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Public DEPARTMENT.	
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[Despatch Abstract.]

Recording pro. of the
Rive dept renewing the
budget estimates of
the Land Revenue
charges for 1893-94

11/5/94
10/11/92

7TH NOVEMBER 1892, No. 1134, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated
21st October 1892, No. 601 :—

Resolution—dated 21st October 1892, No. 601.

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 1893-94 for all items, Imperial and Provincial, under its control, excepting certain provincial items of expenditure which are not reviewed in the Revenue Department and 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.

2. *Refunds—Land Revenue refunds—Divided head.*—The actuals of 1891-92 amounted to Rs. 1,80,800 against Rs. 1,07,000, the sanctioned estimate for that year.

Actuals of 1887-88	Rs. 1,32,300
„ of 1888-89	1,13,200
„ of 1889-90	1,52,500
„ of 1890-91	1,22,800
„ of 1891-92	1,80,800
Total ..	7,01,600
Average ..	1,40,320
Sanctioned estimate for 1892-93	1,20,000
Actuals of the first four months of the current year	66,200
Actuals of last eight months of 1891-92	1,46,670
Total ..	2,12,870
Collectors' revised estimate for 1892-93	1,81,501
Board's revised estimate for 1892-93	1,67,000
Collectors' estimate for 1893-94	1,46,350
Board's estimate for 1893-94	1,46,000

The variations occur chiefly in Salem (+ Rs. 24,074), Cuddapah (+ Rs. 15,472), South Arcot (+ Rs. 14,430), Madura (+ Rs. 13,498), Nellore (+ Rs. 7,435), Vizagapatam (+ Rs. 3,950), Kurnool (+ Rs. 3,756), Tinnevely (— Rs. 6,476) and Godáviri (— Rs. 4,427). No explanation has been furnished for the increase in Kurnool. The increase in Cuddapah, Nellore and South Arcot was due to the refund during the year of large excess collections made in previous years and discovered in the reconciliation of village and taluk balances. In Salem the Collector attributes the increase to adjustment of large excess collections during the year. The Collector has evidently overlooked the instructions conveyed in Board's Proceedings, No. 175, dated 17th March 1891, under which the issue of refund certificates for purposes of adjustment of excess collections in the accounts of another fasli are unnecessary. In Madura the grant of dry remissions in the Palni taluk after the collection of the kists and consequent refunds of the amounts collected account for the increase. In Vizagapatam the increase represents the difference between the old assessment and the new settlement rates refunded during the year. The Collector of Godáviri explains that the decrease in his district was probably due to the greater care exercised in the collection of revenue. In Tinnevely the large excess collections of the previous year were not refunded as anticipated, but adjusted towards the kists of the following fasli; and hence the decrease.

3. Under revised estimates for the current year, Collectors provide Rs. 1,81,501 against a sanctioned estimate of Rs. 1,20,000. The increase occurs chiefly in North Arcot (Rs. 15,378), Vizagapatam (Rs. 15,000), South Arcot (Rs. 12,000), Salem (Rs. 10,000) and Madura (Rs. 3,000). The Collector of North Arcot reports that the increase is chiefly due to the refund of excess payments made by the zemindar of Kálahasti on lands taken up for the Cuddapah-Nellore State Railway in the North Arcot and Nellore districts, the peshkash on which was reduced in consequence. In Vizagapatam the Collector has provided an increase of Rs. 15,000 under refunds for payments to be made to Messrs. Arbuthnot and Co. out of the arrears of rent in the Pálkonda taluk assigned by them to Government for collection. This payment cannot be treated as a refund and the provision will be transferred to "Supplies and Services" with an addition of Rs. 1,500 in round numbers, as the amount payable to Messrs. Arbuthnot and Co., deducting a commission of 15 per cent., is Rupees 16,500. In South Arcot and Salem the estimates are based on the actuals of the first four months of the current year and of the last eight months of the previous year. In Madura the increase is explained to be due to a transfer of Rs. 2,816 from Land Revenue to Village Service Fund, owing to an erroneous credit to the former head. The actuals of the first four months amount to Rs. 66,200. The Board accepts the revised estimates of the Collectors excluding the item of Rs. 15,000 erroneously included under refunds by the Collector of Vizagapatam, and would fix the total in round figures at Rs. 1,67,000.

4. For the budget estimate of 1893-94, Collectors estimate the refunds at Rs. 1,46,350, which will be adopted in round numbers at Rs. 1,46,000.

5. *Land Revenue—Provincial charges of District Administration.*—The charges under this head are sub-divided into (I) Salaries of officers, (II) Establishment, (III) Allowances, (IV) Supplies and Services, (V) Contingencies, (VI) Sub-divisional establishment, (VII) Amindevi charges, (VIII) Charges on account of Local and Special Funds Audit clerks, and (IX) Medical charges.

6. I. 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 1891-92 amounted to Rs. 9,41,700 against Rs. 9,45,000, the sanctioned estimate for that year. The decrease was mainly due to the absence of permanent incumbents on leave, or on other duty. The actuals of the first four months of the current year amount to Rs. 3,32,100 against Rs. 3,15,560, the actuals in the corresponding period of the previous year. On the monthly average of the former figures the total expenditure of the current year would amount to Rs. 9,96,300. The Board, however, considers that a provision of Rs. 9,58,000 will be sufficient to meet the requirements of the year, as this amount represents the actuals of the first four months of the current year, plus the actuals of the last 8 months of the previous year. For 1893-94 the Board would repeat the current year's sanctioned estimate of Rs. 9,45,000.		Magistrates.
		Rs.
3 Special—Ganjam, Vizagapatam and Tanjore (Rs. 2,500)*	.. ..	86,400
16 First grade (Rs. 2,333½)*	.. ..	4,30,080
1 Second grade (Rs. 1,800)*	.. ..	20,730
1 Collector of Nilgiris (Rs. 2,000)*	.. ..	23,046
13 Sub-Collectors (Rs. 1,166½)*	.. ..	1,74,720
2 Principal Assistant Collectors (Rs. 1,166½)*	.. ..	26,880
18 Head Assistant Collectors (Rs. 768½)*	.. ..	1,59,322
2 Special Assistant Collectors (Rs. 768½)*	.. ..	17,702
2 Senior Assistant Collectors (Rs. 768½)*	.. ..	17,702
One-third salary of the Collector of Madras	.. ..	8,960
Total	.. ..	9,65,542
Actuals of 1887-88	.. ..	9,39,900
.. of 1888-89	.. ..	9,44,500
.. of 1889-90	.. ..	9,77,500
.. of 1890-91	.. ..	9,31,200
.. of 1891-92	.. ..	9,41,700
Total	.. ..	47,34,800
Average	.. ..	9,46,960
Sanctioned estimate for 1892-93	.. ..	9,45,000
Actuals of the first four months of the current year	.. ..	3,32,100
Actuals of the last eight months of 1891-92	.. ..	6,26,100
Total	.. ..	9,58,200
Board's revised estimate for 1892-93	.. ..	9,58,000
.. estimate for 1893-94	.. ..	9,45,000

7. *Assistant Collectors.*—The actuals of 1891-92, including the cost of Temporary Deputy Collectors, amounted to Rs. 84,900 against the sanctioned estimate of Rs. 1,00,000. The decrease was due to many officers of this grade having been promoted to act in the higher grades. The actuals of the first four months of the current year, including the charges on account of the two Temporary Deputy Collectors employed in Nellore and South Canara, amount to Rs. 28,470. At this rate the probable amount required for expenditure during the whole year will be Rupees 85,410 against Rupees 85,000, the sanctioned estimate. As the difference between the two figures is very slight, the sanctioned estimate will be repeated for the revised estimate. For 1893-94 the Board will fix the estimate at Rs. 75,000, which is about the average of the actuals of the three years preceding the current year.

