant Collector's office, Ganjam.	..	..	..	..	..	..	..	360	360	The records in the Senior Assistant Collector's office also are in a bad state and to put them in order, the Collector estimates that 3 clerks, one on Rs. 30 and two on Rs. 15 each, are necessary for six months. The provision is also retained subject to the sanction of Government which will be applied for.
8. Record establishment in the Tahsildar's office, Berhampore.	..	..	..	..	..	..	..	180	180	This provision is made for the arrangement of records in the Tahsildar's office at Berhampore. The work is estimated to occupy 2 clerks for six months, and it is proposed to pay them at Rs. 15 each. This provision is also retained subject to formal application from the Collector.
9. Additional gumastahs for the three Tahsildars in Ganjam.	532	179	531	710	540	540	540	540	540	In Government Order, dated 28th February 1889, No. 130, Government sanctioned temporarily three gumastahs on Rs. 15 each for the three taluks of Chicacole, Berhampore and Goomsur. The Collector provides the requisite funds for the current and ensuing years.
10. Establishment for collection of quit-rent and land-cess on minor inams in the zemindaris of Vizagapatam.	867	1,711	867	2,578	5,112	5,112	5,112	5,112	5,112	Till December 1890, quit-rent on minor inams in zemindaris was collected by the zemindars. In that month, an establishment costing Rs. 426 a month was entertained for the purpose of collecting quit-rent, &c., direct by Government officers with reference to Government Order, dated 1st September 1890, Mis. No. 5383. Pending the results of the trial, provision will be made for payment of the establishment under this head.
11. Establishment for measuring irrigated lands in Nidadavól and Baharzalli estates.	1,224	650	779	1,429	1,818	1,352	1,352	1,352	1,352	This establishment is necessary for recording the irrigated area in zemindaris and for measuring unoccupied waste in the district for the purpose of fixing the water-rate and assessment and for detecting concealed cultivation—*vide* item 7 of Board's Proceedings, dated 19th July 1887, No. 358. The cost of this establishment including horse allowance, batta, contingencies, amounts to Rs. 1,987—*vide* Board's Proceedings disposed of in Government Order, dated 24th September 1890, No. 767. The Collector says that a portion of the establishment has not been entertained and that he has provided for actual requirements only.
12. Eleru river establishment ..	288	96	192	288	288	288	288	288	288	This establishment consists of one channel superintendent on Rs. 12 and two peons on Rs. 6 each, and was sanctioned in Government Orders, dated 21st April 1890, Mis. No. 1402, and 31st March 1887, No. 349. It looks after the distribution of water from the Eleru in the taluks of Rajahmundry and Peddápuram.

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Items.	Actuals of 1890-91.	Actuals of the first four months of the current year.	Actuals of the last eight months of the previous year.	Total.	Sanctioned estimate for 1891-92.	Collector's revised estimate for 1891-92.	Board's revised estimate for 1891-92.	Collector's estimate for 1892-93.	Board's estimate for 1892-93.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13. Tirwajasti establishment for the measurement of irrigated lands in Kistna.	2,584	1,320	1,578	2,898	1,142	743	1,320	..	..	In Government Order, dated 11th June 1891, No. 515, a part of this establishment was made permanent; it has accordingly been provided for under sub-division establishment. The continuance of the remainder consisting of 4 revenue Inspectors and 4 peons has been sanctioned until the 30th June 1891. The actual expenditure up to that date, as reported by the Accountant-General, is Rs. 1,320 which is now provided for.
14. Establishment for land acquisition in Kistna.	780	100	520	620	660	660	660	660	660	In Government Order, dated 6th June 1888, No. 326-I, an establishment, consisting of a revenue inspector on Rs. 25 and two clerks on Rs. 15 each, was sanctioned up to 31st January 1889 for expediting the acquisition of lands required for the Kistna delta works; its continued employment was subsequently permitted till 31st January 1892 in Government Orders, dated 25th February 1890, Mis. No. 1364, and 9th March 1891, Mis. No. 1606. Provision is made for the establishment.
15. Establishment in connection with Sangam project in Nellore.	386	58	222	280	..	600	600	200	200	This establishment consists of two measuring officers on Rs. 25 each per month and their continuance has been sanctioned till 31st May 1891—*vide* Government Order, dated 26th June 1891, No. 3731. The Collector provides Rs. 600 for the current year and Rs. 200 for the next. The Collector's provision will be retained subject to formal application.
16. Special Revenue Inspector's establishment for grant of loans in Cuddapah.	..	192	..	192	..	1,180	1,180	350	350	In Board's Proceedings, dated 14th May 1891, No. 2366, recorded in Government Order, dated 22nd May 1891, Mis. No. 3696, the Board sanctioned the entertainment from 1st April 1891 of 3 revenue inspectors on Rs. 35 each for six months and in Board's Proceedings, dated 21st July 1891, No. 5113, the addition of one more inspector on the same pay has been authorized. Owing to the unfavorable season, the Collector considers that the continuance of this establishment for an additional period of six months may be necessary. The probable expense will be about Rs. 1,540. Against this amount, the Collector provides Rs. 1,180 for the current year and Rs. 350 for the next, or Rs. 1,530 in all. His estimates will be retained.
17. Establishment for arrangement of records in the Collector's office, Cuddapah.	1,136	239	532	771	..	1,290	1,314	..	..	In Government Orders, dated 21st January 1888, No. 76 and 22nd August 1888, Mis. No. 4982, an establishment, costing Rs. 190 a month or Rs. 2,280 a year, was sanctioned for two years for arranging the vernacular records in the Collector's office. Subsequently in Government Order, dated 29th April 1891, Mis. No. 2655, the Accountant-General was authorized to admit the sanctioned charge without reference to the period originally sanctioned, viz., two years. The expense actually incurred up to 31st March 1891 amounted to Rs. 3,246. The balance, viz., Rs. 1,314, will now be provided in the revised estimate.

Items.	Actuals of 1890-91.	Actuals of the first four months of the current year.	Actuals of the last eight months of the previous year.	Total.	Sanctioned estimate for 1891-92.	Collector's revised estimate for 1891-92.	Board's revised estimate for 1891-92.	Collector's estimate for 1892-93.	Board's estimate for 1892-93.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
18. Temporary shroff for payment of Public Works Department cheques of Railway Branch, Cuddapah.	..	..	..	..	..	90	90	..	..	In Government Order, dated 5th May 1891, No. 2750, a shroff on Rs. 15 a month was sanctioned temporarily for six months for the Deputy Tahsildar's office at Pilor owing to heavy treasury transactions consequent on the progress of railway works at the place. Hence the provision.
19. Ramandrug Sub-Magistrate and his establishment.	608	322	330	652	660	322	322	660	660	In Government Order, dated 3rd April 1890, No. 650, Judicial, an establishment costing Rs. 110 a month was sanctioned for such period as the convalescent depôt may remain at Ramandrug. The depôt generally stops at Ramandrug for three or four months in the year, but in 1891-92, it left the place earlier and the expense actually incurred is provided in the revised estimate. For the budget estimate, the Collector makes provision for six months, which may be allowed.
20. Kurnool and Cuddapah canal establishment.	73	115	73	188	..	..	350	..	..	At the request of the Special Deputy Collector appointed to inquire into the prospects of extension of irrigation under the Kurnool-Cuddapah canal, the entertainment of a classifier on Rs. 25 *plus* Rs. 4 batta to work under the Collector was sanctioned for three or four months—*vide* Government Order, dated 15th January 1891, No. 288. The classifier, however, seems to have been retained much longer as the actuals which are debited to land revenue amount to Rs. 188. The Collector has made no provision under this head. Pending his report on a reference which will now be made, provision will be made for the current year.
21. Taluk establishment required to help in the disposal of applications under the Land Improvement and Agriculturists' Loans Acts in Chingleput.	140	2,988	140	3,128	..	..	6,000	..	..	The Collector has not submitted any estimate under this head, but from his letter in Board's Proceedings, dated 15th May 1891, No. 282-A. (Settlement), and also from Board's Proceedings, dated 17th April 1891, No. 2676, it appears that ten Revenue Inspectors were sanctioned for the five taluks in the district for a period of three months commencing from 1st April 1891, and this establishment was subsequently strengthened by the addition of six more Inspectors, five clerks and 16 peons; again from the proposition statement disposed of in Board's Proceedings, dated 30th July 1891, No. 5389, it appears that the clerical establishment was further strengthened by the addition of six clerks, and that the whole establishment was ordered to be detained till the end of September 1891. The monthly cost of the establishment is Rs. 926 and the total amount required is Rs. 5,556. Adding to this, the cost of the establishment sanctioned for the Conjeeveram taluk in Board's Proceedings, dated 19th September 1891, No. 6779, viz., Rs. 285, the Board would provide Rs. 6,000 for the current year. No provision need be made for the next year.

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Items.	Actuals of 1890–91.	Actuals of the first four months of the current year.	Actuals of the last eight months of the previous year.	Total.	Sanctioned estimate for 1891–92.	Collector's revised estimate for 1891–92.	Board's revised estimate for 1891–92.	Collector's estimate for 1892–93.	Board's estimate for 1892–93.	——
22. Zilladar in North Arcot ..	Rs. 106	Rs. 32	Rs. 64	Rs. 96	Rs. 96	Rs. 96	Rs. 96	Rs. 96	Rs. 96	In Board's Proceedings, dated 26th September 1872, No. 1915, a gumastah on Rs. 8 a month or Rs. 96 a year was sanctioned for the collection of revenues and for doing miscellaneous duties in the 17 villages transferred from the Chingleput district. The Collector says that the services of the gumastah are necessary pending the complete revision of the village establishment.
23. Additional shroff in Wandiwash taluk, North Arcot district.	110	26	110	136	120	120	70	120	..	In Government Order, dated 13th August 1888, Mis. No. 4801, a shroff on Rs. 10 a month or Rs. 120 a year was sanctioned temporarily, and in Government Order, dated 18th September 1891, Mis. No. 4691, his continuance was sanctioned permanently. The gumastah's pay up to the 30th September 1891 will accordingly be provided in the revised estimate under this head, the necessary provision from October being made under sub-divisional establishment.
24. Establishment for acquisition of land for Tiruvalúr-Mutupet Railway.	..	..	..	..	..	3,440	..	..	..	This provision will be struck out, as the charges incurred in connection with the acquisition of lands for railways are not debited to the Land Revenue budget.
25. Establishment for arranging vernacular records in the Collector's office and in the Trichinopoly, Udáyárpálaiyam and Perambalúr taluk offices.	255	90	72	163	90	90	90	200	240	In Government Order, dated 3rd February 1890, No. 774, and 24th September 1890, No. 5906, certain establishments were sanctioned for arranging the vernacular records in the Huzur and taluk office at Trichinopoly. The actuals and the revised estimate represent the expenditure incurred on their account. In the budget estimate, the Collector provides a sum of Rs. 200 and states that it is required for a similar establishment to be shortly recommended for arranging records in the Perambalúr and Udáyárpálaiyam taluks. The provision will be allowed to stand.
26. One special first-class Revenue Inspector on Rs. 45, one peon on Rs. 6 and one clerk on Rs. 20 for the settlement of compensation for lands required for branch channels in connection with the Periyár project, Madura.	852	284	568	852	568	..	852	71	71	In Government Order, dated 5th May 1890, No. 2719, the continued employment of this establishment was sanctioned till 31st October 1890, and in Government Order, dated 29th October 1890, No. 6572, its continuance was extended for a further period of one year (*i.e.*,) up to October 1891, but the Collector has made no provision in the revised estimate and only one month's pay, viz., Rs. 71, in the budget estimate. The Board presumes that the establishment is required till 31st March 1892, and has provided the necessary funds accordingly.
27. Establishment for collecting quit-rent in zemindaries in Madura.	288	96	192	288	288	290	288	290	288	This provision is required for payment of two gumastahs on Rs. 12 each a month. Their services are required for collecting quit-rent, amounting to Rs. 23,810 a year, *vide* Government Order, dated 7th March 1883, No. 345, and paragraph 2, item 13 of Board's Proceedings, dated 19th July 1887, No. 358.

Items.	Actuals of 1890–91.	Actuals of the first four months of the current year.	Actuals of the last eight months of the previous year.	Total.	Sanctioned estimate for 1891–92.	Collector's revised estimate for 1891–92.	Board's revised estimate for 1891–92.	Collector's estimate for 1892–93.	Board's estimate for 1892–93.	——
28. Establishment for arranging records in the Tenkarai taluk.	Rs. 155	Rs. 92	Rs. 155	Rs. 247	Rs. 276	Rs. 125	Rs. 213	Rs. ..	Rs. 184	In Government Order, dated 5th July 1890, Mis. No. 4129, Government sanctioned for one year the entertainment of a gumastah on Rs. 15 and an attender on Rs. 8 for arranging records in the Tenkarai taluk. Of the total expense sanctioned, Rs. 155 were incurred in 1890–91, and the balance required is only Rs. 121; but an application has just been received in which the Collector reports that he has dispensed with the establishment from 1st August 1891, but recommends its re-entertainment for a further period of one year. The Collector's application will be separately submitted for the orders of Government. Presuming that the Collector's recommendation will meet with approval, and that orders will be received by the end of October, the Board would add four months' pay for the two hands to the revised estimate. In the budget estimate provision will be made for eight months' pay of the two hands.
29. Special Deputy Collector's establishment at Tinnevelly.	..	358	..	358	..	358	358	..	..	In Government Order, dated 6th June 1891, No. 3333, an establishment, consisting of 4 clerks, 1 attender, 3 peons and 1 sweeper at an aggregate monthly cost of Rs. 130, was sanctioned for three months for the special Deputy Collector employed for jamabandi work in Tenkarai and Ambásamudram taluks. The total amount required is Rs. 390, but the Collector has provided only Rs. 358 which will be allowed.
30. Revenue Inspector's establishment in connection with the grant of loans under the Land Improvement and Agriculturists' Loans Acts, Tinnevelly.	..	187	..	187	..	300	300	..	..	In Government Order, dated 18th June 1891, No. 3596, Government approved the entertainment of 4 Revenue Inspectors on Rs. 25 each in 4 taluks of this district for three months to make inquiry regarding the grant of loans. The revised estimate provides for the actual requirements.
31. Special Revenue Inspector's establishment for loans under the Land Improvement and Agriculturists' Loans Acts, Coimbatore.	54	..	..	..	..	1,440	960	..	..	For the speedy disposal of applications for loans under the Acts, the Board in its Proceedings, dated 13th August 1891, No. 5797, sanctioned the entertainment of 4 Revenue Inspectors on Rs. 35 each for six months for 4 taluks in the district. In Board's Proceedings, dated 9th September 1891, No. 6455, the pay of the Revenue Inspector was fixed at Rs. 40. The necessary provision is made in the revised estimate.
32. Second shroff, Mangalore taluk.	40	38	..	38	40	40	40	40	40	During the kist period, an additional shroff on Rs. 10 is sanctioned every year for a period of four months—Government Order, dated 15th May 1888, No. 2693, and item 16 of Board's Proceedings, dated 19th July 1887, No. 358.
33. Establishment for survey in connection with durkhasts in South Canara.	68	..	68	68	..	..	..	..	..	The actuals represent the salary of the establishment from 1st April to 11th May 1889 sanctioned in Government Order, dated 19th November 1886, No. 1012, at a cost of Rs. 54 a month.