8. *Deputy Collectors.*—The cost of the sanctioned scale of Deputy Collectors, including local allowance to the one at Wynaad, is Rs. 3,02,400 as detailed in the margin. The actuals of 1891-92 under this head amounted to Rs. 3,20,900 against Rs. 3,00,000 and Rs. 3,29,200, the sanctioned and revised estimates for that year. The increase over the sanctioned scale was due (1) to the disbursement of pay to about 25 Deputy Collectors absent on privilege leave as well as their successors, and (2) to the debit to this head of the salary paid to certain Special Deputy Collectors entertained during the year in consequence of famine. The actuals of the first four months of the current year were Rs. 1,04,640, which, added to two-thirds of the cost of the sanctioned scale, plus Rs. 5,000 to meet the acting allowances of substitutes for Deputy Collectors likely to be absent on privilege leave, amounts to Rs. 3,11,000 in round figures, and this figure will be adopted as the revised estimate for the current year against the sanctioned estimate of Rs. 2,96,000. For 1893-94, which is likely to be a normal year, the estimate will be fixed at Rs. 3,07,000, the average of the actuals of the two years 1889-90 and 1890-91.

9. *One-fifth of the salary of the two Special Assistant Agents in the Hill tracts of Ganjam and Vizagapatam.*—The actuals of 1891-92 amounted to Rs. 3,250 against the sanctioned estimate of Rs. 3,540. The decrease was due to the posting of junior officers to act for seniors during absence on other duty. The actuals of the first four months of the current year amounted to Rs. 1,360, and calculated at this rate the total expenditure for the year will be Rs. 4,080. But as at present Assistant Collectors are acting for the Special Assistant Agents both in Ganjam and Vizagapatam, and as further the

	Assistant Collectors.	Temporary Deputy Collectors.
	Rs.	Rs.
Actuals of 1889-90	84,600	..
.. of 1890-91	62,600	..
.. of 1891-92	79,100	5,800
Sanctioned estimate for 1892-93	85,000	..
Actuals of the first four months of 1892-93	26,340	2,130
Actuals of last eight months of 1891-92	51,200	4,150
Total	77,540	6,310
Board's revised estimate for 1892-93	83,850	..
Board's estimate for 1893-94	85,000	..
	75,000	..

	Rs.
1 First-class Deputy Collector at Rs. 700	8,400
5 Second-class Deputy Collectors at Rs. 600 each	36,000
10 Third-class " at " 500	60,000
22 Fourth-class " at " 400	1,05,600
16 Fifth-class " at " 300	57,600
11 Sixth-class " at " 250	33,000
Local allowance to one at Wynaad	1,800
Total	3,02,400
Actuals of 1889-90	3,04,500
.. of 1890-91	3,09,500
.. of 1891-92	3,20,900
Total	9,34,900
Average	3,11,633
Sanctioned estimate for 1892-93	2,96,000
Actuals of the first four months of the current year	1,04,640
Actuals of last eight months of 1891-92	2,15,200
Total	3,19,840
Board's revised estimate for 1892-93	3,11,000
Board's estimate for 1893-94	3,07,000

	Rs.
Actuals of 1889-90	3,300
.. of 1890-91	2,760
.. of 1891-92	3,250
Total	9,310
Average	3,103
Sanctioned estimate for 1892-93	3,540
Actuals of the first four months of the current year	1,360
Actuals of last eight months of 1891-92	1,920
Total	3,280
Board's revised estimate for 1892-93	3,300
Board's estimate for 1893-94	3,540

average of the past three years' actuals amounts only to Rs. 3,103, the Board would fix the revised estimate of the current year at Rs. 3,300, which is the highest of the actuals reached during the past three years. For 1893-94 the estimate will be fixed at one-fifth of the sanctioned salary of the two Special Assistant Agents, viz., Rs. 3,540.

10. *Total Salaries, Land Revenue share.*—The total salaries as now estimated by the Board for the current and ensuing years are compared below with the actuals of 1891-92 and the sanctioned estimate for the current year:—

	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's revised estimate for 1892-93.	Board's estimate for 1893-94.
	RS.	RS.	RS.	RS.
1. Salaries of Collectors, Sub and Head Assistant Collectors, excluding that of the Collector of Madras	9,31,500	9,36,040	9,49,040	9,36,040
2. Assistant Collectors	79,100	85,000	85,000	75,000
3. Temporary Deputy Collectors	5,800			
4. Deputy Collectors	3,20,900	2,96,000	3,11,000	3,07,000
Total ..	13,37,300	13,17,040	13,45,040	13,18,040
Deduct one-fifth (except on the salary of the Deputy Collector for Madras district) debitable to Law and Justice	2,66,250	2,61,968	2,68,048	2,62,648
Remainder ..	10,71,050	10,55,072	10,76,992	10,55,392
Add one-third salary of the Collector of Madras	10,200	8,960	8,960	8,960
Add one-fifth salary of two Special Assistant Agents in the Hill tracts of Ganjam and Vizagapatam	3,250	3,540	3,300	3,540
Total Salaries, Land Revenue share ..	10,84,500	10,67,572	10,89,252	10,67,892

11. <i>II. Establishment—Huzur establishment.</i> —The actuals of 1891-92 amounted to Rs. 7,48,400, or Rs. 1,600 less than the sanctioned estimate for that year. The decrease is small and calls for no remark. The actuals of the first four months of the current year were Rs. 2,48,840, and at this rate, the amount required for expenditure for the whole year will be Rs. 7,46,520 against Rs. 7,50,000 and Rs. 7,38,000, the estimates sanctioned for the current year by the local Government and the Government of India, respectively, and against Rs. 7,52,250,* the cost of the sanctioned scale, including the local allowance to the employes in Wynaad, and the personal allowance due to the Huzur and Sub-division Sheristadars of Anantapur and Tanjore, respectively, who still draw the				
Actuals of 1889-90	RS.	7,50,700		
„ of 1890-91		7,51,400		
„ of 1891-92		7,48,400		
Total ..		22,50,500		
Average ..		7,50,166		
Sanctioned estimate for 1892-93		7,38,000		
Actuals of the first four months of the current year		2,48,840		
Actuals of last eight months of 1891-92		4,98,900		
Total ..		7,47,740		
Board's revised estimate for 1892-93		7,48,000		
Board's estimate for 1893-94		7,48,000		
* Cost of sanctioned scale		7,48,974		
Wynaad allowance		1,896		
Personal allowance of one Huzur and one Sub-division Sheristadar		1,380		
Total ...		7,52,250		

old rates of pay. 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. 7,47,740, the Board would fix the revised estimate for the current year at Rs. 7,48,000 and repeat the same figure for the ensuing year.

12. *Temporary establishment.*—Collectors estimate the charges under this head at Rs. 49,751 for the current year and at Rs. 39,320 for the next year, against Rs. 42,200, the actuals for 1891-92, and Rs. 31,000, the sanctioned estimate for the current year. The details of the several establishments and the necessity for their entertainment are explained in the subjoined statement:—

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
1. Assistant Collector's establishment.	Rs. 1,461	Rs. 518	Rs. 911	Rs. 1,429	Rs. 2,600	Rs. 528	Rs. 1,500	Rs. 1,056	Rs. 1,500	Under this head the Collector of Kistna provides Rs. 528 for the revised estimate and Rs. 1,056 for 1893-94. The actuals of the first four months of the current year amount to Rs. 518, and appertain to Kistna, Bellary, Chingleput, Coimbatore, Salem and Malabar. At this rate the amount required for the whole year is Rs. 1,554 against Rs. 1,401, the actuals of 1891-92, and Rs. 1,429, 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 provide Rs. 1,500 for both the years. The provision made under revised and budget estimates is required for payment of salary to one gumastah on Rs. 20 and one peon on Rs. 6 a month sanctioned in Government Order, dated 25th August 1890, No. 5276. The services of these hands will be necessary until the completion of the Rushikulya canal work, owing to which the treasury transactions in the Deputy Tahsildar's office have increased considerably. The canal work is likely to continue for two years more.
2. Additional Gumastah and Peon in the Aska Deputy Tahsildar's office, Ganjam.	312	104	234	338	312	312	312	312	312	The Accountant-General has not shown the actuals in his monthly statement submitted to the Board. The actuals as reported by the Collector amounted to Rs. 3,533 for 1891-92. In Government Order, dated 8th June 1891, No. 507, an establishment consisting of one Sub-Assistant, six Surveyors, ten Lascars, one Clerk and one Draftsman at an aggregate cost of Rs. 470 for one year from 1st July 1891 was sanctioned; again in Government Order, dated 23rd August 1892, No. 3782, the pay of the Draftsman was raised from Rs. 20 to Rs. 25. On a report from the Superintendent, Madras Survey, on the condition of the work now in progress, the Board in its Proceedings, dated 10th October 1892, No. 6428, recommended the continued retention of the establishment for survey and demarcation of 43 villages now in progress till 30th November 1892. The Superintendent has further reported that 100 square miles more will have to be demarcated and surveyed at an aggregate cost of Rs. 5,000. The Board has made the necessary provision both in the revised and budget estimates.
3 Establishment for survey and demarcation of lands under Rushikulya Canal, Ganjam.	..	..	..	..	1,880	5,027	7,567	5,552	1,708	In Board's Proceedings, dated 9th August 1892, No. 411, the Board on the application of the Collector of Ganjam recommended the following establishment as a temporary measure every year for ascertaining the extent of lands irrigated under the Rushikulya canal, for maintaining the necessary irrigation accounts, and for collecting water-tax :-
4. Special establishment for measuring irrigated lands under the Rushikulya Canal in Ganjam.	..	..	..	..	..	..	455	..	730	Rs. A. P. 5 Gumastahs on Rs. 25 each for 2½ months .. 312 8 0 10 Peons on Rs. 4 a month for do. 100 0 0 1 Gumastah on Rs. 25 a month for 2 months. 60 0 0 2 Peons on Rs. 4 a month for do. 16 0 0

Items.	Actuals of 1891-92.	Actuals of first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
5. Record establishment for the Deputy Tahsildar's office, Rambha in Ganjam.	29	16	29	45	..	16	16	..	..	The Collector further asked for an extra clerk on Rs. 15 and a peon on Rs. 6 for the Aska Deputy Tahsildar's office to do the additional work thrown on that office in keeping the accounts of demand and collection, and in seeing that the village officers do the collection work properly. The Board recommended the entertainment of these hands also, and Government sanctioned all the proposals in Government Order, dated 19th August 1892, No. 871. Of the above establishment the Collector has, for the present, entertained only four gumastahs and eight peons for outdoor work, and one gumastah and one peon in the Deputy Tahsildar's office. The amount required for the current year is Rs. 456. For the next year the cost of the entire establishment for the sanctioned period, viz., Rs. 730, will be provided. In Government Order, dated 2nd June 1891, No. 3244, a gumastah on Rs. 15 a month was sanctioned for three months for arranging the records in the Deputy Tahsildar's office, Rambha. The amount required for the three months was Rs. 45, whereof Rs. 29 were expended in 1891-92; the remainder has been provided in the revised estimate.
6. Record establishment in the Collector's office, Ganjam.	..	..	..	..	1,080	..	..	1,080	1,080	The sanctioned estimate under this head is Rs. 1,080. It was provided for an establishment consisting of one clerk on Rs. 40, one on Rs. 20 and two on Rs. 15 for arranging the records in the Collector's office properly, but was not utilized in the current year pending orders of the Board. The provision will be transferred to next year.
7. Record establishment in the Senior Assistant Collector's office, Ganjam.	..	..	..	..	360	..	120	360	240	In Board's Proceedings, dated 4th August 1892, No. 4794, the Board at the request of the Collector recommended the entertainment for six months of two clerks on Rs. 15 each per mensem for arranging the records in the Senior Assistant Collector's office. Government in the Revenue Department has approved the Board's recommendation and transferred the proposition statement to the Financial Department—Government Order, dated 4th October 1892, No. 4300. Presuming that sanction from the Financial Department will be received shortly, and that two clerks on Rs. 15 each will be entertained from 1st November next, Rs. 120 or 4 months' salary payable within the year will be provided in the revised estimate. The Collector wants a clerk on Rs. 30 for 6 months during the next year also. Rs. 60 for the two clerks on Rs. 15 and Rs. 180 for the additional clerk proposed by the Collector will be provided in the budget estimate.
8. Record establishment in the Tahsildar's office, Berhampore, Ganjam.	..	..	..	..	180	..	..	180	180	Provision was made in the sanctioned estimate for the entertainment for 6 months of two gumastahs on Rs. 15 to arrange the records of this office; but pending disposal of certain references in this office, formal sanction of Government has not been applied for. The provision will be repeated for the next year subject to formal application to Government.

Items.	Actuals of 1891-92.	Actuals of first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
9. Additional Gumastahs for three Tahsildars' offices in Ganjam.	Rs. 640	178	360	Rs. 638	Rs. 540	Rs. 315	Rs. 315	Rs. ..	Rs. ..	In Government Order, dated 28th February 1892, No. 130, Government sanctioned temporarily one gumastah on Rs. 15 for each of the three taluks of Chicacole, Berhampore and Goomsur, and the continuance of the establishment till 1st October 1892 was permitted in Government Order, dated 19th September 1892, No. 4122. The necessary provision is accordingly made in the revised estimate.
10. Establishment for collection of quit-rent and land-cesses on minor inams in the zemindaris of Vizagapatnam.	5,116	1,699	3,405	5,104	5,112	5,112	5,112	5,112	5,112	In Government Order, dated 1st September 1890, No. 5389, Government sanctioned, without fixing any period, the entertainment of 9 Revenue Inspectors, 2 gumastahs and 21 peons, at an aggregate cost of Rs. 425 a month, for collecting quit-rent and land-cesses on minor inams in the different zemindaris in the district. Subsequently, on the recommendation of the Collector, Government sanctioned the continuance of this establishment till 31st March 1893—Government Order, dated 22nd February 1892, No. 416. The Collector thinks that the establishment will be needed for the next year also. Hence provision is made for both the years.
11. Establishment for measuring irrigated lands in Nidadavol and Baharwali estates in Godavari.	1,716	280	1,065	1,345	1,352	1,352	1,352	1,352	1,352	This establishment is necessary for recording the extent of irrigated area in the zemindaris, and for detecting concealed cultivation therein—vide item 7, paragraph 2 of Board's Proceedings, dated 19th July 1887, No. 358. The establishment proposed for the current and ensuing years costs Rs. 1,352 for each year, which is within the amount sanctioned by Government for the purpose Government Order dated 24th September 1890, No. 767, viz., Rs. 1,818. The Collector's estimate will be adopted.
12. Eleri river establishment in Godavari.	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 on Government Orders, dated 31st March 1887, No. 349 and 21st April 1890, No. 1402. It looks after the distribution of water from the Eleri river in the taluks of Rajahmundry and Peddapuram.
13. Tirwafasti establishment for the measurement of irrigated lands in zemindaris in Kistna.	1,440	..	126	126	..	..	..	..	..	The actuals represent the cost of certain temporary Revenue Inspectors and peons sanctioned in Government Order, dated 11th June 1891, No. 515. The sanction expired on 30th June 1891.
14. Establishment for land acquisition in Kistna.	620	60	520	580	660	660	660	660	1,660	In Government Order, dated 6th June 1888, No. 3261, one Revenue Inspector on Rs. 25 and two clerks on Rs. 15 each were sanctioned up to 31st January 1889 for expediting the acquisition of lands required for the Kistna Delta works, and in Government Orders, dated 26th February 1890, No. 1354, 6th March 1891, No. 1506, and 25th March 1892, No. 1642, their continued employment was permitted till 31st January 1893. The Collector provides the sanctioned estimate for both the years which will be adopted pending the receipt of formal application for the continuance of the establishment.