Items.	Actuals of 1890-91.	Actuals of the first four months of the current year.	Actuals of the last eight months of the previous year.	Total.	Sanctioned estimate for 1891-92.	Collector's revised estimate for 1891-92.	Board's revised estimate for 1891-92.	Collector's estimate for 1892-93.	Board's estimate for 1892-93.	—
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
34. Establishment for searching documents in South Canara.	696	255	468	713	720	736	720	720	720	This establishment consists of a clerk on Rs. 10 a month for the Huzur office and 5 clerks on Rs. 10 each for 5 taluk offices The total amount sanctioned in Government Order, dated 4th July 1890, No. 558, is Rs. 720. It is liable to be reduced should the fees realized fall short of the expenditure.
35. Peons, masalgi and scavenger in Ponnani taluk, Malabar.	478	159	318	477	480	480	480	480	480	In Government Order, dated 13th August 1891, Mis. No. 4457, the continuance of this establishment was sanctioned for another year.
36. Escheat establishment in Malabar.	2,925	2,278	2,084	4,362	2,568	7,404	7,404	7,404	7,404	The provision in the revised and budget estimates represents the cost of the revised scale of establishments sanctioned in Government Order, dated 7th January 1891, No. 11, and 13th May 1891, No. 2901.
Reserve	•	..	..	..	1,101	..	2,884	..	† 6,543	
Total ..	16,850	12,594	10,555	23,149	19,500	31,329	40,000	21,571	31,000	

* It will be seen that a number of temporary Revenue Inspectors and gumastahs are employed in the districts of Cuddapah, Chingleput, North Arcot, Tinnevelly and Coimbatore in connection with advances under the Land Improvement and Agriculturists' Loans Acts. These men are needed more particularly now, because of the stress of the present bad season; but a certain number of them will probably always be required according as one district after another is taken up by Collectors, and the Board would therefore suggest that for future years a lump provision of Rs. 6,000 should be sanctioned annually and placed at its disposal, this will allow of 12 Inspectors on Rs. 40 each, who would be appointed to such districts as the Settlement Commissioner might require them in and changed or abolished as necessity required. The Board has entered Rs. 6,000 for next year accordingly.

† The balance of the reserve is required for unforeseen requirements.

28. *One-fifth of the cost of the establishment of the Special Assistant Agents in the Hill tracts of Ganjam and Vizagapatam.*—The actuals of the first four months of the current year amounted to Rs. 324. The expenditure at this rate for the whole year will be Rs. 972 against Rs. 1,000, the sanctioned estimate for the current year, and Rs. 900, the actuals of last year. The Board would repeat the sanctioned estimate for both the years.

29. *Total establishment, Land Revenue share.*—The total establishment charges, excluding one-fifth debitable to Law and Justice and including one-fifth of the Agency charges, amount to Rs. 6,35,234 for the current year and Rs. 6,28,034 for the next. They are compared below with the actuals of 1890–91 and the sanctioned estimate for the current year:—

—	Actuals of 1890-91.	Sanctioned estimate for 1891-92.	Revised estimate for 1891-92.	Board's estimate for 1892-93.
	Rs.	Rs.	Rs.	Rs.
Total Huzur establishment	7,51,400	7,48,104	7,48,104	7,48,104
Temporary establishment for Assistant Collectors, &c..	15,850	19,500	40,000	31,000
Local allowance for Wynaad	..	1,896	1,896	1,896
Total ..	7,67,250	7,69,500	7,90,000	7,81,000
Deduct one-fifth, except Madras, debitable to Law and Justice	1,51,246	1,51,666	1,55,766	1,53,966
Remainder ..	6,16,004	6,17,834	6,34,234	6,27,034
Add one-fifth of Agency charges	900	1,000	1,000	1,000
Total establishment Land Revenue share ..	6,16,904	6,18,834	6,35,234	6,28,034

29-A. *Allowances.*—The sanctioned estimate for the current year is Rs. 2,53,000. Against this amount, Collectors estimate the charges at Rs. 2,72,787 for the current year and at Rs. 2,64,527 for the next. The estimates fixed by the Board under the several items included under this head are given in the subjoined statement and are compared below with the actuals of previous years and the sanctioned and revised estimates for the current year:—

—	Actuals of			Actuals of the past four months of the current year.	Actuals of the last eight months of 1890-91.	Total.
	1888-89.	1889-90.	1890-91.			
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Fixed tentage of Collectors ..						
2. Do. of Sub-Collectors ..						
3. Do. of Head Assistant Collectors	33,500	33,800	33,000	11,190	22,140	33,330
4. Fixed tentage of Assistant Collectors						
5. Fixed tentage of Deputy Collectors						
Total ..	33,500	33,800	33,000	11,190	22,140	33,330
6. Travelling allowance of the above officers	95,600	93,300	95,600	38,490	60,980	99,470
7. Travelling allowance of Tahsildars and Deputy Tahsildars	..	..	..	..	..	..
8. Travelling allowance of establishment	1,12,500	1,21,300	1,35,400	60,830	87,930	1,48,760
Total ..	2,41,600	2,48,400	2,64,000	1,10,510	1,71,050	2,81,560

—	Sanctioned estimate for 1891-92.	Collectors' revised estimate for 1891-92.	Board's revised estimate for 1891-92.	Estimate for 1892-93	
				Collectors'.	Board's.
	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Fixed tentage of Collectors ..	12,600	12,342	12,300	12,600	12,600
2. Do. of Sub-Collectors..	6,300	6,314	6,300	6,300	6,000
3. Do. of Head Assistant Collectors	9,200	9,157	9,100	9,220	9,100
4. Fixed tentage of Assistant Collectors	2,600	2,206	2,200	2,656	2,200
5. Fixed tentage of Deputy Collectors	4,300	4,132	4,100	4,521	4,100
Total ..	35,000	34,151	34,000	35,327	34,000
6. Travelling allowance of the above officers	97,000	1,03,552	1,00,000	1,00,100	1,00,000
7. Travelling allowance of Tahsildars and Deputy Tahsildars	..	..	8,500	..	51,300
8. Travelling allowance of establishment	1,21,000	1,35,084	1,35,000	1,29,100	1,25,000
Total ..	2,53,000	2,72,787	2,77,500	2,64,527	3,10,300

Items 1 *to* 5.—The actuals of 1890–91 amounted to Rs. 33,000 against Rs. 34,600, the sanctioned estimate for that year; the decrease was due partly to the non-payment of tentage allowance to officers on leave and partly to some Deputy Collectors not having provided themselves with tents. The actuals of the first four months of the current year amounted to Rs. 11,190. The actual requirements for the remaining eight months amount to Rs. 22,984 as shown in the margin, * thus raising the total amount required for the whole year to Rs. 34,174; but, considering that the actuals of the past three years have ranged from Rs. 33,000 to Rs. 33,800, the Board considers that Rs. 34,000 will be sufficient for the current year. For 1892–93, Collectors estimate the charges at Rs. 35,327 against the probable expenditure of Rs. 35,796 as particularized in margin. † The Board, however, would adopt the same figure as in the current year, viz., Rs. 34,000.

* Tentage for eight months for—	Rs.
21 Collectors at Rs. 50 each	8,400
15 Sub-Collectors at Rs. 35 each	4,200
22 Head Assistant Collectors at Rs. 35 each.	6,160
15 Assistant Collectors on an average and 43 Deputy Collectors at Rs. 11 each	5,104
Total ..	23,864
Deduct tentage of ten Deputy Collectors who have not got tents	880
Remainder ..	22,984

† 21 Collectors for 12 months at Rs. 50 each per month	Rs. 12,600
15 Sub-Collectors for 12 months at Rs. 35 each per month	6,300
22 Head Assistant Collectors for 12 months at Rs. 35 each per month	9,240
15 Assistant Collectors on an average for 12 months at Rs. 11 each	1,980
43 Deputy Collectors for 12 months at Rs. 11 each	5,676
Total ..	35,796

Item No. 6.—The actuals for 1890–91 amounted to Rs. 95,600 against Rs. 1,00,000, the sanctioned estimate for the year. The actuals of the first four months of the current year amounted to Rs. 38,490. At this rate, the amount required for the whole year is Rs. 1,15,470. But the amount provided by the Collectors is Rs. 1,03,552 for the current year and Rs. 1,00,100 for the next, against Rs. 97,000, the sanctioned estimate. The increase over the sanctioned estimate is due to provision being made to meet the charges of more frequent touring on the part of the Collectors and their Divisional officers owing to bad season. The Board would accordingly fix the revised estimate at Rs. 1,00,000, which is only Rs. 530 more than the actuals of the first four months of the current year and of the last eight months of the previous year. For 1892–93 the same figure will be repeated, as by recent orders the attention of officers has been drawn to the necessity for touring for the full term required by Government.

Item No. 7.—In Government Order, dated 8th September 1891, No. 839, Government has resolved to give horse allowance of Rs. 15 a month to all Tahsildars and

to such of the Deputy Tahsildars as have divisions exceeding 150 square miles. There are altogether 155 Tahsildars and 170 Deputy Tahsildars in this Presidency. Replies to Board's Proceedings calling for information regarding the range of Deputy Tahsildar's divisions are yet due from a few districts. It seems probable, however, that provision will have to be made for about 130 Deputy Tahsildars.

The amount required per month will be Rs. 155 + 130 × 15 or Rs. 4,275, or Rs. 51,300 for a year. Assuming that the proposal of the Government will be brought into force at the close of the current calendar year, the Board will provide Rs. 8,500 for the current year and Rs. 51,300 for the next year.

Item No. 8.—The actuals of 1890-91 amounted to Rs. 1,35,400 against the sanctioned estimate of Rs. 1,14,400. The increase was large in North Arcot, Salem, Chingleput, Nellore, Malabar, Nilgiris and Coimbatore and was due to increased travelling performed both by Huzur and Taluk establishments on account of the census. The actuals of the first four months of the current year amounted to Rs. 60,830. The probable amount required at this rate for the whole year is Rs. 1,82,490, but Collectors provide Rs. 1,35,084 against Rs. 1,21,000, the sanctioned estimate. The increase as compared with the sanctioned estimate occurs chiefly in Nellore, Coimbatore, Salem, Malabar, Bellary, South Canara, Anantapur and Tinnevelly, and is due chiefly to frequent travelling on account of bad season and to provision being made by some Collectors with reference to the actuals of the past four months. The Board would adopt the Collectors' estimates in round numbers at Rs. 1,35,000, which is less than the actuals of last year by Rs. 400. For 1892–93, Collectors estimate the probable expenditure at Rs. 1,29,100; but, looking to the actuals of 1888–89 and 1889–90, which amounted to Rs. 1,12,500 and Rs. 1,21,300, respectively, and assuming that the season in the next year will be normal, the Board would reduce the Collectors' estimate to Rs. 1,25,000.

30. *One-fifth travelling and tentage allowances of the two Special Assistant Agents and the travelling allowance of their establishment and of the Sub-Magistrates and their establishment in the hill tracts of Ganjam and Vizagapatam.*—The charges under this head are incurred only in Ganjam and Vizagapatam. The actuals of the past four months amounted to Rs. 595. The total amount required at this rate for the whole year is Rs. 1,785. Against this sum, the Collectors provide Rs. 1,800 both for the current and ensuing years. The Board would accept the Collectors' estimate both for the revised and budget estimates.

	Rs.
Actuals of 1888–89	1,550
Do. of 1889–90	1,620
Do. of 1890–91	1,540

31. *The total allowances—Land Revenue share.*—The total allowances, Land Revenue share, after deducting one-fifth debitable to Law and Justice and adding the provision made for the Agency charges, amount to Rs. 2,23,800 for the current year and Rs. 2,50,040 for the next. The details are given below in comparison with the actuals of the past year and the sanctioned estimate for the current year :—

—	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.
Total allowances as given in the statement	2,64,000	2,53,000	2,77,500	3,10,300
Deduct one-fifth debitable to Law and Justice	52,800	50,600	55,500	62,060
Remainder ..	2,11,200	2,02,400	2,22,000	2,48,240
Add one-fifth of Agency charges	1,540	1,800	1,800	1,800
Total allowances, Land Revenue share ..	2,12,740	2,04,200	2,23,800	2,50,040

32. *Supplies and services.*—Collectors estimate the charges under this head at Rs. 2,06,030 for the current year and Rs. 1,68,971 for the next, against Rs. 1,47,000, the sanctioned estimate, and Rs. 1,47,400, the actuals of 1890–91. The details of the provision made by the Board for the several items included under this head are given in the subjoined statement :—

Items.	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Actuals of the first four months of the current year.	Actuals of the last eight months of 1890–91.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1. Petty construction and repairs	59,100	68,700	61,700	7,070	54,600	61,670
2. Cost of land	1,200	1,100	1,800	100	1,640	1,740
3. Charges for remittance of treasure within the district	20,600	19,200	19,400	6,880	13,060	19,940
4. Law charges in the Revenue Department ..	3,500	49,900	9,900	3,500	7,560	11,060
5. Charges for service of Revenue processes ..	27,100	26,100	25,100	8,770	15,320	24,090
6. Search fees and registration charges in connection with application for loans under the Land Improvement and Agriculturists' Loans Acts	14,000	21,700	21,200	28,080	19,750	47,830
7. Miscellaneous			8,300	2,150	7,030	9,180
Total ..	1,25,500	1,86,700	1,47,400	56,550	1,18,960	1,75,510

Items.	Sanctioned estimate for 1891–92.	Collectors' revised estimate for 1891–92.	Board's revised estimate for 1891–92.	Budget estimate for 1892–93.	
				Collectors'.	Board's.
8	9	10	11	12	
	RS.	RS.	RS.	RS.	RS.
1. Petty construction and repairs	75,000	70,808	76,000	60,272	70,000
2. Cost of land	2,000	1,799	1,800	1,835	1,800
3. Charges for remittance of treasure within the district	19,300	19,622	19,600	19,620	19,600
4. Law charges in the Revenue Department ..	6,200	9,133	9,000	6,930	7,000
5. Charges for service of Revenue processes ..	30,000	29,177	28,000	30,524	28,000
6. Search fees and registration charges in connection with application for loans under the Land Improvement and Agriculturists' Loans Acts	14,500	70,098	60,000	44,490	30,000
7. Miscellaneous		5,393	9,700	5,300	9,500
Total ..	1,47,000	2,06,030	2,04,100	1,68,971	1,65,900