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
15. Record establishment in the Collector's office, Kistna.	Rs. ..	Rs. 71	Rs. ..	Rs. 71	Rs. ..	Rs. 300	Rs. 311	Rs. ..	Rs. 49	In Government Order, dated 20th February 1892, No. 1241, Revenue Department, 2 clerks on Rs. 15 each were sanctioned for one year for arranging records in the Collector's office. From the actuals reported by the Accountant-General in his monthly statements forwarded to the Board, it appears that the clerks were entertained on or about 19th April 1892. The amount required for the current year is Rs. 311, which is provided in the revised estimate, and the balance of the sanctioned cost is shown against next year.
16. Village Tirwajasti establishment in Gádúr zemindari, Kistna district.	..	..	..	..	..	..	1,560	..	520	The Accountant-General has not reported the actual charges incurred in last year in his monthly statement sent to Board. In Board's Proceedings, dated 5th September 1892, No. 5616, the Board, at the request of the Collector, recommended the retention of this establishment costing Rs. 130 up to 30th June 1893. The amounts required for the current and next years are Rs. 1,560 and Rs. 520, respectively, which will be provided for. In Board's Proceedings, dated 9th July 1892, No. 4191, the Board recommended the continuance of this establishment, which consisted of two measuring officers on Rs. 25 each for a further period of one year. This was approved in Government Order, dated 25th July 1892, No. 1650. The Collector provides Rs. 450 for the revised estimate, and Rs. 300 for 1893-94. The former estimate is apparently incorrect, and is accordingly raised to Rs. 600, being 12 months' salary of the measuring officers. As the Board is not certain that the continued services of these officers will not be required next year, the Collector's provision of Rs. 300 against that year will also be retained.
17. Establishment in connection with Sangam project in Nellore.	618	171	560	731	200	450	600	300	300	In Board's Proceedings, dated 11th December 1891, No. 8895, approved in Government Order, dated 21st April 1892, No. 1753, the Board recommended the continuance on a revised scale costing Rs. 190 a month of the record establishment sanctioned in Government Orders, dated 21st January 1888 and 29th April 1891, Nos. 76 and 2655, respectively, for a further period of five months commencing from 1st December 1891, and at the end of that period the retention of a portion of the establishment consisting of four clerks on Rs. 15 each till the end of July 1892. The amount required for the current year is Rs. 190 X 2 + Rs. 15 X 4 X 2 or Rs. 600. Against this, the Collector provides only Rs. 459 which will be retained, as in his letter recorded in Board's Proceedings, dated 17th August 1892, No. 513, the Collector has reported that the arrangement and sorting of records has been completed with a saving of about Rs. 100.
18. Establishment for arranging records in the Collector's office, Ouddapah.	1,490	469	1,251	1,710	..	469	469	..	..	In Government Order, dated 22nd September 1892, No. 4165, Government sanctioned the employment of two gardeners on Rs. 5 each; one for 6 months from February to August every year, and another throughout the year to plant, watch and water korukapalli and fruit trees around the compound of the Collector's catchery. The Collector has not made any provision. This has been done by the Board in the revised budget estimates on the assumption that one gardener will be entertained from 1st November and the full establishment next year.
19. Gardeners to watch and water the korukapalli plants in the Collector's office compound, Ouddapah.	..	..	..	..	..	..	25	..	90	In Government Order, dated 22nd September 1892, No. 4165, Government sanctioned the employment of two gardeners on Rs. 5 each; one for 6 months from February to August every year, and another throughout the year to plant, watch and water korukapalli and fruit trees around the compound of the Collector's catchery. The Collector has not made any provision. This has been done by the Board in the revised budget estimates on the assumption that one gardener will be entertained from 1st November and the full establishment next year.

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
20. One gunastah for arranging records in Anantapur taluk.	Rs. 59	..	Rs. 59	Rs. 59	..	..	..	..	..	The actuals represent the pay of two clerks on Rs. 15 each entertained for 2 months to sort records in the Anantapur taluk office sanctioned in Government Order, dated 20th April 1891, No. 2481. In Government Order, dated 29th March 1892, No. 1683, Government on the recommendation of the Board sanctioned the employment for two months of a Special Revenue Inspector on Rs. 40 a month for the disposal of claims for compensation for lands taken up for the Dharmavaram-Hindupur State Railway. The necessary provision is accordingly made in the revised estimate. The Collector has made this provision in the revised estimate, but it will be struck out as the necessary provision has been made in the budget submitted to Government by the Income Department. In Government Order, dated 3rd April 1890, No. 656, Judicial Department, an establishment consisting of one Sub-Magistrate on Rs. 70, one gunastah on Rs. 20, two peons on Rs. 7 each and one musulji on Rs. 6 was sanctioned for such period as the convalescent depot may remain at Ramandrug. The Collector says that in the current year the depot is likely to be there for six months ending 30th September 1892, and provides accordingly. For the next year also the Collector makes provision according to scale given above, but says that the pay of the Sub-Magistrate is subject to increase to the minimum rate at which the pay of the other Sub-Magistrates in the Presidency may be fixed. Pending receipt of formal application for raising the pay of the Sub-Magistrate from Rs. 70 to Rs. 100, the Collector's estimate will be raised to Rs. 840.
21. One Revenue Inspector for disposal of claims to compensation in respect of lands required for Hindupur and Dharmavaram Railway, Anantapur.	..	53	..	53	..	80	80	..	..	
22. Establishment for comparing Inamati registers in Anantapur.	..	..	..	..	..	200	..	..	..	
23. Ramandrug Sub-Magistrate's establishment.	322	293	..	293	660	660	660	660	840	
24. Kurnool-Cuddapah Canal establishment.	115	..	..	..	..	..	..	..	..	
25. Zilladar in North Arcot ..	96	32	64	96	96	96	96	96	96	The actuals represent the pay of a classifier on Rs. 20 plus Rs. 4 batta sanctioned to work under the Special Deputy Collector appointed to inquire into the prospects of extension of irrigation under the Cuddapah-Kurnool Canal—Government Order, dated 15th January 1891, No. 288. A gunastah on Rs. 8 a month or Rs. 96 a year was sanctioned for collecting revenues, and for doing miscellaneous duties in the 17 villages transferred from Chingleput to North Arcot district—Board's Proceedings, dated 26th September 1872, No. 1916. It was reported in previous years that the services of the gunastah were necessary till the revision of village establishments have been completed. The Board observes that the village establishments in the district have been revised. Pending further report by the Collector the provision for the next year will be retained. The actuals represent the pay of a Deputy Shroff on Rs. 10 a month sanctioned temporarily in Government Order, dated 13th August 1888, M.S. No. 4801, for the Wandiwash taluk. The appointment has since been made permanent—Government Order dated 18th September 1891, M.S. No. 4961.
26. Additional Shroff, Wandiwash taluk, North Arcot district.	26	..	..	..	..	..	..	..	..	

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
27. Head Surveyor employed to point out the boundaries of British lands intermingled with French lands on the frontier between Pondicherry and South Arcot.	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 450	Rs. ..	Rs. ..	The Accountant-General has not shown the actuals under this head in his statement sent to the Board's office. In the estimate received from the Collector also no provision has been made. In Government Order, dated 22nd May 1891, No. 3044, Government on the recommendation of the Board sanctioned for one year ending 17th June 1892, a Head Surveyor on Rs. 60 a month. Subsequently in Government Order, dated 30th June 1892, No. 3061, his retention for a further period of two months was sanctioned, and again in Board's Proceedings, dated 1st October 1892, No. 6215, the Board has recommended the continuance of the surveyor for two months longer. For a month, i.e., from 16th August 1892 to 16th September 1892, the surveyor was ill. He will continue to work till 16th November 1892. The necessary provision has been made in the revised estimate.
28. Establishment for arranging records in the Sub-collector's office, Tindivanam, in South Arcot.	..	..	..	..	..	135	135	..	..	In Government Order, dated 28th June 1892, No. 3004, an establishment consisting of three clerks on Rs. 15 each were entertained temporarily for arranging the records in the Collector's office at Trichinopoly. The actuals represent the pay of the establishment for three months. For the revised estimate the Collector provides Rs. 200 for similar establishment required for arranging records in the Perambalur and Udayarpalayam taluks, and promises to submit an application for entertaining the establishment. The provision will be retained pending his application.
29. Establishment for arranging vernacular records in the Collector's office and in the Perambalur and Udayarpalayam taluks in Trichinopoly.	90	..	..	..	200	200	200	..	..	In Government Order, dated 8th September 1890, No. 3989, a gardener on Rs. 4 a month was sanctioned for three years for the purpose of planting and watering mango trees in the compound of the Collector's office, Trichinopoly. The Collector has not submitted any estimate either for the current or for the next year. Presuming that the gardener has been entertained from 1st October 1892, a provision of 5 months' pay is made in the revised estimate and of 12 months' pay in the budget estimate.
30. A gardener for planting avenue trees in the compound of the Collector's office in Trichinopoly.	..	..	..	..	..	..	20	..	48	In Government Order, dated 30th November 1891, No. 6110, the continued employment of this establishment costing Rs. 71 a month was sanctioned for six months from 1st November 1891. At the request of the Collector the Board recommended the retention of the establishment with an addition of Rs. 10 to the pay of the Revenue Inspector for a further period of one year from 1st May 1892. The Collector has made no provision in the revised estimate, but has entered Rs. 972 against 1893-94. Presuming that the establishment will be necessary for the whole of 1893-94 the Board would provide 12 months' pay of the establishment for both the years, pending the necessary application from the Collector.—Board's Proceedings, dated 30th August 1892, No. 5423 in Government Order, dated 22nd September 1892, No. 4166.
31. 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 Periyar project, Madurai.	801	290	617	807	71	..	952	972	972	

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
32. Establishment for collecting quit-rent in zemindaris in Madurai.	Rs. 288	Rs. 96	Rs. 192	Rs. 288	Rs. 288	Rs. 288	Rs. 288	Rs. 288	Rs. 288	This provision is required for payment of two gumastahs on Rs. 12 each per month, whose services are necessary for collecting quit-rent in zemindaries, amounting to Rs. 23,810 a year.—Government Order, dated 7th March 1893, No. 345, and paragraph 2, item 13 of Board's Proceedings, dated 19th July 1887, No. 368.
33. Village establishment in the Rámnad zemindari.	..	..	..	..	..	..	..	216	..	This is the pay for 12 months of a clerk on Rs. 15 and a peon on Rs. 3 sanctioned in Government Order, dated 13th July 1892, No. 718, provided by the Collector under this head, but as establishment is permanent the provision will be struck out.
34. Establishment for arranging records in the Tenkari taluk.	130	54	38	92	184	236	236	40	40	In Government Order, dated 22nd February 1892, No. 416, Government sanctioned the continuance for another year of the establishment of one clerk on Rs. 15 and one attendant on Rs. 8 for arranging and indexing the records in the Tenkari Taluk office. The Collector provides Rs. 236 for the revised estimate and 40 for the budget estimate, and his provision will be retained.
35. Special Deputy Collector's establishment in Tinnevely.	231	..	..	..	..	..	..	..	..	The actuals represent the pay of temporary establishment sanctioned in Government Order, dated 6th June 1891, No. 3333, to assist the Special Deputy Collector employed for jamabandi work in Tenkari and Ammasamudram taluks.
36. Establishment required for the survey and demarcation of waste lands in the Nilgiris.	..	..	..	..	..	900	902	900	572	The Accountant-General has not furnished the actuals under this head in his monthly statement forwarded to the Board. In Government Order, dated 24th February 1892, No. 1109, Government sanctioned the entertainment for 6 months of two surveyors on Rs. 45 each and four lascars on Rs. 9 each from 1st December 1891, but only one surveyor and two lascars were actually entertained, as the Collector could not secure the services of another surveyor on Rs. 45. The Board therefore in Board's Proceedings, dated 22nd September 1892, No. 530, recommended instead the entertainment of one surveyor on Rs. 60 and another on Rs. 50 for 8 months and four lascars on Rs. 9 each for 12 months and this establishment is proposed to be entertained from 1st October 1892. The necessary provision has been made both in the revised and budget estimates accordingly.
37. One Special Revenue Inspector for recording the extent of encroachments in Namakal taluk.	..	..	..	..	..	..	360	..	..	In Government Order, dated 28th March 1892, No. 1052, Financial Department, one Revenue Inspector on Rs. 40 was sanctioned for 3 months for the purpose of recording the extent of encroachments reported to exist in certain villages on the banks of the Cauvery and its channels in the Paramathi division, Namakal taluk, and in Board's Proceedings, dated 14th July 1892, No. 5812, the Board recommended the continued employment of the Revenue Inspector for a further period of 6 months, as the required work was delayed owing to the absence and misplacement of the boundary stones, and as much difficulty was experienced in determining the limits of holdings and fields. Presuming that the Board's recommendation will be accepted, the necessary provision has been made in the revised estimate.

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
38. Temporary establishment in connection with the extension of the limits of village greens in the Shevaroy Hills.	rs. ..	rs. ..	rs. ..	rs. ..	rs. ..	rs. ..	rs. 272	rs. ..	rs. ..	In Board's Proceedings, dated 8th October 1892, Mis. No. 6393, the Board has recommended the entertainment for 4 months from 12th July last of one Deputy Surveyor on Rs. 40 and four lascars on Rs. 7 each in connection with the extension of the limits of village greens on the Shevaroy Hills. Provision is made accordingly in the revised estimate.
39. Second Shroff, Mangalore taluk.	38	40	..	40	40	40	40	40	40	This provision is required for payment of an additional shroff entertained each year during the kist period with reference to Government Order, dated 15th May 1888, No. 2693.
40. Establishment for searching documents in South Canara.	737	235	482	717	720	900	900	1,056	1,056	Up to 1st July 1892 there was an establishment of six clerks costing Rs. 60 a month entertained for search of documents in the Huzar and Taluk offices in the district (Government Order, dated 4th July 1889, No. 638). In Government Order, dated 18th July 1892, No. 3266, this establishment was strengthened by the addition of four clerks on Rs. 7 each. Thus the total monthly cost of the establishment amounts to Rs. 88. The amounts required for the current and ensuing years are Rs. 944 and Rs. 1,066 respectively. Against the former amount, however, the Collector provides Rs. 900 for the revised estimate probably in view of savings and this will be adopted.
41. Peons, masalchi and scavenger for the Collector's office, Ponani Deputy Collector's office, Malabar district.	477	160	318	473	480	7,800	400	..	..	In Government Order, dated 19th August 1892, No. 3732, the continued employment of the peons, masalchi and scavenger referred to costing Rs. 40 a month has been sanctioned up to 31st December 1892. The amount required or Rs. 400 is accordingly provided in the revised estimate.
42. Escheat establishment, Malabar.	7,171	2,258	4,902	7,160	7,404	7,404	7,404	2,000	2,000	In Government Orders, dated 7th January 1891, No. 11, and 13th May 1891, No. 1982, the escheat establishment in Malabar was strengthened at an aggregate cost of Rs. 917 a month in view to the speedy completion of the work, which it was stated would be finished in two years. At this rate the amount required for 1892-93 is Rs. 7,404 which is accordingly provided in the revised estimate. For the budget statement the Collector's provision will be adopted.
43. Establishment under Mr. Nicholson on special duty at the Presidency town.	..	277	..	277	..	..	277	..	..	The provision in the revised estimate represents the pay of a clerk on Rs. 70 and two peons on Rs. 7 each sanctioned in Government Order, dated 4th April 1892, Mis. No. 1773, to work under Mr. Nicholson on special duty at the Presidency town.