Districts.	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Collectors' estimate for 1892–93.			Board's estimate for 1892–93.
						Original works.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	3,800	2,100	2,400	3,000	3,000	1,200	2,525	3,725	3,725
2. Vizagapatam ..	2,900	2,300	2,100	2,292	2,932	1,870	2,695	4,565	4,565
3. Godávari	1,800	1,700	3,000	2,700	3,085	1,480	920	2,400	2,400
4. Kistna	5,700	10,200	3,500	8,045	8,045	662	1,949	2,611	2,611
5. Nellore	2,800	2,100	2,400	2,500	2,920	1,500	1,500	3,000	3,000
6. Cuddapah	1,400	1,100	900	2,500	2,500	..	2,000	2,000	2,000
7. Anantapur	200	1,300	1,000	1,000	1,000	..	1,000	1,000	1,000
8. Bellary	2,600	1,700	800	2,000	2,000	350	600	950	950
9. Kurnool	1,700	1,600	2,400	2,000	2,200	..	1,500	1,500	1,500
10. Madras	600	..	..	..	..	..	..	..	..
11. Chingleput ..	2,100	2,800	2,500	2,500	2,500	..	3,000	3,000	3,000
12. North Arcot ..	5,100	5,900	4,900	4,380	5,930	720	4,960	5,680	5,680
13. South Arcot ..	2,800	3,500	3,300	3,000	3,000	..	..	..	3,000
14. Tanjore	7,600	8,400	7,600	8,040	9,005	100	8,260	8,360	8,360
15. Trichinopoly ..	1,900	4,300	3,100	2,704	3,004	1,699	1,128	2,827	2,827
16. Madura	1,400	2,300	3,100	4,720	4,720	650	2,122	2,772	2,772
17. Tinnevelly ..	3,500	4,100	4,700	5,670	5,670	1,790	3,731	5,521	5,521
18. Coimbatore ..	2,800	3,700	5,600	5,957	5,957	995	1,081	2,076	2,076
19. Nilgiris	..	..	..	..	..	..	..	..	..
20. Salem	3,000	3,000	3,200	3,000	3,000	..	3,000	3,000	3,000
21. South Canara ..	1,300	2,500	1,300	1,080	1,080	..	1,585	1,585	1,585
22. Malabar	4,100	4,100	3,900	3,520	3,520	..	3,700	3,700	3,700
Reserve ..	..	..	..	4,392	932	..	..	..	6,728
Total ..	59,100	68,700	61,700	75,000	76,000	13,016	47,256	60,272	70,900

Item 1.—The actuals of last year amounted to Rs. 61,700 against the sanctioned estimate of Rs. 72,000. The decrease was large in Kistna (Rs. 2,350), South Canara (Rs. 830), Bellary and South Arcot (Rs. 700 each), Ganjam, Madura and Malabar (Rs. 600 each) and Tanjore (Rs. 580). In Kistna, Ganjam and Madura, the decrease was due to the non-execution of certain sanctioned works. The Collectors do not explain why the works were not executed. In Bellary, South Arcot and Malabar, the decrease was due to the execution by the Public Works Department of certain works provided for in the Land Revenue budget as they required professional knowledge. In Tanjore, certain works were considered unnecessary. No explanation is given for the short outlay in South Canara. For the current year, Collectors fix the revised estimate at Rs. 70,808 against Rs. 70,608, the sanctioned estimate. The latter is exclusive of a provision of Rs. 4,392 kept as a reserve under the Board's disposal to meet any emergent works. Of this reserve, a sum of Rs. 4,260 has from time to time been allotted to the districts noted in the margin. The Collector of Kurnool wants a further sum of Rs. 200 for the construction of a latrine for his office. Providing for a further reserve of Rs. 1,000, the Board would fix the revised estimate for the current year at Rs. 76,000. For 1892–93, no estimate has yet been received from South Arcot. The estimates of the remaining Collectors amount to Rs. 60,272. Adding for South Arcot a sum of Rs. 3,000, which is about the average of the actuals of the past three years, the total amounts to Rs. 63,272. Reserving a sum of Rs. 6,728 for expenditure on unforeseen works, the Board would fix the estimate at Rs. 70,000. The estimate received from Tanjore includes as usual provision of Rs. 4,000 for the annual repairs and maintenance of the Tanjore palace made with reference to Government Order, dated 22nd July 1884, No. 1663, Financial Department. The detailed lists of works have not yet been received from Nellore and Salem. The Collectors concerned are requested to submit them without delay.

	RS.
Vizagapatam	640
Godávari	385
Nellore	420
North Arcot	1,550
Tanjore	965
Trichinopoly	300
Total ..	4,260

Item No. 2.—The actuals of 1890–91 amounted to Rs. 1,800 against Rs. 4,000, the sanctioned estimate of that year. The decrease was due to the fact that it was not found necessary to buy in for Government lands sold for arrears of revenue in as many cases as was anticipated. For the current and ensuing years, Collectors provide Rs. 1,799 and Rs. 1,835, respectively. As the actuals of the first four months of the current year *plus* those of the last eight months of the previous year very nearly approximate the Collectors' figures, the Board would adopt them in round numbers at Rs. 1,800 for both the years.

Item No. 3 calls for no remark, the Collectors' estimates being framed with reference to the actuals of the past years.

Item No. 4.—The actuals of 1890–91 amounted to Rs. 9,900 against the sanctioned estimate of Rs. 4,900. The increase occurred in Salem (Rs. 4,181) and Tinnevelly (Rs. 785). The Collector of the former district says that the marked increase was due chiefly to the payment of costs in the Sendamangalam mittah sanctioned in Government Order, dated 17th December 1889, No. 998. The Collector of Tinnevelly says that the item is of a fluctuating nature. For the current year Collectors provide Rs. 9,133 against Rs. 6,200, the sanctioned estimate. The increase occurs in Tanjore (Rs. 2,350), Madura (Rs. 350) and Chingleput (Rs. 230). In Tanjore, it is due to the payment of Rs. 2,150 on account of costs awarded in compensation case No. IV of 1890; the estimates for Madura and Chingleput have been raised with reference to the actuals of the first four months of the current year which amounted to Rs. 426 against Rs. 520, the total sanctioned estimate for both the districts. The Board would adopt the Collectors' estimates in round figures at Rs. 9,000. For the next year also, the local officer's estimate of Rs. 7,000 in round figures may be adopted.

Item 5.—The actuals for 1890–91 amounted to Rs. 25,100 against Rs. 33,000, the sanctioned estimate, and Rs. 27,100 and Rs. 26,100, the actuals of 1888-89 and 1889-90, respectively. The decrease which occurred in all the districts except Ganjam, Vizagapatam and Tinnevelly, and ranged from Rs. 36 in Godávari to Rs. 1,376 in

South Arcot was due (1) to no establishments having been entertained in three districts although provision had been made for the purpose, (2) to smaller establishments having been entertained in some, and (3) to the establishments in others having been entertained for shorter period than had been originally anticipated. Collectors provide Rs. 29,177 for the current year and Rs. 30,524 for the next. Considering that the actuals of the first four months of the current year and those of the last eight months of the previous year amount to only Rs. 24,090, and considering also that the actuals of the past four years have been steadily decreasing from Rs. 31,200 in 1887–88 to Rs. 25,100 in 1890–91, the Board thinks that not quite so much as the Collector's estimate will be required. When the season improves, however, collections, which have been suspended in some districts, will commence again with vigour and there may, therefore, then be an increase of establishment required for this purpose. The Board would accordingly fix the estimate for both 1891–92 and 1892–93 at Rs. 28,000.

Item 6.—Provision for this item was hitherto included under the next item, Miscellaneous, but in paragraph 5 of Government Order, dated 26th November 1890, No. 962, Government directed that it should be shown separately. The actuals of the last year amounted to Rs. 21,200, and those of the first four months of the current year to Rs. 28,080. The large expenditure in the first four months of this year was due to the liberal advances granted chiefly to the ryots of Chingleput and North Arcot for sinking wells, &c., in consequence of the bad season in those districts. In these two districts alone the cost of search fees and registration charges amounted to Rs. 22,600. For the current and ensuing years, Collectors estimate the expenditure at Rs. 70,098 and Rs. 44,490, respectively. It is not likely that the expenditure during the remaining portion of the year will continue as heavy as in the past months. The Board would, however, provide Rs. 60,000 for this year and Rs. 30,000 for the next.

Item 7.—The actuals of 1890-91 amounted to Rs. 8,300 and those of the first four months of this year to Rs. 2,150. Adding to the latter, the expenditure incurred in the last eight months of 1890–91, viz., Rs. 7,030, the total comes to Rs. 9,180. Against this amount, Collectors provide Rs. 5,393 for this year and Rs. 5,300 for the next, but their figures do not include the payments made to the Public Works Workshops for supplies received from them. The average cost of supplies received from the Public Works Workshops during the last three years amounts to Rs. 4,266 * which, with the Collectors' estimates, would raise their estimates to Rs. 9,659 and Rs. 9,566, respectively. The Board would accordingly fix the revised and budget estimates at Rs. 9,700 and Rs. 9,500, respectively.

	Rs.
* 1888–89	3,500
1889–90	5,200
1890–91	4,100
Total ..	12,800
Average ..	4,266

33. *One-fifth of the Agency charges of Ganjam and Vizagapatam.*—Only the Collector of Vizagapatam has made a provision of Rs. 800 for both the years against Rs. 450, the actuals of each of the years 1889–90 and 1890–91 and Rs. 1,000, the sanctioned estimate for the current year. The actuals of the first four months of the current year amounted to Rs. 184; the probable amount required at this rate for the whole year will be Rs. 552. The Board would fix the revised and budget estimates at Rs. 600.

34. *Total supplies and services including Agency charges in Ganjam and Vizagapatam.*—The total supplies and services as fixed by the Board thus amount to Rs. 2,04,700 for the current year and Rs. 1,66,500 for the next, against Rs. 1,48,000, the sanctioned estimate for 1891–92 and Rs. 1,47,850, the actuals of 1890–91.

—	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.
Total supplies and services	1,47,400	1,47,000	2,04,100	1,65,900
Add one-fifth of the Agency charges	450	1,000	600	600
Total ..	1,47,850	1,48,000	2,04,700	1,66,500

35. *Contingencies.*—The Collectors' estimates for the current and ensuing years amount to Rs. 1,68,039 and Rs. 1,66,648, respectively, against Rs. 1,77,000, the sanctioned estimate, and Rs. 1,64,700, the actuals for 1890–91. The details of the estimates as fixed by the Board are given in the subjoined statement:—

Items.	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Actuals of the first four months of the current year.	Actuals of the last eight months of 1890–91.	Total.
1	2	3	4	5	6	7
Contingencies subject to regular audit.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Purchase and repair of furniture costing Rs. 50 or more	16,200	14,400	8,600	240	2,000	2,240
2. Purchase of articles manufactured out of India costing Rs. 5 or more	50	250	100	20	70	90
3. Purchase of periodicals and newspapers.	50	350	700	320	470	790
4. Hot and cold weather charges	2,700	2,700	3,400	2,360	1,360	3,720
5. Charges for binding books in Collectors' offices	3,000	3,900	3,800	370	3,460	3,830
6. Office rents	11,700	11,400	10,400	3,490	7,130	10,620
7. Rates and taxes	6,200	7,500	9,600	2,570	7,080	9,650
8. Elephant charges	2,000	1,700	4,800	440	4,220	4,660
9. Miscellaneous including cost of stores.	3,200	3,700	7,000	100	6,240	6,340
Contingencies admissible without detailed audit.						
10. Carriage of stationery and records ..	1,15,800	1,26,600	1,16,300	38,870	80,300	1,19,170
11. Peons' belts and badges						
12. Purchase and repair of furniture costing less than Rs. 50 each						
13. Purchase of articles manufactured out of India and costing less than Rs. 5 each.						
14. Binding books in other than Collectors' offices						
15. Miscellaneous						
Total ..	1,60,900	1,72,500	1,64,700	48,780	1,12,330	1,61,110

Items.	Sanctioned estimate for 1891–92.	Collectors' revised estimate for 1891–92.	Board's revised estimate for 1891–92.	Budget estimate for 1892–93.	
				Collectors'.	Board's.
	8	9	10	11	12
Contingencies subject to regular audit.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Purchase and repair of furniture costing Rs. 50 or more	18,000	7,555	12,000	1,950	10,000
2. Purchase of articles manufactured out of India costing Rs. 5 or more	1,400	2,076	2,000	2,050	2,000
3. Purchase of periodicals and newspapers.	200	190	500	190	200
4. Hot and cold weather charges	3,200	3,924	3,500	4,200	3,500
5. Charges for binding books in Collectors' offices	4,000	3,880	3,900	4,040	4,000
6. Office rents	11,000	9,623	9,600	8,240	8,200
7. Rates and taxes	9,000	10,981	9,700	10,390	10,000
8. Elephant charges	1,900	2,000	2,000	2,000	2,000
9. Miscellaneous including cost of stores.	4,000	1,100	4,000	1,100	4,600
Contingencies admissible without detailed audit.					
10. Carriage of stationery and records ..	37,000	40,465	39,500	40,700	39,500
11. Peons' belts and badges	3,000	3,060	3,000	3,290	3,300
12. Purchase and repair of furniture costing less than Rs. 50 each	18,000	19,350	18,300	23,828	18,000
13. Purchase of articles manufactured out of India and costing less than Rs. 5 each.	200	200	200	300	300
14. Binding books in other than Collectors' offices	1,300	1,300	1,300	1,370	1,400
15. Miscellaneous	64,800	62,335	62,500	63,000	63,000
Total ..	1,77,000	1,68,039	1,72,000	1,66,648	1,70,000

The only items which require explanation are 1, 2, 3, 4, 6, 7, 8 and 9; the provision for the rest is made with reference to the actuals of past years and to the Collectors' estimates.

Item 1.—The actuals of 1890–91 amounted to Rs. 8,600 against Rs. 12,000, the sanctioned estimate for that year; the decrease was due to the discontinuance of the supply of iron safes with reference to Government Order, dated 28th February 1890, No. 373, Judicial. Only the Collectors of the eight marginally-noted districts expect to incur expenditure under this head and their estimates amount to Rs. 7,555 for the current year and to Rs. 1,950 for the next. The details of the former estimate are shown in the margin. In Godávari, Kistna, and the Nílgiris the provision is required for purchase of almirahs and small record racks; in Cuddapah 35 wooden racks, costing Rs. 5,640, are expected to be purchased within the year. The Collector has not yet submitted his application for these racks, or explained the necessity for them, but the Board retains his provision in the meantime. In South Arcot provision is made for the purchase of certain furniture such as a scale, an iron safe and seven gongs which are said to be urgently required; in the remaining districts it is proposed to purchase scales during the year. To the provision made by Collectors the Board would add a sum of Rs. 4,445 to meet any urgent requirements from other districts and to provide for the purchase of some safes for treasuries and would fix the estimate at Rs. 12,000. For 1892–93, Collectors provide Rs. 1,950 as particularized in the margin. It is stated that these amounts are required for purchase of almirahs, record racks and book cases, each costing Rs. 50 and over. Transferring to this head, the estimate of Rs. 100 provided by the Collector of Cuddapah under item 2 for purchase of an iron safe for securing valuables for the District Magistrate, the total amounts to Rs. 2,050. In Government Order, dated 18th August 1891, No. 765, Financial Department, Government directed that iron safes should be supplied to all treasuries which have no strong rooms. In reference to this order Collectors have been requested to submit an indent, a part of which will be complied with in the current year but most of which will have to be complied with in the next year. It cannot now be stated how many safes will be required by Collectors. The Board would provide Rs. 8,000 for the purpose. Adding this amount to the Collectors' estimate, the total amount required is Rs. 10,050, which will be provided accordingly in round figures.

	Rs.
Vizagapatam	300
Godávari	200
Kistna	200
Cuddapah	5,640
South Arcot	635
Nílgiris	150
Salem	330
South Canara	100
Total ..	7,555

	Rs.
Godávari	300
Kistna	200
Bellary	300
Karnool	400
Madura	200
Nilgiri	150
Salem	300
South Canara	100
Total ..	1,950

Item 2.—The sanctioned estimate under this head is Rs. 1,400. The Collectors of South Arcot, Tanjore and South Canara now require a further sum of Rs. 676 to purchase Chubb's locks and time-pieces. The revised estimate will be fixed in round figures at Rs. 2,000. For 1892–93, the Collectors' estimates amount to Rs. 2,050. Of the amount provided in Cuddapah, Rs. 100 have been transferred to item 1. In Kistna, the amount is stated to be required for unforeseen charges; the Collector of Godávari has not explained the necessity for the provision which he has made; in the other districts, the provision is required for purchase of clocks, time-pieces, Chubb's locks, cyclostyles, &c. The Board would fix the budget estimate in round numbers at Rs. 2,000.