Temporary establishment entertained in the several districts for grant of loans and for distress—*cont.*

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892-92.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
49. Special Deputy Collector's establishment in Cuddapah.	Rs. ..	Rs. 83	Rs. ..	Rs. 83	Rs. ..	Rs. 83	Rs. 83	Rs. ..	Rs. ..	In Government Order, dated 26th February 1892, No. 1124, an establishment consisting of one clerk on Rs. 25 and another on Rs. 15 was sanctioned. The figures in column 3 represent the actuals of the first four months. The Collector's estimate may be retained, as the establishment has been dispensed with.
50. Revenue Inspectors and peons in connection with loans in Anantapur.	140	427	140	567	..	595	595	..	..	In Government Order, dated 11th March 1892, No. 1363, and 1st April 1892, No. 631, an establishment consisting of three Revenue Inspectors and three peons was sanctioned for the Gooty and Madakasira taluks for the disposal of loan applications. The provision made by the Collector is necessary and will be retained.
51. Peons for the Special Assistant Collector in Anantapur.	30	50	30	80	..	50	50	..	..	In Government Order, dated 9th March 1892, No. 1336, Financial, three peons on Rs. 7 each for the Special Assistant Collector was sanctioned. The Collector provides Rs. 50 which will be retained.
52. Special Sub-Magistrate's establishment in Bellary.	40	..	40	40	..	..	..	..	..	The actuals represent the Special Sub-Magistrate's establishment in Bellary last year.
53. Special Revenue Inspectors and clerks for grant of loans in Bellary.	97	1,903	97	2,000	..	..	3,500	..	..	In Government Order, dated 1st February 1892 and 2nd April 1892, Nos. 113 and 1768, respectively, an establishment of 12 Revenue Inspectors on Rs. 40 each and seven gumstahs on Rs. 15 each was sanctioned for periods varying from one to eight months. The Collector has not made any provision for this establishment in the revised estimate. The actuals for the first four months amounted to Rs. 1,903. A provision of Rs. 3,500 will be made in the revised estimate.
54. Special Revenue Inspectors and clerks for grant of loans in Kurnool.	160	344	160	504	..	1,190	900	..	..	In Government Order, dated 9th February 1892, No. 811, an establishment consisting of two Revenue Inspectors on Rs. 35 each for the Cumbum and Markapur taluks and in Government Order, dated 13th August 1892, No. 846, of one Revenue Inspector for the Nandyál taluk have been sanctioned. An establishment consisting of two clerks, one on Rs. 20 and the other on Rs. 15, is also sanctioned for the Markapur taluk in Board's Proceedings, No. 2479, dated 20th May 1892. As the Revenue Inspectors were dispensed with from 15th September, the Board thinks that a provision of Rs. 900 will be sufficient.
55. Special Assistant Collector's establishment in Kurnool.	..	57	..	57	..	..	57	..	..	In Government Order, dated 23rd January 1892, No. 1082, three peons at Rs. 7 each were sanctioned for the Special Assistant Collector. The figure in column 3 represents the actuals of the first four months. This is repeated as the revised estimate for the current year, the establishment having been discontinued.

Temporary establishment entertained in the several districts for grant of loans and for distress—*cont.*

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
56. Special Revenue Inspectors, clerks and peons entertained for grant of loans in Chingleput.	Rs. 9,340	Rs. 2,293	Rs. 7,364	Rs. 9,647	Rs. ..	Rs. 5,300	Rs. 5,300	Rs. 5,000	Rs. ..	The establishment as it stood on the date of Board's Proceedings No. 444 of 1892, Revenue Settlement, was ten Revenue Inspectors on Rs. 40 each, seven clerks and ten peons. It has now been reduced to six Revenue Inspectors, six clerks and six peons. The provision made by the Collector on account of the revised estimate during the current year is required and will be retained. No provision seems called for for 1893-94, the season having improved.
57. Special Revenue Inspectors and clerks for grant of loans in North Arcot.	..	550	..	550	..	..	1,110	..	..	In Government Order, dated 21st March 1892, No. 1542, an establishment of five Revenue Inspectors on Rs. 30 each and two clerks, one on Rs. 20 and the other on Rs. 15, was sanctioned for six months from 1st March 1892. The Collector having failed to provide for this change, the total cost of the establishment is provided in the revised estimate.
58. Special Deputy Collector's establishment, North Arcot.	..	7	..	7	..	..	168	..	..	In Government Order, dated 31st March 1892, No. 403, Financial, an establishment consisting of one clerk on Rs. 25, two peons on Rs. 6 each, and one musachi on Rs. 5 was sanctioned for the Special Deputy Collector, Pungandur. This establishment was ordered to be discontinued in Government Order, dated 11th August 1892, No. 838. The Collector has not provided anything on account of the revised estimate for 1892-93. A provision of Rs. 168 to meet the cost for four months will be made.
59. Special Revenue Inspectors and gumstahs for grant of loans.	492	224	492	716	..	365	1,200	..	..	In Government Order, dated 14th March 1892, No. 1403, and 18th March 1892, No. 1493, an establishment consisting of one Revenue Inspector on Rs. 35 and a clerk on Rs. 15 was sanctioned for the Tiruvannamalai taluk. In addition to this in Government Order, dated 13th August 1892, No. 845, two Revenue Inspectors for each of the taluks of Tiruvannamalai, Tirukoilur and Kallakurichi and three for the Tindivanam taluk and three clerks on Rs. 15 each for the last three taluks were sanctioned for three months. The Collector's estimate is low. The Board will accordingly raise it and fix it at Rs. 1,200, the actual cost of the establishment.
60. Special Revenue Inspectors for grant of loans.	283	..	97	97	..	..	..	..	..	No provision is necessary.
61. Special Revenue Inspectors and clerks for grant of loans in the Huzur Taluk and Divisional offices.	2,251	2,701	2,251	4,952	..	7,800	5,760	10,500	..	The temporary establishment of Revenue Inspectors and clerks, as it at present stands in this district is thirteen Revenue Inspectors on Rs. 40 each and eight clerks on Rs. 15 each. In Government Order, dated 29th March 1892, No. 1691, sanction was accorded for

Temporary establishment entertained in the several districts for grant of loans and for distress—cont.

Items.	Actuals of 1891-92.	Actuals of the first four months of 1892-93.	Actuals of the last eight months of 1891-92.	Total.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Board's estimate for 1893-94.	Remarks.
<i>Salem.</i>										
62. Special Revenue Inspectors and clerks for grant of loans.	2,438	308	2,438	2,746	..	1,600	1,200	1,200	..	the retention of the establishment. The Collector recently applied for sanction for the continuance of the establishment till the end of the current official year and for the entertainment of five more clerks. The Board has recommended the retention of the establishment till December 1892. The Collector's estimate of Rs. 5,760 will, the Board considers, be ample. No estimate seems called for for 1893-94.
63. Reserve	2,035	..	..	..	6,543	..	557	..	7,927	In Government Order, dated 13th August 1892, No. 845, an establishment of four Revenue Inspectors on Rs. 35 each was sanctioned for a period of five months. Four clerks, two on Rs. 20 and two on Rs. 15 each, had been already working. The Collector estimates that a sum of Rs. 1,600 will be required on the understanding that the establishment will continue throughout the official year. As no applications are to be accepted after 30th September, a provision of Rs. 1,200 will be ample. No estimate seems to be called for for 1893-94.
Total ..	42,200	18,119	28,810	46,929	31,000	49,751	60,000	39,320	28,000	With reference to the Board's remarks at foot of the statement, embodied in paragraph 27 of its Proceedings, dated 30th October 1891, No. 638, suggesting that a lump provision of Rs. 6,000 should be sanctioned annually and placed at its disposal to meet the cost of temporary Revenue Inspectors who may be required in connection with inquiries into loan applications, the sum of Rs. 6,000 has been included in the reserve provided for unforeseen temporary charges. This provision is the more necessary next year, as the loans likely to be applied for are expected to amount to as much as 18 lakhs in that year. The balance of Rs. 1,927 is required to meet unforeseen charges.

* The Accountant-General has not reported the particulars of establishment.

	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Estimate for 1893-94.	
	8	9	10	Collectors'.	Board's.
	RS.	RS.	RS.	RS.	RS.
1. Fixed tentage of Collectors	12,600	12,604	12,600	12,600	12,600
2. Do. of Sub-Collectors	6,000	6,393	6,300	6,220	6,200
3. Do. of Head Assistant Collectors ..	9,100	9,210	9,200	9,270	9,200
4. Do. of Assistant Collectors	2,200	2,227	2,200	2,268	2,000
5. Do. of Deputy Collectors	4,100	4,297	4,200	4,771	4,000
Total ..	34,000	34,731	34,500	35,129	34,000
6. Travelling allowance of the above officers ..	1,00,000	1,11,744	1,10,000	1,04,328	1,00,000
7. Travelling allowance of Tahsildars and Deputy Tahsildars	32,550				
8. Travelling allowance of establishment	1,25,000	1,47,849	1,37,000	1,46,880	1,37,000
Total ..	2,91,550	2,94,324	2,81,500	2,86,337	2,71,000

Items 1 to 5.—The actuals of 1891-92 amounted to Rs. 33,900 against Rs. 35,000, the sanctioned estimate for the year. The decrease is attributed to the non-payment of tentage allowance to officers on leave and to Deputy Collectors who have not yet provided themselves with tents. Collectors are reminded that under Government Order, dated 5th March 1884, it is compulsory for Deputy Collectors on General

Tentage for one month for 21 Collectors at Rs. 50 each	1,050	Duty and holding permanent appointments to furnish themselves with tents. The actuals of the first four months of the current year amount to Rs. 11,810 against Rs. 11,190 of the corresponding period of the previous year. The probable requirements of the remaining eight months of the year amount to Rs. 22,632 as shown in the margin. The revised estimate for the current year will accordingly be adopted in round figures at Rs. 34,500, which is also very nearly equal to the actuals of the 12 months from August 1891 to July 1892. For 1893-94 Collectors provide Rs. 35,129, but considering that the actuals of the past three years have ranged from Rs. 33,100 to Rs. 33,900, the Board would repeat the current year's sanctioned estimate of Rs. 34,000 for the budget estimate of the next year also.
15 Sub-Collectors at Rs. 35 each	525	
22 Head Assistant Collectors at Rs. 35 each ..	770	
10 Assistant Collectors on an average at Rs. 11 each	110	
43 Deputy Collectors at Rs. 11 each	473	
Total ..	2,928	
Deduct tentage of 9 Deputy Collectors who have not provided themselves with tents at Rs. 11 each	99	
	2,829	
For eight months ..	22,632	

1891 to July 1892. For 1893-94 Collectors provide Rs. 35,129, but considering that the actuals of the past three years have ranged from Rs. 33,100 to Rs. 33,900, the Board would repeat the current year's sanctioned estimate of Rs. 34,000 for the budget estimate of the next year also.

Item 6.—The actuals of 1891-92 amounted to Rs. 1,11,500 against Rs. 97,000, the sanctioned estimate for the year. The increase occurs in 13 districts and ranges from Rs. 99 in Vizagapatam to Rs. 3,276 in Chingleput. It was chiefly due to the constant touring of Collectors and Divisional officers during the year on account of the bad season and in connection with famine relief operations. In the Nilgiris, however, the increase, which amounted to Rs. 1,788, is explained to be due to the employment of Divisional officers on out-door work connected with forest settlement and land acquisition for railways, &c. The actuals of the first four months of the current year amounted to Rs. 39,910, and the probable requirements of the whole year calculated on this average would be Rs. 1,19,730 against Rs. 1,11,744 estimated by Collectors and Rs. 1,00,000, the sanctioned estimate for the year. As the season, however, has improved and the touring of Divisional officers in the remaining months of the year is not likely to be so extensive or frequent as in the earlier part of the year, the Board will reduce the Collectors estimates by about Rs. 1,700 and fix the revised estimate in round numbers at Rs. 1,10,000. For the budget estimate of the

ensuing year, the sanctioned estimate for 1892-93, Rs. 1,00,000, will be repeated. It is in excess of the actuals of 1890-91 by Rs. 4,400. The increase, however, is necessary as, under the recent orders of Government, District officers have to tour in their divisions for the full term prescribed by Government.

Item 7.—In the sanctioned estimate for 1892-93 a provision of Rs. 32,550 was made for payment of horse allowance to all Tahsildars and to Deputy Tahsildars whose divisions exceeded 150 square miles in area under Government Order, dated 8th September 1891, No. 839. This will be struck out with reference to paragraph 4 of Government Order, dated 27th June 1892, No. 664, Revenue Department, pending the further orders of Government.

Item 8.—The actuals of 1891-92 amounted to Rs. 1,52,100 against Rs. 1,21,000 sanctioned for the year. The increase was large in Malabar, Chingleput, Anantapur, Nellore, Salem, Tinnevely and South Canara, and was due partly to the frequent travelling of both the Huzur and Taluk establishments with the District officers owing to the recent distress. The actuals of the first four months of the current year amounted to Rs. 51,300, and on this basis the probable requirements of the entire year will be Rs. 1,53,900, which is too high a figure. Collectors provide Rs. 1,47,849 for the current year against Rs. 1,25,000 of the sanctioned estimate. For the reasons given under item 6 *supra* the Board will reduce the Collectors' estimates (some of which are based on the average of the first four months of the current year) and fix the revised estimate in round figures at Rs. 1,37,000. For 1893-94 Collectors estimate the charges under this head at Rs. 1,46,880. The Board will, however, repeat the current year's revised estimate for the budget estimate of the next year. The revised estimate is in excess of the actuals of 1889-90 and 1890-91, but the increase is provided on the assumption that taluk establishments will move more frequently with the Tahsildar than hitherto in consequence of the employment of Stationary Sub-Magistrates to relieve the latter of their magisterial work.

16. *One-fifth travelling and tentage allowances of the two Special Assistant Agents and the travelling allowance of their establishments and of the Sub-Magistrates and their establishments in the Hill Tracts of Ganjam and Vizagapatam.*—These charges are incurred only in the districts of Ganjam and Vizagapatam. The actuals of the first four months of the current year amounted to Rs. 585. The amount required at this rate for the whole year is Rs. 1,755 against Rs. 1,800, the sanctioned estimate for the current year. The Collectors provide Rs. 1,800 for the current as well as ensuing years and the Board adopts the figures for both the revised and budget estimates.