Item 3.—Collectors estimate the charges under this item at Rs. 190 for both the years against Rs. 200, the sanctioned estimate. Considering that the actuals of the past two years amounted to Rs. 350 and Rs. 700, respectively, and considering also that the actuals of the first four months of this year have already amounted to Rs. 320, the Board thinks that the revised estimate for the current year may be fixed at Rs. 500.

For the next year, the Board would provide Rs. 200, the sanctioned estimate for the current year.

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Item 4.—The actuals of 1890–91 amount to Rs. 3,400 against Rs. 3,000, the sanctioned estimate. The increase was chiefly due to the Accountant-General having debited to this head the cost of clothing to the extent of Rs. 361 purchased for the peons in the Nílgiri district. Collectors estimate the charges for the current and ensuing years at Rs. 3,924 and Rs. 4,200, respectively, against 3,200, the sanctioned estimate for the current year. The bulk of the increase occurs in the Nílgiri district and is only nominal, for Rs. 600 provided under item 9. Miscellaneous for purchase of warm clothing for peons are now transferred to this head following the procedure observed by the Accountant-General. The increase in the remaining districts is small and has not been explained. The total amount required is thus Rs. 3,800, which is much above the average of the actuals of the past three years, viz., Rs. 2,700. But the actuals of the first four months are Rs. 2,360 against Rs. 2,040 in the corresponding period of 1890–91. The Board would, therefore, fix Rs. 3,500 as the revised estimate for the current year and budget estimate for next year.

Item 6.—The actuals of 1890–91 amounted to Rs. 10,400 against Rs. 11,300, the sanctioned estimate. The decrease occurred chiefly in Godávari (Rs. 611), Bellary (Rs. 250), Tinnevelly (Rs. 267), Nílgiris (Rs. 300) and Malabar (Rs. 200). The Collector of Bellary explains that the decrease was due to the transfer from October 1890 of the Huzur Deputy Collector's office to the new Collector's building. In the remaining districts, it was due to the claim for rent of certain buildings not having been preferred within the year. In Coimbatore the actuals were about Rs. 500 more than the sanctioned estimate, but no explanation has been furnished by the Collector. For the current year, Rs. 9,623 are provided by Collectors against Rs. 11,000, the sanctioned estimate. The variations occur chiefly in Godávari (— Rs. 460), Madras (— Rs. 1,480), Cuddapah (+ Rs. 125), Madura (+ Rs. 192) and Coimbatore (+ Rs. 230). No explanation has been furnished for the decrease in Godávari. In Madras, the decrease is due to the transfer of the Deputy Collector's office from a private to a Government building during the year. In Cuddapah and Madura, provision is made for payment of arrears, and in Coimbatore, the increase is partly due to the enhancement of the rent of the Deputy Tahsildar's building at Gopichettipaliem owing to certain improvements effected to it and partly to provision being made for payment of arrears. The estimate proposed by Collectors for the next year is according to the actual requirements. The Collector of Cuddapah has reduced the next year's provision by Rs. 425 as he thinks that the new office now under construction for the Town Deputy Tahsildar will be ready for occupation at the beginning of that year. The Board would adopt the Collector's estimates in round figures at Rs. 9,600 and Rs. 8,200 for the current and ensuing years, respectively.

Item 7.—The actuals for 1890–91 exceeded the sanctioned estimate of that year by Rs. 2,600. Nearly the whole of the increase, Rs. 2,284, occurred in Cuddapah and was due to the assessment on the new Collector's office having been previously based on a low estimate. For the revised estimate, Collectors provide Rs. 10,981 against Rs. 9,000, the sanctioned estimate. The bulk of the increase occurs in Bellary (Rs. 1,080), Nellore (Rs. 300), Cuddapah (Rs. 146), Trichinopoly (Rs. 130) and Coimbatore (Rs. 111). In the first two districts it is due to provision being made for payment of assessment on the new Collector's office buildings. In Bellary it is further due to provision being made for arrear payments also. The increase in Cuddapah is due to the Municipality levying increased water-tax. In Trichinopoly, the Town Tahsildar has been moved to the building hitherto occupied by the District Munsiff and provision is now made for payment of assessment on this building. In Coimbatore the increase is due to enhancement of assessment owing to improvements effected to certain Government buildings there. Though the Collectors' estimates amount to Rs. 10,981, the actuals of the first four months of the current year, added to those of the last eight months of the previous year, amount only to Rs. 9,650, and the actuals of the last year, which include an arrear payment in Cuddapah of about Rs. 2,284, amounted to only Rs. 9,600; the Board would accordingly fix the revised estimate for the current year at Rs. 9,700. For 1892–93 the Collectors' estimates amount to Rs. 10,390, and as the item is one which increases as the number of Government buildings increases, the Board would allow Rs. 10,000.

Item 8.—The actuals of last year amounted to Rs. 4,800, which is Rs. 2,800 in excess of the sanctioned estimate. The excess was due to the purchase by the Collector of Godávari of certain elephants from the Commissariat Department. No change is needed in the provision made under this item for the current year and it may be repeated for the ensuing year also.

Item 9.—The actuals of 1890–91 amounted to Rs. 7,000. This includes the value of Chubb's locks and other stores to the extent of Rs. 5,825 received in that year. Under the revised estimate, only two Collectors, viz., those of Godávari (Rs. 1,000) and Nellore (Rs. 110), have made provision. The Collector of the former district requires the amount probably for payment of repair charges of Government boats, while the Collector of the latter district requires the amount for payment of fees for the examination of gosha female pensioners and for payment of registration charges. In Board's Proceedings, dated 11th April 1891, No. 229, application has been made for purchase of cyclostyles to the value of Rs. 1,500. Providing for a small reserve of Rs. 1,400 to meet any unforeseen charges, the Board would fix the revised estimate at Rs. 4,000. For the budget estimate the average of the actuals of the past three years, viz., Rs. 4,600, will be adopted.

36. *Total contingencies admissible without detailed audit.*—The total contingencies admissible without detailed audit as fixed by the Board amount to Rs. 1,24,800 for the current year and Rs. 1,25,500 for 1892–93, against Rs. 1,24,300, the sanctioned estimate for the current year and Rs. 1,26,600 and 1,16,300, the actuals for 1889–90 and 1890–91, respectively.

37. *One-fifth of the Agency charges of Ganjam and Vizagapatam.*—The Collectors of these two districts estimate the charges at Rs. 2,000 for both the years against Rs. 2,800 and Rs. 2,690, the actuals for 1889–90 and 1890–91, respectively. As the actuals of the first four months alone amount to about Rs. 980, the Board would provide thrice that amount or Rs. 2,900 as the revised and budget estimates.

38. The total contingencies debitable to Land Revenue, after deducting the amount chargeable to Law and Justice and adding the provision made for charges in the Agency tracts, amount to Rs. 1,40,854 for the current year and Rs. 1,39,132 for the next year: the details are given in the subjoined abstract:—

—	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.
Total contingent charges	1,64,700	1,77,000	1,72,000	1,70,000
Deduct one-fifth debitable to Law and Justice except Madras	32,522	34,740	34,046	33,768
Remainder ..	1,32,178	1,42,260	1,37,954	1,36,232
Add one-fifth of Agency charges ..	2,690	2,000	2,900	2,900
Total Contingencies, Land Revenue share ..	1,34,868	1,44,260	1,40,854	1,39,132

39. *Telegram charges.*—The actuals of 1890–91 amounted to Rs. 14,800 against Rs. 13,000, the sanctioned estimate of that year. The increase occurred chiefly in Godávari and Madura; the Collector of the former district has not furnished any explanation. In the latter district the increase was due to a larger number of messages sent departmentally and to "the supply of funds for Postal Department by wire on applications:" the Board does not understand the latter reason. For the revised estimate Collectors propose Rs. 18,997 against Rs. 13,000, the sanctioned estimate. The increase occurs chiefly in North Arcot (Rs. 1,550), Ganjam (Rs. 1,400), Godávari (Rs. 900), Madura (Rs. 550) and Chingleput (Rs. 400). In North Arcot and Chingleput the estimate is raised with reference to the actuals of the past four months of the current year which amounted to Rs. 740 and Rs. 286, respectively, against Rs. 108 and Rs. 39 in the corresponding period of the previous year. The increase was due to the scarcity prevailing in those districts which necessitated frequent telegraphic messages. The increase in Madura was due to the transmission of the weekly telegraphic season reports to Government in addition to those sent to the Board and also to the messages "sent in reply to applications for funds from the Postal Department." The Collector of Godávari has not explained the increase in his district: the provision is probably made with reference to the actuals of last year. The actuals of the first four months of the current year amounted to Rs. 6,200. The probable charges at this rate for the whole year will amount to Rs. 18,600. As the actuals of the first four months of the current year together with those of the last eight months of the previous year amount to Rs. 16,790, the Board would fix the revised estimate at Rs. 17,000. For the next year the Board would adopt the average of the actuals of the last three years, viz., Rs. 14,500.

	Rs.
Actuals of 1888–89	12,800
Do. of 1889–90	15,900
Do. of 1890–91	14,800
Total ..	43,500
Average ..	14,500
Actuals of the first four months of the current year.	6,200
Actuals of last eight months of previous year ..	10,590
Total	16,790
Sanctioned estimate for 1891–92	13,000
Collector's revised estimate for 1891–92	18,997
Board's revised estimate for 1891–92	17,000
Collector's estimate for 1892–93	15,890
Board's estimate for 1892–93	14,500

40. *Postage charges.*—In Government Order, dated 28th February 1890, No. 157, Financial Department, Government directed that from April 1890 the postage charges of all the departments under the control of Collectors should be debited to Land Revenue. The actuals of the first four months of the current year amounted to Rs. 56,030. At this rate the probable charges for the whole year will be Rs. 1,68,090 against Rs. 1,64,000, the actuals for 1890–91 and Rs. 1,63,493 and Rs. 1,63,700, the Collectors' estimates for the current and ensuing years, respectively. The Board would provide Rs. 1,64,000 for both the years.

	Rs.
Actuals of 1890–91	1,64,000
Actuals of the first four months of the current year	56,030
Actuals of last eight months of 1890–91	1,12,000
Total ..	1,68,030
Sanctioned estimate for 1891–92	1,60,000
Collector's revised estimate for 1891–92 ..	1,63,493
Board's revised estimate for 1891–92	1,64,000
Collector's estimate for 1892–93	1,63,700
Board's estimate for 1892–93	1,64,000

41. The total contingent charges including telegram and postage charges amount to Rs. 3,21,854 for the current year and Rs. 3,17,632 for the next year. The details are given in the subjoined statement in comparison with the actuals of the past year and the sanctioned estimate for the current year:—

—	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.
Total contingencies	1,34,868	1,44,260	1,40,854	1,39,132
Telegram charges	14,800	13,000	17,000	14,500
Postage charges	1,64,000	1,60,000	1,64,000	1,64,000
Total ..	3,13,668	3,17,260	3,21,854	3,17,632

42. *Sub-divisional establishment.*—The cost of the sanctioned scale including the amount required for payment of local allowance to the subordinates employed in the Nílgiri and Malabar-Wynaad amounts to Rs. 16,18,140. To this has to be added (1) the amount required for payment of village establishments sanctioned for the Kistna district in Government Order, dated 28th October 1890, No. 837, and (2) the amount required for payment of additional gumastahs for some Deputy Tahsildars sanctioned in Government Order, dated 13th June 1891, No. 3495. The total requirement is Rs. 16,39,236. The actuals of 1890–91 amounted to Rs. 15,11,600 against Rs. 16,04,346, the sanctioned scale of last year. The decrease was chiefly due

	Rs.
Actuals of 1888–89	
Do. of 1889–90	14,80,000
Do. of 1890–91	14,74,100
	15,11,600
Sanctioned estimate for 1891–92	15,95,000
Board's revised estimate for 1891–92	15,90,000
Board's estimate for 1892–93	15,95,000
Actuals of the first four months of 1891–92 ..	5,27,630
Do. of last eight months of 1890–91 ..	10,20,140
Total ..	15,47,770

to the revised scale of pay sanctioned for Revenue Inspectors not having been given in all cases for want of passed men. The actuals of the first four months of the current year amounted to Rs. 5,27,630. The amount required at this rate for the whole year will be Rs. 15,82,890, or Rs. 56,346 less than the sanctioned scale. As yet the revised scale of Revenue Inspectors has not been brought into full force, but as fully qualified men are increasing in number it soon will be. Making allowance for increased charges on this account during the remaining months of this year, the Board would fix the revised estimate for the current year at Rs. 15,90,000 and the budget estimate for the next year at Rs. 15,95,000.

43. *One-fifth of the salaries of the Hill Sub-Magistrates and their establishment.*—The actuals of the first four months of the current year under this head amount to Rs. 2,110. The probable amount required at this rate for the whole year is Rs. 6,330. Seeing that the actuals of the past two years amounted to Rs. 6,600 and Rs. 6,440, respectively, and that the sanctioned estimate for the current year was Rs. 6,700, the Board would fix the revised and budget estimates for the current and ensuing years at Rs. 6,600.

44. *Provision for additional Sub-Magistrates and their establishment.*—In Government Order, dated 8th September 1891, No. 839, Government directed that the Additional Sub-Magistrates' scheme should be modified so as to cost not more than 2½ lakhs a year. To work this out on the lines laid down in the Government Order, information has been called for from Collectors. Assuming that the modified proposals will come into operation by the beginning of next calendar year, the amount required will be two months' pay of the Sub-Magistrates and their establishment, or Rs. 41,666. To this must be added a sum of Rs. 6,440 * required for purchase of furniture, belts and badges for the new Sub-Magistrates' peons. The total requirement is therefore Rs. 48,000 in round numbers. Under Government Order, dated 8th December 1890, No. 927, paragraph 1, one-fifth of the amount is debitable to Land Revenue and the remainder to Law and Justice. Rs. 9,600 will accordingly be provided as the revised estimate for the current year. For the next year one-fifth of 2½ lakhs or Rs. 50,000 will be provided.

	Rs.
* Cost of three chairs for an Additional Sub-Magistrate and his establishment of two clerks at Rs. 4 each	12
Cost of three tables at one on Rs. 10 and two on Rs. 8 each	26
Belts and badges for two peons to be allowed to the Additional Sub-Magistrate at Rs. 4 each ..	8
Total ..	46
For about 140 Sub-Magistrates = 46 × 140 = ..	6,440

45. The Land Revenue share of the above charges after deducting one-fifth debitable to Law and Justice and adding one-fifth salary of the Agency Sub-Magistrates and of the proposed additional Sub-Magistrates and their establishments is Rs. 12,90,564 for the current year and Rs. 13,34,964 for the next. The details are given below in comparison with the actuals of the previous year and the sanctioned estimate of the current year :—

	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.
Total Sub-divisional establishment	15,11,600	15,95,000	15,90,000	15,95,000
Deduct one-fifth debitable to Law and Justice	2,99,976	3,16,252	3,15,636	3,16,636
Remainder ..	12,11,624	12,78,748	12,74,364	12,78,364
Add one-fifth of Agency charges	6,440	6,700	6,600	6,600
Add one-fifth provision for Additional Sub-Magistrates and their establishment	..	53,800	9,600	50,000
Total ..	12,18,064	13,39,248	12,90,564	13,34,964

46. *Amindevi coir charges.*—These charges which are incurred only in the South Canara district amounted during the year 1890–91 to Rs. 23,300 against Rs. 29,586, the sanctioned estimate for that year; the decrease was due to the quantity of coir received before the close of the official year having been smaller than usual. For the current and ensuing years the Collector provides Rs. 32,786 and Rs. 29,586, respectively. The increase in the revised estimate is owing chiefly to the payment made for last year's coir being received in the early part of this year. The Collectors' estimates will be adopted for both the years :—

Items.	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Actuals of the first four months of 1891–92.	Actuals of last eight months of 1890–91.	Total.	Sanctioned estimate for 1891–92.	Collector's revised estimate for 1891–92.	Board's revised estimate for 1891–92.	Collector's estimate for 1892–93.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment ..	34,500	34,800	23,300	24,670	5,010	29,680	2,286	2,286	2,286	2,286	2,286
2. Travelling allowance ..							300	300	300	300	300
3. Contingencies ..							27,000	30,200	30,200	27,000	27,000
Total ..	34,500	34,800	23,300	24,670	5,010	29,680	29,586	32,786	32,786	29,586	29,586

47. *Local Fund audit clerks.*—Collectors have provided Rs. 18,613 for the current year and Rs. 18,210 for 1892–93 against Rs. 17,600, the sanctioned estimate and Rs. 17,800, the actuals of 1890–91. As the actuals of the first four months of the current year together with those of the last eight months of the past year amount to Rs. 18,040, the Board would fix the revised estimate for the current year at Rs. 18,000. The budget estimate for the next year may be fixed at the same figure.

	Rs.
Actuals of 1888–89	17,800
Do. of 1889–90	17,600
Do. of 1890–91	17,800
Do. of first four months of 1891–92	6,260
Do. of last eight months of 1890–91	11,780
Total ..	18,040
Sanctioned estimate for 1891–92	17,600
Collector's revised estimate for 1891–92	18,613
Board's do. do.	18,000
Collector's estimate for 1892–93	18,210
Board's estimate for 1892–93	18,000

48. *Hospital charges.*—These charges are incurred in the three northernmost districts of the Presidency as well as in Cuddapah and Kurnool. The Collectors concerned have estimated the charges at Rs. 9,378 for the current year and Rs. 9,480 for 1892–93, against Rs. 13,500, the sanctioned estimate, and Rs. 10,730, the actuals for 1890–91. The Surgeon-General estimates the charges for 1892–93 at Rs. 9,910 and says that he is unable to furnish a revised estimate as the Accountant-General has not given him the actuals applied for. The estimates fixed by the Board are compared below with the actuals of previous years and the sanctioned estimate for the current year :—

Items.	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Actuals of the first four months of 1891–92.	Actuals of last eight months of 1890–91.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	10,500	7,710	9,500	1,600	6,720	8,320
2. Travelling allowance	1,450	980	1,050	240	720	960
3. Contingencies	290	250	180	40	130	170
Total ..	12,240	8,940	10,730	1,880	7,570	9,450

Items.	Sanctioned estimate for 1891–92.	Collector's revised estimate for 1891–92.	Board's estimate for 1891–92.	Collector's estimate for 1892–93.	Surgeon-General's estimate for 1892–93.	Board's estimate for 1892–93.
	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	12,060	8,178	8,200	8,280	8,760	8,760
2. Travelling allowance	1,150	990	990	990	940	1,030
3. Contingencies	290	210	210	210	210	210
Total ..	13,500	9,378	9,400	9,480	9,910	10,000

Item 1.—The revised estimate as proposed by Collectors is Rs. 8,178 against Rs. 12,060, the sanctioned estimate. The decrease occurs chiefly in Vizagapatam. The Collector says that he has provided for payment of three third-class hospital assistants, while the Surgeon-General had provided for two apothecaries and two hospital assistants at the time he framed his estimate last year. The Collector's estimate may be adopted in round numbers at Rs. 8,200. For 1892–93 the Surgeon-General's estimate of Rs. 8,760 may be adopted.

Items 2 *and* 3.—The estimates under these two heads are fixed with reference to the actuals of past years and the Surgeon-General's estimate.

49. *One-fifth of the Medical Agency charges in Ganjam and Vizagapatam.*—The Collectors of these districts estimate the charges at Rs. 700 both for the current and ensuing years against Rs. 700 and Rs. 650, the actuals of 1889–90 and 1890–91. The Collectors' estimates may be adopted for both the years.

50. *Total Medical charges, Land Revenue share.*—The total medical charges, Land Revenue share, after deducting one-fifth charges debitable to Law and Justice and adding the provision made for Agency charges are Rs. 8,220 for the current year and Rs. 8,700 for the next. The details are given below :—

—	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.
Total medical charges	10,730	13,500	9,400	10,000
Deduct one-fifth debitable to Law and Justice	2,146	2,700	1,880	2,000
Remainder	8,584	10,800	7,520	8,000
Add one-fifth of Agency charges	650	700	700	700
Total ..	9,234	11,500	8,220	8,700

	Rs.
Actuals of 1888–89	35,23,600
Do. of 1889–90	36,31,500
Do. of 1890–91	36,10,400
Sanctioned estimate for 1891–92	37,69,000
Board's revised estimate for 1891–92	38,20,000
Board's estimate for 1892–93	38,30,100

51. *Total Land Revenue charges.*—The subjoined statement shows in one view the Land Revenue estimates proposed by the Board in comparison with the actuals of previous years and the sanctioned and revised estimates for the current year :—

—	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Board's revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.
Salaries of Collectors, &c.	10,50,854	10,82,772	10,84,852	10,76,692
Establishment	6,16,904	6,18,834	6,35,234	6,28,034
Allowances	2,12,740	2,04,200	2,23,800	2,50,040
Supplies and services	1,47,850	1,48,000	2,04,700	1,66,500
Contingencies	3,13,668	3,17,260	3,21,854	3,17,632
Sub-divisional establishment	12,18,064	13,39,248	12,90,564	13,34,964
Amindevi coir charges	23,300	29,586	32,786	29,586
District audit clerks	17,800	17,600	18,000	18,000
Hospital charges	9,234	11,500	8,220	8,700
Total ..	36,10,414	37,69,000	38,20,010	38,30,148
In round numbers ..	36,10,400	37,69,000	38,20,000	38,30,100

52. *Chank fishery charges.*—This fishery takes place only in Tinnevelly, the Collector of which estimates the charges at Rs. 7,500 for both the years against Rs. 6,000, the sanctioned estimate and Rs. 8,340, the actuals of last year. The details are given below :—

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—	Actuals of 1889–90.	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Collector's revised estimate for 1891–92.	Board's revised estimate for 1891–92.	Collector's estimate for 1892–93.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	372	350	384	384	384	384	384
2. Contingencies	1,417	7,990	5,416	7,116	5,942	7,116	5,942
3. Coral establishment	380	..	200	..	..	..	..
Total ..	2,169	8,340	6,000	7,500	6,326	7,500	6,326

Item 2.—This is the only item which calls for remark. The actuals of the past year amounted to Rs. 7,990 against Rs. 5,466, the sanctioned estimate. The decrease was due to the unusually large number of shells taken during the year, viz., 343,726, against 55,639 in 1889–90. This of course means a corresponding increase in the payments therefor and was owing partly to the chank beds having been very little fished during the preceding three years, but mainly to the employment of Arab divers whom the Ceylon Government refused for the pearl fishery held there. For the current and ensuing years the Collector had provided Rs. 7,116 with reference to the actuals of 1890–91, but his later estimate, *vide* Board's Proceedings, dated 4th September 1891, No. 532, is only Rs. 5,942, which will be adopted for both the years.

53. *Stamps.*—The subjoined statement shows in one view the details of the estimates fixed by the Board for the several items included under this head. They are compared with the actuals of the past three years and the sanctioned estimate for the current year.

Items.	'ACTUALS OF			Sanctioned estimate for 1891-92.	Collector's revised estimate for 1891-92.	Board's revised estimate for 1891-92.	BUDGET ESTIMATE FOR 1892-93.		Actuals of the first four months of the current year.	Actuals of the last eight months of the previous year.
	1888-89.	1889-90.	1890-91.				Collector's.	Board's.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.										
Salaries.										
1. Assistant Superintendent of Stamps	} 13,280	} 3,080	3,480	3,600	4,200	4,200	..	6,000	1,200	2,400
2. Establishment		} 10,470	10,280	10,300	10,300	10,300	..	10,300	3,480	6,400
Supplies and Services.										
3. Freight on European stores and stamps from England	570	550	640	600	600	600	..	600	160	420
Contingencies.										
4. Rents, rates and taxes	290	290	290	290	286	290	300	290	..	290
5. Service postage	300	270	220	300	230	230	300	230	60	170
6. Do. telegram	50	60	80	80	49	50	100	60	20	80
7. Miscellaneous	} 4,220	190	}	}	98	100	200	100	}	}
8. Contingencies admissible without detailed audit ..		} 4,020	3,940	4,330	4,822	4,330	4,300	4,020	1,320	2,910
Total ..	4,860	4,830	4,530	5,000	5,485	5,000	5,300	4,700	1,400	3,400
Total, Superintendence ..	18,710	18,930	18,880	19,500	5,485	20,100	5,300	21,600	6,240	12,620
CHARGES FOR THE SALE OF GENERAL STAMPS.										
Presidency Town.										
9. Establishment	2,790	2,650	2,810	2,796		2,640		2,436	890	1,350
10. Discount on sale of general stamps	2,960	2,910	2,870	3,300	3,000	2,950	3,000	2,950	1,050	1,900
11. Office expenses and miscellaneous	..	..	..	24	50	24	50	24	..	..
Total, Presidency charges ..	5,750	5,560	5,680	6,120	3,050	5,614	3,050	5,410	1,940	3,730
District charges.										
12. Discount on sale of general stamps	88,270	93,570	96,290	1,00,604	96,836	96,800	96,800	96,800	36,460	61,260
Contingencies.										
13. Postage charges	} 6,810	5,730	2,620	} 2,776	} 2,840	..	..	..	850	1,820
14. Miscellaneous						2,786	2,850	2,790		
Total ..	6,810	5,730	2,620	2,776	2,840	2,786	2,850	2,790	850	1,820
Total, District charges ..	95,080	99,300	98,910	1,03,380	99,676	99,586	99,650	99,590	37,310	63,080
Total charges for the sale of General Stamps ..	1,00,830	1,04,860	1,04,590	1,09,500	1,02,726	1,05,100	1,02,700	1,05,000	39,250	66,810
15. Discount on Court-fee stamps	29,540	30,490	29,990	30,500	30,673	30,500	30,700	30,500	8,600	21,880
16. Do. on stamp paper for copies	10,060	10,550	10,270	10,500	10,540	10,500	10,560	10,500	2,370	7,840
Total ..	39,600	41,040	40,260	41,000	41,213	41,000	41,260	41,000	10,970	29,720
Grand Total, Stamps ..	1,59,140	1,64,830	1,63,730	1,70,000	1,49,424	1,66,200	1,49,260	1,67,600	56,460	1,09,150

The only items which call for remark are 1, 2, 7 to 9 and 13 and 14.

Item 1.—During the first six months of this year, the permanent Assistant Superintendent of Stamps was paid at Rs. 300 a month. The total salary drawn by him is therefore Rs. 1,800. During his absence on privilege leave his successor was paid Rs. 229 for one month. The Assistant Superintendent has recently been transferred to Madura and M.R.Ry. Kalyanasundaram Chettiar Avargal has been appointed as the permanent Assistant Superintendent of Stamps, but the latter is now on census duty and is not likely to be relieved of that duty for two months more, *i.e.*, till 30th November. The person acting for him will be paid at Rs. 229 from September to November. For the remaining three months of the year, the pay of the permanent incumbent has to be provided. The total amount required for the year thus amounts to Rs. 4,200 which is provided as the revised estimate for the current year. In the budget estimate for the next year the permanent incumbent's pay is provided for 12 months.

Item 2.—The cost of the sanctioned scale is Rs. 860-8-0 a month or Rs. 10,326 a year. This will be adopted in round numbers at Rs. 10,300 for both the years.

Items 7 *and* 8.—The charges under these heads are estimated at Rs. 4,920 for the current year and Rs. 4,600 for the next against Rs. 4,330, the sanctioned estimate. The increase in the revised over the sanctioned estimate is chiefly due to a payment of about Rs. 337 made to the Superintendent of the Government Press for ruling stamp papers for Court copies. The actuals, however, of the first four months of this year, added to those of the last eight months of the previous year, amount only to Rs. 4,230. The Board would accordingly provide Rs. 4,430 as the revised estimate for the current year. For the next year it would fix Rs. 4,120, the average of the actuals of the past three years.

Item 9.—The cost of the sanctioned scale is Rs. 203 * a month or Rs. 2,436 a year against Rs. 2,796, the cost of the sanctioned scale for last year. The decrease was due to the abolition of the Mount Road stamp vendor on Rs. 30 a month from 16th June with reference to Government dated Order, 29th June 1891, No. 3771. Provision is made for the actual requirements for both the years.

	Rs.
* Two stamp vendors at Rs. 75 and 40	115
One gumastah	30
One shroff	20
One attendar	10
Four peons on Rs 7 each	28
Total ..	203

Items 13 *and* 14.—The decrease in the actuals of last year as compared with those of the two previous years was due to the debit of postage charges to land revenue with reference to Government Order, dated 28th February 1890, No. 157, Financial Department. The actuals of the first four months of the current year amounted to Rs. 850. The probable amount required at this rate for the whole year is Rs. 2,550, but Collectors have provided Rs. 2,840 for the current year and Rs. 2,850 for the next. The Board would adopt their figures with little alteration as they are only slightly in excess of the actuals of the first four months of the current year and of the last eight months of the previous year.

54. *Income-tax.*—The provision made by Collectors under this head is Rs. 15,233 for the current year and Rs. 15,257 for the next against Rs. 16,000, the sanctioned estimate. The amounts fixed by the Board for the several items included under this head are given in the subjoined statement in comparsion with the actuals of the past three years and the sanctioned estimate for the current year.

Items.	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Actuals of the first four months of 1891–92.	Actuals of the last eight months of 1890–91.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Salaries	1,800	1,800	1,800	600	1,200	1,800
2. Establishment	10,580	10,660	10,840	2,870	7,550	10,420
Allowances.						
3. Wynaad allowance	180	60	110	30	80	110
4. Conveyance allowance	250	420	420	140	280	420
5. Travelling allowance	250	230	390	130	290	420
Total, Allowances ..	680	710	920	300	650	950
6. Commission	2,420	2,480	2,400	610	1,650	2,260
7. Service postage	170	300	30	..	..	..
8. Telegrams	5	10	10	4	9	13
9. Miscellaneous	305	240	200	53	167	220
Total, Contingencies ..	2,900	3,030	2,640	667	1,826	2,493
Grand Total ..	15,960	16,200	16,200	4,437	11,226	15,663

Items.	Sanctioned estimate for 1890–91.	Collectors' revised estimate for 1891–92.	Board's revised estimate for 1891–92.	Collectors' estimate for 1892–93.	Board's estimate for 1892–93.
	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Salaries	1,800	1,800	1,800	1,800	1,800
2. Establishment	10,600	9,795	12,000	9,772	12,000
Allowances.					
3. Wynaad allowance	120	120	120	120	120
4. Conveyance allowance	420	420	420	420	420
5. Travelling allowance	250	350	350	350	350
Total, Allowances ..	790	890	890	890	890
6. Commission	2,500	2,475	2,460	2,475	2,460
7. Service postage	..	..	..	..	..
8. Telegrams	10	13	10	25	10
9. Miscellaneous	300	260	240	295	240
Total, Contingencies ..	2,810	2,748	2,710	2,795	2,710
Grand Total ..	16,000	15,233	17,400	15,257	17,400

The only items which require explanation are 2 and 8.

Item 2.—Only twelve Collectors provide Rs. 9,795 for the current year and Rs. 9,772 for the next against Rs. 10,600, the sanctioned estimate. The cost of the establishment as sanctioned in Government Order, dated 31st August 1891, No. 800, is Rs. 11,280 which, allowing for a slight increase as the result of the present inquiry into the working of the Madras Income-tax Commissioner's office, will be adopted in round numbers as Rs. 12,000 both for the current and ensuing years.

Item 8.—The actuals of the past years represent the postage charges incurred in the despatch of letters, &c., connected with income-tax, but Government in its order, dated 28th February 1890, No. 157, Financial Department, has directed that all postage charges incurred in the several departments in Collectors' offices should be debited to Land Revenue; no provision is therefore necessary under this head.

55. *Administration, Board of Revenue—Financial Commissioners and establishment.*—The subjoined statement shows the details of the estimates proposed by the Board for its own office in comparison with the actuals of the past three years and the sanctioned estimate for the current year.

3393/16

Items.	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Actuals of the first four months of the current year.	Actuals of the last eight months of 1890–91.	Total.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Board's estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Commissioners of Land Revenue ..	94,935	73,584	75,943	29,141	49,375	78,516	76,320	83,400	76,320
2. Secretary (1,500—60—1,800)	15,020	18,202	19,712	6,510	13,793	20,303	19,000	19,200	17,280
3. Head Assistant Collector for the supervision of record work	..	..	..	..	..	..	..	2,581	1,844
Total ..	1,09,955	91,786	95,655	35,651	63,168	98,819	95,320	1,05,181	95,444
Establishment.									
4. Four clerks (200 and over)							16,200	16,200	16,200
Eighteen clerks (between 50 and 200)							16,200	18,000	18,000
Twenty-six clerks (below 50)							9,840	9,240	9,240
Eight servants							3,696	3,696	3,696
General Records.	50,582	50,873	50,876	16,666	33,801	50,467			
Two clerks (between 50 and 200)							2,100	2,100	2,100
Four clerks (below 50) ..							1,320	1,320	1,320
Six servants ..							648	648	648
Provision for acting allowances							..	296	296
Special Fund establishment.							960	960	960
5. Two clerks (50 and 30) .	960	960	1,004	318	684	1,002	125	2,061	968
Temporary establishment	294	148	..	..	..	..	51,089	54,521	53,428
Total establishment ..	51,836	51,981	51,880	16,584	34,485	51,469	1,500	1,300	1,300
Allowances.									
6. Travelling allowance ..	1,599	1,030	1,254	145	491	636			
Contingencies.							8,201	12,258	12,088
7. Purchase of furniture, &c.	11,992	4,296	12,237	2,643	10,191	12,834	1,140	1,140	1,140
8. Rents, rates and taxes ..	1,129	1,135	1,135	568	567	1,135	3,600	3,500	3,500
9. Postage charges ..	4,170	3,581	3,493	750	2,553	3,303	850	800	800
10. Telegram charges ..	737	823	722	270	508	778	300	300	300
11. Telephone charges ..	..	296	214	..	214	214	14,091	17,998	17,828
Total ..	18,028	10,131	17,801	4,231	14,033	18,264	1,62,000	1,79,000	1,68,000
Grand Total ..	1,81,418	1,54,928	1,66,590	57,011	1,12,177	1,69,188			

Item 1.—The sanctioned estimate is Rs. 76,320. During the year, the 1st and 2nd Members went on privilege leave for a period of $2\frac{1}{2}$ and 2 months respectively. The additional expenditure incurred on this account is about Rs. 14,723. Under paragraph 17 of Government Order, dated 17th November 1888, No. 800, half of this amount, less 4 per cent. deduction on account of civil service annuity funds, will be debited to Land Revenue. The necessary sum (Rs. 83,400 in round numbers) has been provided for the current year.

Item 2.—The actuals of the first four months of the current year amounted to Rs. 6,510. The probable requirement during the remainder of the year is Rs. 11,437. During the absence of the Acting Secretary on privilege leave for about a month, his successor's pay, amounting to Rs. 1,241, was debited to this head. The sum of these three items, or Rs. 19,200 in round numbers, will be provided in the revised estimate. For 1892–93 provision will be made at Rs. 1,500 a month, being the starting pay of the appointment less the fund deductions. If Government should be pleased to sanction the appointment of an Assistant Secretary, the necessary provision will, of course, have to be added to the above.

Item 3.—In Government Order, dated 8th January 1891, Mis. No. 86, Government was pleased to sanction the employment for six months of a special officer of the grade of Head Assistant Collector and an establishment for making selections and

indexing the Board's records. Mr. Buckley was appointed as the special officer, but he has not been able to join the Board's office, as his services were required in connection with the scarcity in the North Arcot district. As the season has now improved, the Board hopes that Government will be able to depute an officer to work at its office from the 15th November next. The Board has therefore made the necessary provision in the revised and budget estimates.

Item 4.—The actuals of the first four months of the current year amounted to Rs. 16,666, the probable charges required at this rate for the whole year will be Rs. 49,998 against Rs. 51,204, the cost of the sanctioned scale. As the actuals of the past three years have ranged from Rs. 50,582 to Rs. 50,876 when the cost of the sanctioned scale was Rs. 50,004, the Board would fix the revised and budget estimates at Rs. 51,500. The increased provision will be required for payment of leave allowances.

Item 5.—In Government Order, dated 17th November 1890, No. 7042, Government sanctioned the employment for nine months of a copyist on Rs. 25 a month to re-copy certain Board's manuscript volumes, which were damaged by white-ants. A clerk was employed for the duty from November 1890, and in the current year provision is made for five months.

The Board proposes to take on the special temporary establishment sanctioned for indexing its records from 1st November next. It has accordingly provided Rs. 1,936 for the current year and Rs. 968 for the next.

Item 7.—The actuals of 1890-91 amounted to Rs. 12,237 against Rs. 6,190, the sanctioned estimate of that year, the increase was due chiefly to the purchase of record-racks, tents and certain law books sanctioned respectively in Government Orders, dated 5th January 1891, No. 6, 8th January 1891, No. 9, and 19th August 1890, No. 497. The total charges incurred in these purchases amounted to Rs. 4,945. The actuals of the first four months of the current year amounted to Rs. 2,643, but this includes hot-weather charges; but it is proposed to replace the old wall-racks in the Board's general record-room by new ones. The present ones are for one thing attached too closely to the wall and are very open to the attacks of white-ants; they are also all open, and as no regard was apparently had in their construction to the dimensions of the volumes, records, and bundles to be put in them, they are too high, wasting much space and sufficiently wide. It is calculated that the new racks will contain all the existing old records and will leave space for accommodating some of the more recent records, so that they will render the retention of the racks in the middle of the hall unnecessary and will thus enable the admission of more light into the room—a reform that is much needed. Plans and estimates for the new racks have been prepared and will be submitted separately for sanction after scrutiny and check by the Public Works Department. The racks are estimated to cost about Rs. 10,000 after allowing for the value of the timber used for the present racks. Making a provision of Rs. 5,000 in each year, the Board would provide Rs. 12,258 in the current year and Rs. 12,088 for the next.

56. *Remittance of treasure beyond the district.*—Collectors estimate the charges at Rs. 13,404 for the current year and Rs. 12,280 for the next against Rs. 30,400, the sanctioned estimate and Rs. 36,400, the actuals of last year. The Collectors' estimate do not include the charges incurred in the Presidency town, which average about Rs. 8,000. The actuals of the first four months of the current year amounted to Rs. 11,610; the probable amount required at this rate for the whole year is Rs. 34,830. The Board would accordingly fix the revised estimate for the current year at Rs. 35,000 in round numbers. For the ensuing year it would adopt the average of the actuals of the last three years, viz., Rs. 33,000.

	Rs.
Actuals of 1888-89	33,800
,, of 1889-90	27,500
,, of 1890-91	36,400
Total ..	97,700
Average ..	32,566
Sanctioned estimate for 1891-92	30,400
Collectors' revised estimate for 1891-92	13,404
Board's do. do.	35,000
Collectors' estimate for 1892-93	12,280
Board's do. do.	33,000
Actuals of the first four months of 1891-92 ..	11,610
,, of last eight months of 1890-91 ..	19,940
Total ..	31,550

57. The subjoined statement shows in one view the total estimates fixed by the Board in comparison with the average of the actuals of the past three years and the sanctioned estimate of the current year:—

Items.	Average on the actuals of the three years ending 1890-91.	Actuals of 1890-91.			Sanctioned estimate for 1891-92.		
		Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds	2,35,600	1,17,900	1,04,500	2,22,400	1,06,500	97,500	2,04,000
3. Land Revenue	35,88,500	..	36,10,400	36,10,400	..	37,69,000	37,69,000
3. Chank fishery charges	5,250	..	8,340	8,340	..	6,000	6,000
6. Stamps	1,62,570	40,932	1,22,798	1,63,730	42,500	1,27,500	1,70,000
10. Income-tax	16,120	8,100	8,100	16,200	8,000	8,000	16,000
18. Administration	1,67,640		1,66,590	1,66,590	..	1,62,000	1,62,000
32. Miscellaneous—							
Remittance of treasure beyond the district	32,570	36,400	..	36,400	30,400	.	30,400
Total ..	42,08,250	2,03,332	40,20,728	42,24,060	1,87,400	41,70,000	43,57,400

Items.	Board's revised estimate for 1891-92.			Board's estimate for 1892-93.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds	1,23,500	1,08,500	2,32,000	1,16,000	1,04,000	2,20,000
3. Land Revenue	..	38,20,000	38,20,000	..	38,30,100	38,30,100
3. Chank fishery charges	..	6,326	6,326	..	6,326	6,326
6. Stamps	41,550	1,24,650	1,66,200	41,900	1,25,700	1,67,600
10. Income-tax	8,700	8,700	17,400	8,700	8,700	17,400
18. Administratoin	..	1,79,000	1,79,000	..	1,68,000	1,68,000
32. Miscellaneous—						
Remittance of treasure beyond the district	35,000	..	35,000	33,000	..	33,000
Total ..	2,08,750	42,47,176	44,55,926	1,99,600	42,42,826	44,42,426

58. *Process service establishment in Revenue Courts.*—Only the Collectors of the districts noted in the margin * estimate the charges under this head. Their estimates amount to Rs. 8,200 for the current year and Rs. 9,264 for the next year against Rs. 15,000, the sanctioned estimate. As the actuals of the past years are not available, the Board would make the usual provision of Rs. 15,000 for both the years.

District.	For 1891-92.	For 1892-93.
	Rs.	Rs.
* Ganjam	360	360
Vizagapatam	2,000	2,000
Kistna	144	144
North Arcot	220	220
South Arcot	20	20
Tanjore	936	936
Trichinopoly	100	100
Madura	1,775	1,800
Tinnevelly	1,700	2,736
Salem	300	300
South Canara	225	228
Malabar	420	420
Total ..	8,200	9,264
† Vizagapatam	200	200
Godávari	300	300
Anantapur	..	100
Bellary	10	10
North Arcot	100	100
South Arcot	50	50
Trichinopoly	60	60
Tinnevelly	900	900
Salem	1,000	1,000
Malabar	800	800
Total ..	3,420	3,520

59. *Fees to pleaders for conducting Civil and pauper suits.*—Under this head provision is made only by the Collectors of the ten districts noted in the margin.† Their estimates amount to Rs. 3,420 for the current year and Rs. 3,520 for the next year against Rs. 8,000, the sanctioned estimate. It is presumed that the Collectors of the remaining districts have included their estimates in the budgets submitted by them to the High Court in their capacity as District Magistrates. The actuals under this head are not

separately available in the office of the Accountant-General; the Board would repeat the current year's sanctioned estimate for both the current and ensuing years.

(A true Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Commissioner of Salt, Abkári and Separate Revenue.
" to all Collectors.
" to the Accountant-General.
" to the Surgeon-General with the Government of Madras.
" to the Superintendent of Stamps.

APPENDIX I.

SANCTIONED scale of Huzur establishment.

Districts.	Clerks on Rs. 200 and above.		Clerks between Rs. 50 and Rs. 200.		Clerks below Rs. 50.		Servants.		Total.	
	Number.	Pay.	Number.	Pay.	Number.	Pay.	Number.	Pay.	Number.	Pay.
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjam	1	200								
Vizagapatam	1	200	13	920	49	1,210	74	573	137	2,903
Godávari	1	225	13	975	46	1,160	75	579	135	2,914
Kistna	1	225	13	940	57	1,380	79	611	150	3,156
Nellore	1	200	13	975	58	1,370	75	579	147	3,149
Cuddapah	1	200	13	975	58	1,370	76	585	148	3,130
Anantapur	1	200	11	975	57	1,360	75	579	146	3,114
Bellary	1	200	10	840	50	1,200	65	502	127	2,747
Kurnool	1	200	11	840	47	1,145	62	481	120	2,561
Madras	1	200	4	200	54	1,295	69	532	135	2,867
Chingleput	1	225	12	905	15	365	22	166	42	931
North Arcot	1	225	13	975	53	1,240	67	519	133	2,864
South Arcot	1	225	13	975	55	1,320	75	579	144	3,099
Tanjore	1	200	11	975	58	1,370	75	579	147	3,149
Trichinopoly	1	200	13	840	66	1,550	80	614	160	3,364
Coimbatore	1	225	13	975	51	1,215	64	497	127	2,752
Nilgiris	1	200	13	975	57	1,355	75	575½	146	3,105½
Salem	1	200	13	975	58	1,370	75	579	147	3,149
South Canara	1	225	7	460	55	1,320	75	579	144	3,074
Malabar	1	200	13	975	55	390	26	255	47	1,305
Wynaad allowance ..	..	..	10	735	44	1,320	75	579	144	3,099
			14	1,020	65	1,100	62	481	117	2,516
			..	..	..	1,560	90	686	170	3,491
Total ..	22	4,600	259	19,160	1,121	26,965	..	..	..	158
							1,511	11,709½	2,913	62,592½

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APPENDIX II.

TALUK establishment.

Districts.	Tahsildars on Rs. 250.		Tahsildars on Rs. 225.		Tahsildars on Rs. 200.		Tahsildars on Rs. 175.		Tahsildars on Rs. 150.		Deputy Tahsildars on Rs. 100.	
	Number.	Pay.	Number.	Pay.	Number.	Pay.	Number.	Pay.	Number.	Pay.	Number.	Pay.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjam	..	..	..	..	1	200	1	175	1	150	6	600
Vizagapatam ..	..	..	..	..	..	..	..	..	2	300	7	700
Godávari	..	..	..	..	4	400	4	700	2	300	2	300
Kistna	..	..	..	..	2	600	2	350	4	600	1	125
Nellore	..	..	..	..	3	400	3	525	3	450	2	200
Cuddapah	..	..	..	..	6	400	6	1,050	3	300	1	100
Anantapur	..	..	..	..	1	600	1	175	2	450	4	400
Bellary	..	..	..	..	4	200	4	700	3	300	1	100
Kurnool	..	..	..	..	2	400	2	350	2	300	1	100
Madras	..	..	..	..	..	..	..	..	3	450	1	100
Chingleput	..	..	..	..	..	200	..	525	1	150	..	..
North Arcot	..	..	..	..	3	200	3	525	1	150	..	..
South Arcot	..	..	..	..	3	400	1	175	3	450	1	100
Tanjore	..	..	..	..	1	200	1	175	1	150	6	600
Trichinopoly	..	..	..	..	1	200	1	175	1	150	3	300
Madura	..	..	..	..	1	400	1	175	2	300	..	..
Tinnevelly	..	..	..	..	1	600	1	175	2	300	3	300
Coimbatore	..	..	..	..	1	600	1	175	1	150	2	250
Nilgiris	..	..	..	..	3	800	3	525	2	300	1	100
Salem	..	..	..	..	..	..	..	..	1	150	3	300
South Canara	..	..	..	..	..	600	..	175	..	..	..	..
Malabar	..	..	..	..	1	200	1	175	2	300	3	300
					1	1,000	3	525	1	150	2	250
											1	100
											3	300
Total ..	12	3,000	24	5,400	40	8,000	42	7,350	38	5,700	4	600
											1	125
											51	5,100

Taluk establishment—*cont.*

Districts.	Deputy Tahsildars on Rs. 70.		Clerks between Rs. 200 and 50.		Revenue Inspectors.		Clerks below Rs. 50.		Servants.		Total.	
	Number.	Pay.	Number.	Pay.	Number.	Pay.	Number.	Pay.	Number.	Pay.	Number.	Pay.
	14	15	16	17	18	19	20	21	22	23	24	25
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs. 3,668¾
Ganjam ..	4	280	3	180	12	450	59	927½	117	706	204	2,811
Vizagapatam ..	5	350	2	120	7	255	38	560	87	526	148	8,937
Godávari ..	8	560	10	600	38	1,415	225	2,016	301	1,847	497	11,245
Kistna ..	9	630	12	720	48	1,760	138	2,166	668	3,620	868	7,208
Nellore ..	4	280	9	540	32	1,180	105	1,645	259	1,563	422	8,063¾
Cuddapah ..	3	210	12	660	41	1,625	114	1,810	296	1,783¾	477	5,230
Anantapur ..	3	210	7	420	24	840	76	1,220	193	1,165	311	5,894
Bellary ..	3	210	8	480	28	1,040	84	1,335	216	1,304	348	6,180
Kurnool ..	5	350	8	480	30	1,120	89	1,415	222	1,340	362	985
Madras ..	..	..	..	360	..	..	28	565	34	270	63	4,849
Chingleput ..	..	280	6	540	33	820	73	1,145	173	1,044	286	7,932
North Arcot ..	6	420	9	540	41	1,410	114	1,765	273	1,647	454	7,377
South Arcot ..	9	630	8	480	37	1,520	103	1,600	244	1,472	413	8,382
Tanjore ..	9	630	9	540	24	1,375	123	1,880	279	1,682	469	4,498
Trichinopoly ..	2	140	5	300	30	895	62	970	148	893	549	6,293
Madura ..	6	420	6	360	36	1,120	89	1,415	203	1,228	346	7,545
Tinnevelly ..	5	350	9	540	36	1,335	107	1,670	261	1,675	430	7,982
Coimbatore ..	7	490	10	600	38	1,435	117	1,830	282	1,702	464	944
Nilgiris ..	..	..	..	..	6	270	14	287	12	87	34	7,731
Salem ..	8	560	9	540	35	1,300	108	1,700	266	1,606	437	4,080
South Canara ..	4	280	5	300	16	590	62	960	145	875	238	8,289
Malabar ..	11	770	9	550	34	1,300	121	1,945	278	1,674	465	529
Wynaad allowance ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	115	8,050	155	9,310	616	23,005	1,949	30,824½	4,557	29,609⅓	8,004	1,36,603

READ—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 7th November 1891, No. 714 :—

MR. CLOGSTOUN.

Resolution—dated 7th November 1891, No. 714.

The Board resolves to submit to Government the budget estimates for the year 1892–93 for the marginally-noted items transferred to this department from Land Revenue with reference to G.O., dated 18th August 1891, No. 769, Revenue.

(1) Maintenance and upkeep of minor irrigation works.
(2) Advances under the Land Improvement and Agriculturists' Loans Acts.
(3) Irrigation Cess Fund.

2. *Maintenance and upkeep of Minor Irrigation Works.*—The Collectors' estimates for works proposed to be carried out during 1892–93 in the several districts except Anantapur and South Arcot, from which estimates have not yet been received, amount to Rs. 3,88,246. Adopting for the two districts referred to the allotment sanctioned for the current year, viz., Rs. 13,046 for Anantapur and Rs. 61,350 for South Arcot, the total estimate will amount to Rs. 4,62,642 against Rs. 5,00,000, the sanctioned allotment for the current year, including the grant of Rs. 50,000 recently made in G.O., dated 16th September 1891, No. 4941, Revenue, and Rs. 3,94,000, the actuals of 1890–91. Particulars for each district are given below in comparison with the actuals of previous years and the sanctioned estimate for the current year :—

Districts.	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Collectors' estimate for 1892–93.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	25,500	24,500	18,800	20,000	26,000
Vizagapatam	4,900	5,000	8,300	4,836	1,500
Godávari	12,200	12,900	11,500	12,500	21,958
Kistna	24,800	28,500	22,100	27,167	25,757
Nellore	10,800	15,500	21,600	40,610	27,843
Cuddapah	32,700	28,600	27,900	52,456	54,520
Anantapur	15,200	13,600	11,600	13,046	13,046
Bellary	800	2,600	1,700	3,000	3,160
Kurnool	5,000	5,600	4,200	3,000	4,940
Madras	100	150	250	..	..
Chingleput	28,900	31,000	46,900	50,000	49,000
North Arcot	48,100	44,600	47,100	69,319	66,800
South Arcot	43,300	41,500	50,300	61,350	61,350
Tanjore	2,600	10,650	9,400	12,412	20,000
Trichinopoly	15,500	17,800	21,600	16,200	20,000
Madura	24,800	23,100	22,400	21,849	13,773
Tinnevelly	26,000	32,900	46,500	65,000	46,701
Coimbatore	7,900	2,000	4,200	6,060	2,000
Nilgiris	..	..	..	..	..
Salem	28,900	18,000	17,800	20,152	20,000
South Canara	..	..	..	..	..
Malabar	200	..	100	743	40
Reserve	..	..	..	..	..
Total ..	3,65,200	3,58,500	3,94,000	5,00,000	4,69,388

3. Detailed lists of works are still due from the eleven districts noted on the margin. For the other districts from which lists have been received, the amount required is given at Rs. 2,81,775. Adding to this the lump sums proposed by the Collectors who have not yet sent in their lists, the total estimate for 1892–93 comes to Rs. 4,69,388. The

Ganjam.	South Arcot.
Kistna.	Tanjore.
Cuddapah.	Trichinoply.
Anantapur.	Coimbatore.
Kurnool.	Salem.
Chingleput.	

Board would fix the provision at Rs. 5,00,000 in round figures as in the current year, and requests that the necessary provision may be made in the Public Works Budget. The expenditure has been steadily increasing during the past five years, and the Board is satisfied that the amount proposed for 1892–93 will be fully utilized if Collectors are placed in funds sufficiently early to commence the repairs.

Years.	Allotment.	Expenditure.
	RS.	RS.
1886–87	2,75,040	2,60,529
1887–88	3,00,000	2,87,528
1888–89	3,75,000	3,65,233
1889–90	3,75,000	3,58,497
1890–91	4,60,000	3,94,000

4. *Advances under the Land Improvement and Agriculturists' Loans Act.*—The Collectors' estimates of advances and recoveries under both the Acts amount to Rs. 8,01,868 and Rs. 1,03,668, respectively, for the current year and Rs. 4,76,950 and Rs. 1,23,314 for the next year. The estimates as proposed by the Board are given in the subjoined statement in comparison with the actuals and sanctioned estimates of the previous year :—

—	Actuals of 1888–89.	Actuals of 1889–90.	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Collectors' revised estimate for 1891–92.	Board's estimate for 1891–92.	Collectors' estimate for 1892–93.	Board's estimate for 1892–93.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Advances under the Land Improvement Loans Act.	1,30,600	1,38,700	2,27,942	*9,00,000	7,31,270	11,00,000	3,97,400	5,00,000
2. Advances under the Agriculturists' Loans Act.	36,800	45,000	43,512	60,000	70,598	1,00,000	79,550	1,00,000
3. Recoveries under the Land Improvement Loans Act.	26,200	68,800	59,482	51,500	57,262	57,500	74,234	74,000
4. Recoveries under the Agriculturists' Loans Act.	20,900	34,400	13,126	42,600	46,406	46,500	49,080	49,000

* Includes an additional allotment of Rs. 7,00,000 sanctioned by Government for advances in the affected districts chiefly, for the construction of wells.

5. *Items* 1 *and* 2.—The advances under both the heads as estimated by Collectors for the current year aggregate Rs. 8,01,868 against Rs. 2,60,000, the amount sanctioned at the commencement of the year, and Rs. 2,71,454, the actuals of 1890–91. But owing to the prevalence of distress in several districts, there has been an enormous increase in the number of applications for advances, especially for well-sinking, and Government has had to increase the budget grant to Rs. 9,60,000 and an application for a further grant of two lakhs has been recently sent up by the Board. The total amount of advances, for which applications were pending at the end of September in all the districts, was over 26 lakhs, but as many of them may be withdrawn owing to the recent improvement that has taken place in the season and as a large number will probably not be ready for disposal before the end of the year, the revised estimate may be put down at about twelve lakhs of rupees. For the next year, Collectors estimate the probable requirements at Rs. 3,97,400 under the Land Improvement, and Rs. 79,550 under the Agriculturists' Loans, Act. These estimates were generally prepared before the special well rules were extended throughout the Presidency, and Collectors have with reference to G.O., dated 24th September 1891, No. 962, Financial, been requested to report whether the provision may not be increased. As yet only five Collectors have replied to this reference, of whom three recommend an increase of about Rs. 21,000. Pending further report, the Board has provided five lakhs under the Land Improvement, and one lakh under the Agriculturists' Loans, Act.

6. *Items* 3 *and* 4.—The probable recoveries under both the Acts are estimated by Collectors at Rs. 1,03,668 for the current year and Rs. 1,23,314 for the next year, against Rs. 72,608, the actuals of 1890–91, and Rs. 94,100, the sanctioned estimate for the current year. The increased provision is not accounted for by Collectors, but

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it is presumably due to the larger recoveries anticipated in consequence of the larger advances made during the last and the current year. The Board will accept these estimates.

7. *Irrigation Cess Fund—Revised estimates for* 1891–92.—The Collectors' estimates of the receipts and charges of the fund aggregate Rs. 66,000 and Rs. 84,000, respectively, against Rs. 77,000 and Rs. 77,000, the sanctioned figures. The decrease in receipts is the net result of a decrease of Rs. 10,000 in Bellary and Rs. 2,000 in Coimbatore; and an increase of Rs. 1,000 in Trichinopoly. The decrease in Bellary is due to the suspension of the cess in fasli 1301 under G.O., dated 10th April 1891, No. 323-I., Public Works; in Coimbatore, it is due to the fluctuating nature of the demand in Karúr, which chiefly consists of fines. The increase in Trichinopoly is due to the extension of the system to the Nangam Vaikal under G.O., dated 28th November 1890, No. 971. The charges show an increase of Rs. 7,000, due chiefly to the larger amounts proposed to be utilised on the repair of channels by the Revenue Department and partly to the additional provision made in the Trichinopoly district for establishment and cost of repairs to the Nangam channel to which the system has been extended. The Collectors' estimates will be accepted.

8. *Budget estimate for the year* 1892–93.—The year is expected to open with a balance of Rs. 93,000. Adding to this the receipts which are estimated at Rs. 62,000, the total comes to Rs. 1,55,000. Deducting therefrom the probable charges, viz., Rs. 81,000, the balance at the end of the year will be Rs. 74,000. The details of the receipts and charges are given below :—

Receipts.	RS.	Charges.	RS.
Cess	45,400	Establishment	34,740
Miscellaneous ...	16,700	Repairs to channels	44,190
Total ...	62,100	Establishment in Collector's office...	460
		Miscellaneous	1,710
		Total ...	81,100

The estimated receipts is less than the revised estimate by Rs. 4,000, being the net result of a decrease of Rs. 6,000 in Bellary, and Rs. 100 in Trichinopoly and an increase of Rs. 2,100 in Coimbatore. The Collector of the first-named district has not explained the reason for the decrease, but it is presumably due to the unwillingness of the majority of the ryots to pay the cess. The Collector has, in a separate communication, recommended the abolition of the system and the matter will be dealt with separately. The charges are estimated at Rs. 81,000 or Rs. 3,000 less than the revised estimate for the current year. The decrease is the net result of a decrease of Rs. 9,000 in Bellary and Rs. 100 in Trichinopoly, and an increase of Rs. 5,100 in Coimbatore and Rs. 1,000 in Salem. In Coimbatore, the Collector proposes to repair a large number of channels in the Karúr taluk.

(A true Extract.)

(Signed) P. RAJARATNA MUDALIAR,
Secretary.

To the Secretary to Government, Revenue Department.
„ Collectors of all Districts.
„ Accountant-General.

APPENDIX.

	Irrigation Cess Fund—Revised Estimate for 1891–92.				
	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
Bellary	20,000	13,000	33,000	24,000	9,000
Coimbatore	29,000	17,900	46,900	24,900	22,000
Salem	31,000	13,000	44,000	16,000	28,000
Tanjore	..	100	100	100	..
Trichinopoly	31,000	22,000	53,000	19,000	34,000
Total ..	1,11,000	66,000	1,77,000	84,000	93,000

	Irrigation Cess Fund—Budget Estimate for 1892–93.				
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
Bellary	9,000	7,000	16,000	15,000	1,000
Coimbatore	22,000	20,000	42,000	30,000	12,000
Salem	28,000	13,000	41,000	17,000	24,000
Tanjore	..	100	100	100	..
Trichinopoly	34,000	21,900	55,900	18,900	37,000
Total ..	93,000	62,000	1,55,000	81,000	74,000

ORDER—dated 23rd November 1891, No. 1119, Revenue.

Land Revenue, No. 91.

With the first of the Proceedings read above, the Board of Revenue submits its revised estimate of charges for 1891–92 and the budget estimate for 1892–93 for the items under the control of the Land Revenue Department, excluding "Forests," for which a separate budget will be submitted, but including Stamps and Income-tax which have recently been transferred to the Separate Revenue Department. The estimates under the several main heads are compared in the subjoined statement with the actuals of the past year and the sanctioned estimate for the current year :—

Items.	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Budget estimate for 1892–93.
	RS.	RS.	RS.	RS.
Refunds (excluding "Forests")	2,14,700	1,99,000	2,22,000	2,12,000
Land revenue	36,10,400	37,69,000	38,20,000	38,30,100
Chank fishery charges	8,340	6,000	6,326	6,326
Income-tax	16,200	16,000	17,400	17,400
Administration—Board of Revenue	1,66,590	1,62,000	1,79,000	1,68,000
Stamps	1,63,730	1,70,000	1,56,200	1,57,600
Miscellaneous—Remittance of treasure beyond the districts ..	36,400	30,400	35,000	33,000
Total ..	42,16,360	43,52,400	44,45,926	44,34,426

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2. *Refunds.*—The marginal statement shows the estimates under the different heads of refunds. The estimates have been carefully prepared and are approved. As regards "Forest refunds," the Board has misunderstood G.O., dated 10th January 1891, No. 181, which merely directed that separate provision should in future be made for refunds of forest collections under "Grant I—Refunds and Drawbacks" and not that the provision for such refunds should be made in the Land Revenue budget. The Board's estimates under "Forest refunds" will accordingly be transferred to the Forest budget.

Items.	Actuals of 1890–91.	Sanctioned estimate for 1891–92.	Revised estimate for 1891–92.	Budget estimate for 1892–93.
	RS.	RS.	RS.	RS.
1. Land revenue	1,22,800	1,07,000	1,30,000	1,20,000
2. Stamps	80,600	79,000	80,000	80,000
3. Income-tax	11,300	13,000	12,000	12,000
Total ..	2,14,700	1,99,000	2,22,000	2,12,000

3. *Salaries of Collectors, Sub and Head Assistant Collectors.*—The cost of the sanctioned scale under this head, exclusive of deductions on account of Civil Service Annuity funds, amounts to Rs. 9,65,542. The charges for the current year based on the actuals of the first four months will amount to Rs. 9,46,680. But as most of the officers now on leave are expected to return to duty within the year, the Board has increased the provision on this account and fixed the revised estimate at Rs. 9,50,000 against Rs. 9,45,000, the sanctioned estimate for the current year. For the next year the sanctioned estimate for the current year is repeated, as it is anticipated that a large number of officers will go on leave. The estimates are fair and are accepted.

	RS.
Actuals of 1889–90	9,77,500
Actuals of 1890–91	9,31,200
Sanctioned estimate for 1891–92	9,45,000
Actuals of the first four months of 1891–92 ..	3,15,560
Actuals of the last eight months of 1890–91 ..	6,34,950
Total ..	9,50,510
Board's revised estimate for 1891–92	9,50,000
Board's budget estimate for 1892–93	9,45,000

4. *Assistant Collectors.*—The actuals of the first four months of the current year amounted to Rs. 29,550, and the probable requirement for the whole year calculated at this rate will be Rs. 88,650. The Board has accordingly provided Rs. 90,000 for the current year. For the ensuing year it has fixed the estimate at Rs. 85,000 on the assumption that fewer officers of this grade will be holding their permanent appointments and that the services of the Special Deputy Collectors employed in the affected districts will be dispensed with before the next year. But the Board's revised estimate provides for the pay of the Special Deputy Collectors employed on famine duty which appears to be debitable to "Famine relief." The point is, however, one for decision in the Financial Department. On the assumption that the above view is correct, the estimate will be reduced and both the revised and budget estimates fixed at Rs. 85,000, which corresponds with the actuals of 1888–89 and 1889–90. It is presumed that the figure Rs. 1,00,000 entered as the revised estimate in the margin of paragraph 18 of the Board's Proceedings is a clerical error.

5. *Deputy Collectors.*—The cost of the sanctioned scale under this head amounts to Rs. 3,02,400 as shown in the margin. The Board has, however, estimated the requirements both for the current and ensuing year at Rs. 3,08,000 or Rs. 8,000 in excess of the sanctioned estimate for the current year. The increased provision is stated to be required on account of the probability of more than the usual number of officers taking privilege leave in the latter part of the current year. Considering that the actuals of the first four months of the year *plus* two-thirds of the sanctioned scale aggregate Rs. 3,07,310, the estimates seem fair and are approved.

	RS.
Cost of the sanctioned scale as given by the Board	3,04,800
Deduct the difference of pay of the Deputy Collectors transferred from and to the Stamp Department	2,400
Balance ..	3,02,400
Actuals of 1889–90	3,04,500
Actuals of 1890–91	3,09,500
Sanctioned estimate for 1891–92	3,00,000
Board's revised estimate for 1891–92	3,08,000
Board's budget estimate for 1892–93	3,08,000

6. *Temporary establishment*.—The revised and budget estimates proposed by the Board are Rs. 40,000 and Rs. 31,000, respectively, against Rs. 19,500, the sanctioned estimate for the current year and Rs. 15,850, the actuals of 1890–91. The large increase in the revised estimate for the current year is chiefly due to (1) the entertainment of special establishments for the disposal of applications for loans under the Land Improvement and the Agriculturists' Loans Acts in certain districts in which such applications have been numerous on account of the adverse season, (2) the increase of the Escheat establishment in Malabar and (3) the entertainment of a special establishment for the demarcation of wet lands commanded by the Rushikulya canal. The increase in the budget estimate as compared with the sanctioned estimate for the current year is due partly to the last two causes and partly to a reserve provision of Rs. 6,000 made by the Board for meeting special demands for establishments which may be made by Collectors in connection with applications for loans. The estimates are on the whole fair and are admitted.

7. *Allowances*.—The revised estimate under this head exceeds the sanctioned estimate by about Rs. 25,000, of which more than two-thirds represent provision made for the increased touring of officers and their establishments necessitated by the bad season of the current year and the remainder represents the cost likely to be incurred during the year in connection with a recent decision of Government to grant horse allowance to all Tahsildars and to such of the Deputy Tahsildars as have divisions exceeding 150 square miles. The excess of the budget over the sanctioned estimate is due to provision made for a whole year for the horse allowance mentioned above. The estimates are approved.

	Rs.
Sanctioned estimate for 1891–92	2,53,000
Board's revised estimate for 1891–92	2,77,500
Board's budget estimate for 1892–93	3,10,300

8. *Supplies and Services*.—The estimates under this head as fixed by the Board amount to Rs. 2,04,100 for the current year and Rs. 1,65,900 for the next year against Rs. 1,47,000, the sanctioned estimate for 1891–92. The large increase in the estimates is due mainly to larger provision made for search fees and registration charges in connection with advances under the Land Improvement and the Agriculturists' Loans Acts. Owing to the exceptionally unfavorable character of the season in the current year in Chingleput and North Arcot, and to the stimulus given thereby to the taking of loans, the charges under this item in the first four months of the year amounted, in these two districts alone, to Rs. 22,600. The Board, however, does not anticipate that the charges will continue as heavy either during the remaining months of this year or in the ensuing year, and it therefore fixes the revised estimate under this item at Rs. 60,000 and the budget estimate for the ensuing year at Rs. 30,000. The revised estimate is approved, but in view of the fact that the special well rules under the Land Improvement Loans' Act have been made applicable to the whole of the Presidency, the budget estimate will be raised by about Rs. 10,000 and the total estimate under "Supplies and Services" fixed at Rs. 1,76,000.

9. *Contingencies*.—The decrease under this head both in the revised and budget estimates as compared with the sanctioned estimate is chiefly due to smaller provision made for the purchase of iron safes, the supply of which has been directed to be limited to treasuries which have no "strong rooms."

10. *Sub-divisional establishment—Additional Sub-Magistrates*.—The scheme for additional Sub-Magistrates has been remitted to the Board for revision with reference to the order of the Government of India that the annual cost should not exceed Rs. 2½ lakhs. The Board has not yet submitted revised proposals; but assuming that the scheme will come into force from the beginning of the next calendar year, the Board provides Rs. 9,600 for the current year, being the Land Revenue share of the cost of the establishment for two months and of the cost of furniture, belts and badges for the new offices and peons, and for the next year Rs. 50,000 or one-fifth of the sanctioned cost of the establishment. Pending the disposal of the question whether Land Revenue should bear any share of the cost of the additional Sub-Magistrates (paragraph 1 of G.O., dated 8th December 1890, No. 927, Financial), the Board's figures will be retained.

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11. The estimates under the other heads of Land Revenue call for no remarks and are approved.

12. The total estimates under all the heads of Land Revenue inclusive of the provision made on account of the contemplated employment of additional Sub-Magistrates amount to Rs. 46,50,852 for the current year and Rs. 46,79,852 for the ensuing year as detailed below :—

Heads or items.	Revised estimate for 1891–92. Rs.	Budget estimate for 1892–93. Rs.
Salaries of Collectors, Sub and Head Assistant Collectors	9,50,000	9,45,000
Salaries of Assistant Collectors	85,000	85,000
Salaries of Deputy Collectors	3,08,000	3,08,000
Huzur establishment	7,50,000	7,50,000
Temporary establishment	40,000	31,000
Allowances	2,77,500	3,10,300
Contingencies	1,72,000	1,70,000
Sub-divisional establishment	15,90,000	15,95,000
Medical charges	9,400	10,000
Total ...	41,81,900	42,04,300
Agency charges	17,140	17,140
Supplies and services	2,04,100	1,76,000
Telegram charges	17,000	14,500
Service postage	1,64,000	1,64,000
Coir charges	32,786	29,586
Local Fund Audit clerks	18,000	18,000
Fishery charges	6,326	6,326
Cost of additional Sub-Magistrates and their establishments	9,600	50,000
Total ...	4,68,952	4,75,552
Grand Total ...	46,50,852	46,79,852

13. Deducting the portion debitable to Law and Justice on account of magisterial charges, the net amounts chargeable to Land Revenue are Rs. 38,22,000 and Rupees 38,46,000 as shown below :—

Heads or items.	Revised estimate for 1891–92. Rs.	Budget estimate for 1892–93. Rs.
Land Revenue—Salaries and contingencies ...	41,81,900	42,04,300
Deduct charges on account of salaries and contingencies in Madras	39,320	37,910
Remainder .	41,42,580	41,66,390
Deduct one-fifth debitable to Law and Justice.	8,28,516	8,33,278
Remainder ...	33,14,064	33,33,112
Add charges on account of Madras	39,320	37,910
Add other items detailed in the preceding paragraph	4,68,952	4,75,552
Total debitable to Land Revenue ...	38,22,336	38,46,574
In round numbers ...	38,22,000	38,46,000

14. *Stamps*.—The Board's estimates under this head, viz., Rs. 1,66,200 for the current and Rs. 1,67,600 for the ensuing year against Rs. 1,70,000, the sanctioned estimate for the former year, have been framed with careful attention to details and will be taken in round numbers at Rs. 1,66,000 for 1891–92 and Rs. 1,68,000 for 1892–93.

15. *Income-tax.*—The estimates under this head are fixed by the Board at Rupees 17,400 for both the current and the ensuing years, or Rs. 1,400 in excess of the sanctioned estimate for the current year. The increase occurs under "Establishment," being due to provision for possible additions to the Madras Income-tax Commissioner's office. As, however, the allowance of the Madras Deputy Collector has been reduced to Rs. 100 per mensem from the 16th September last, the revised and budget estimates will be fixed at Rs. 17,000 in round numbers.

16. *Administration—Board of Revenue.*—The Board's revised estimate for the current year and the budget estimate for 1892–93 under this head are Rs. 1,79,000 and Rs. 1,68,000, respectively, against Rs. 1,62,000, the sanctioned grant for 1891–92. The large increase in the revised estimate is chiefly owing (*a*) to acting allowances consequent on the absence in the course of the year of the two Land Revenue Members on privilege leave, (*b*) to provision made for the temporary employment of a special officer and an establishment for making selections from, and indexing, the Board's records and (*c*) to a provision of Rs. 5,000 made for renewing the record-racks in the Board's office. The excess of the budget over the sanctioned estimate for the current year is due chiefly to a further provision of Rs. 5,000 made for the last-named purpose and to provision being made for the employment for a few months in the next year of the temporary establishment above referred to. As there appears to be little prospect of a special officer being deputed for the record work in the Board's office, the provision made in the revised estimate on his account will be transferred to the next year. The estimates require further revision in order to provide for the cost of the following appointments:—

(1) The deputation of the Honorable Mr. Bliss sanctioned in G.O., dated 16th September 1891, No. 806, Public.

(2) The appointment of Mr. Meyer on special duty at the Board's office.

(3) The expected appointment of a Sub-Secretary to the Board which is likely to be given effect to from the 1st April next.

These alterations and additions will raise the revised and budget estimates by Rs. 7,000 and Rs. 14,000, respectively, and the estimates will accordingly be fixed at Rs. 1,86,000 for the current year and Rs. 1,82,000 for 1892–93.

—	Revised estimate for 1891–92.	Budget estimate for 1892–93.
	RS.	RS.
Salary of the Honorable Mr. Bliss for 1½ months	5,400	..
Salary of Mr. Meyer for 3⅔ months at Rs. 1,200 per mensem	4,224	..
Salary of Mr. Meyer for ⅓ month	..	384
Salary of Sub-Secretary for 11 months	..	10,560
Total ..	9,624	10,944
Pay of the special officer for record work who will be appointed next year	— 2,581	+ 2,581
Net increase ..	7,043	13,525
In round numbers ..	7,000	14,000

17. The estimates under the several heads as approved by Government are shown below in round figures distributed between Imperial and Provincial:—

Heads.	REVISED ESTIMATE FOR 1891–92.			BUDGET ESTIMATE FOR 1892–93.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Refunds	1,23,500	98,500	2,22,000	1,16,000	96,000	2,12,000
3. Land revenue	..	38,22,000	38,22,000	..	38,46,000	38,46,000
6. Stamps	41,500	1,24,500	1,66,000	42,000	1,26,000	1,68,000
10. Income-tax	8,500	8,500	17,000	8,500	8,500	17,000
18. Administration	..	1,86,000	1,86,000	..	1,82,000	1,82,000
32. Miscellaneous—Charges for remitting treasure	35,000	..	35,000	33,000	..	33,000
Total ..	2,08,500	42,39,500	44,48,000	1,99,500	42,58,500	44,58,000

18. With the second of the papers read at the head of this order, the Board, in the Settlement Department, submits its estimates for the following items which were recently transferred to it from the Land Revenue Department:—

(1) Maintenance and upkeep of Minor Irrigation Works.
(2) Advances under the Land Improvement and Agriculturists' Loans Acts.
(3) Irrigation Cess Fund.

The last being an item of special funds, will be disposed of in separate Proceedings.

19. *Minor Irrigation Works.*—The Board fixes the estimate for 1892–93 at Rs. 5 lakhs. In the opinion of Government, however, this estimate is too high. The budget grant for 1890–91 was only 4 lakhs of rupees; it was raised to 4½ lakhs in the current year with a view to the improvement of the irrigation works and an additional sum of half a lakh was subsequently assigned for the employment of the people in the affected districts. It seems doubtful whether more than 4 lakhs would be required in an ordinary year and it will suffice to provide that sum in the budget.

20. *Advances under the Land Improvement and Agriculturists' Loans Acts.*—For the reasons stated by the Board, its estimates under this head are approved and the necessary provision will be made in the estimate of cash requirements.

	RS.
Budget estimate of advances under Land Improvement Loans Act for 1892–93	5,00,000
Budget estimate of advances under Agriculturists' Loans Act for 1892–93	1,00,000

21. *Law and Justice.*—The charges for the ensuing year on account of establishments maintained for the service of processes of revenue courts and for payment of fees to pleaders are estimated by the Board at Rs. 23,000. The necessary provision will be made under 19 A.—*Law and Justice.*

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Financial Department.
" the Public "
" the Judicial "
" the Public Works Department.
" the Commissioners of Land Revenue.
" the Commissioner of Revenue Settlement, Land Records and Agriculture.
" the Commissioner of Salt, Abkári and Separate Revenue.
" the Accountant-General.

Exd. A. Aubert.

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G.O., 23rd November 1891, No. 1119.

NOVEMBER.

C. to for Irrig.

Budget estimates.

Reviewing the — (Land Revenue) for 1892-93.