17. *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. 2,27,000 for the current year and Rs. 2,18,600 for the next year. They are compared below with the actuals of the previous year and the sanctioned estimate for the current year:—

	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's revised estimate for 1892-93.	Board's budget estimate for 1893-94.
	RS.	RS.	RS.	RS.
Total allowances as given in the statement	2,97,500	2,91,550	2,81,500	2,71,000
Deduct one-fifth debitable to Law and Justice	59,444	58,310	56,300	54,200
Remainder ..	2,38,056	2,33,240	2,25,200	2,16,800
Add one-fifth of Agency charges	1,560	1,800	1,800	1,800
Total allowances, Land Revenue share ..	2,39,616	2,35,040	2,27,000	2,18,600

18. *IV, Supplies and Services.*—Collectors estimate the charges under this head at Rs. 2,81,750 for the current year and Rs. 2,23,018 for the next year against Rs. 2,43,700, the actuals of 1891-92, and Rs. 1,72,612, the sanctioned estimate for

1892-93. The figures adopted by the Board for the several items included under this head are detailed below in comparison with the actuals of previous years and the sanctioned estimate for the current year:—

	Actuals of 1889-90.	Actuals of 1890-91.	Actuals of 1891-92.	Actuals of the first four months of the current year.	Actuals of the last eight months of 1891-92.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1. Petty construction and repairs	68,700	61,700	61,600	5,870	54,510	60,380
2. Cost of land	1,100	1,800	400	60	330	390
3. Charges for remittance of treasure within the district	19,200	19,400	19,750	10,340	12,870	23,210
4. Law charges in the Revenue Department	49,900	9,900	6,950	2,190	3,450	5,640
5. Charges for service of Revenue Processes	26,100	25,100	22,200	8,890	13,440	22,330
6. Search fees and registration charges in connection with applications for loans under the Land Improvement and Agriculturists' Loans Acts	16,500	21,200	1,19,200	42,070	91,180	1,33,250
7. Remuneration to copyists	..	4,100	5,200	11,470	..	11,470
8. Supplies and services	5,200	4,200	8,400	60	4,830	4,890
9. Miscellaneous	..	..	..	2,630	6,580	9,210
Total ..	1,86,700	1,47,400	2,43,700	83,580	1,87,190	2,70,770

	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Estimate for 1893-94.	
				Collectors' estimate.	Board's estimate.
	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.
1. Petty construction and repairs	70,000	65,229	70,000	63,573	70,000
2. Cost of land	1,800	1,990	1,800	1,990	1,500
3. Charges for remittance of treasure within the district	19,600	21,597	21,000	20,200	20,000
4. Law charges in the Revenue Department	7,000	8,881	8,000	7,780	7,000
5. Charges for service of Revenue Processes	27,192	24,273	24,300	25,420	25,400
6. Search fees and registration charges in connection with applications for loans under the Land Improvement and Agriculturists' Loans Acts	37,520	1,29,170	1,29,600	72,320	72,000
7. Remuneration to copyists	..	24,454	35,000	25,575	35,000
8. Supplies and services	9,500	6,156	5,000	6,160	5,000
9. Miscellaneous	..	..	36,800	..	28,000
Total ..	1,72,612	2,81,750	3,30,900	2,23,018	2,63,900

Item 1.—The actuals of 1891-92 amounted to Rs. 61,600 against Rs. 75,000, the sanctioned estimate for that year. The decrease was large chiefly in Kistna (Rupees 5,325), Coimbatore (Rs. 2,127) and Madura (Rs. 1,230). In Kistna it is explained to be due to the non-execution of certain works under petty construction and repairs to Taluk offices in view of the expected construction of new Taluk offices. In Coimbatore the decrease is attributed to certain original works for which provision had been made in the Revenue budget having been taken up by the Public Works Department for execution from their funds, and to general savings under other heads when correct estimates were prepared. In Madura certain works provided for in the budget were not taken up on account of insufficiency of the provision. For the revised estimate of the current year, Collectors provide Rs. 65,229 against Rs. 63,272, the sanctioned estimate, exclusive of a reserve provision of Rs. 6,728 at the Board's disposal. The increase occurs in Coimbatore (Rs. 1,200) and Madura (Rs. 762). The Collector of the former district states that the enhanced provision is necessary to provide accommodation in the different Taluk cutcherries for the new Stationary Sub-Magistrates, while the

Collector of the latter district explains that emergent repairs have to be executed to the Press office, and the increase is therefore required. There is a decrease in South Canara, but it is small and calls for no remark.

Cuddapah	Rs. 440
Kistna	45
South Arcot	1,021
Bellary	650
Total	2,156

From the reserve of Rs. 6,728, a sum of Rs. 2,156 has from time to time been allotted to the districts noted in the margin. Deducting these amounts and the increased provisions required in Madura and Coimbatore from the reserve, there

remains a balance of Rs. 2,615 to meet unforeseen charges that may have to be incurred during the remainder of the year. The Board will accordingly repeat the sanctioned estimate for the revised estimate of the current year also. For 1893-94, Collectors estimate the charges at Rs. 63,573 which includes the usual provision of Rs. 4,000 required for the maintenance of the Tanjore Palace (*vide* also Government Order, dated 30th September 1892, No. 1014, Financial). Adding a reserve of Rs. 6,427, the Board would adopt the sanctioned estimate of the current year for the next year also. The Collectors of Nellore, Coimbatore and Salem have respectively provided Rs. 3,000, Rs. 4,500 and Rs. 3,000 under this head; but have not forwarded detailed lists of the works on which these amounts are to be expended. They are requested to submit the lists at an early date. The subjoined statement gives districtwar particulars of the revised and budget estimates under petty construction and repairs, as compared with the actuals of three preceding years and the sanctioned estimate of the current year:—

	Actuals of 1889-90.	Actuals of 1890-91.	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Revised estimate for 1892-93.	Collectors' estimate for 1893-94.			Board's estimate for 1893-94.
						Original.	Repairs.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	2,100	2,400	2,980	3,725	3,725	2,270	2,305	4,575	4,575
2. Vizagapatam ..	2,300	2,100	3,030	4,565	4,565	2,200	1,900	4,100	4,100
3. Godavari ..	1,700	3,000	3,220	2,400	2,400	666	1,544	2,210	2,210
4. Kistna ..	10,200	3,500	2,720	2,611	2,656	646	2,045	2,691	2,691
5. Nellore ..	2,100	2,400	2,920	3,000	3,440	1,200	1,800	3,000	3,000
6. Cuddapah ..	1,100	900	2,750	2,000	2,000	..	3,200	3,200	3,200
7. Anantapur ..	1,300	1,000	800	1,000	1,650	..	1,000	1,000	1,000
8. Bellary ..	1,700	800	1,300	950	950	..	1,100	1,100	1,100
9. Kurnool ..	1,600	2,400	1,880	1,500	1,500	..	2,000	2,000	2,000
10. Chingleput ..	2,800	2,500	2,060	3,000	3,000	..	3,000	3,000	3,000
11. North Arcot ..	5,900	4,500	5,040	5,680	5,680	12	3,988	4,000	4,000
12. South Arcot ..	3,500	3,300	2,690	3,000	4,021	..	3,000	3,000	3,000
13. Tanjore ..	8,400	7,600	7,830	8,360	8,360	1,855	6,348	8,203	8,203
14. Trichinopoly ..	4,300	3,100	3,000	2,827	2,827	755	1,273	2,028	2,028
15. Madura ..	2,300	3,100	3,490	2,772	3,534	620	1,804	2,424	2,424
16. Tinnevely ..	4,100	4,700	4,850	5,521	5,521	1,232	3,310	4,542	4,542
17. Coimbatore ..	3,700	5,600	3,830	2,076	3,276	2,500	2,000	4,500	4,500
18. Nilgiris ..	..	..	..	..	..	..	..	..	..
19. Salem ..	3,000	3,200	3,000	3,000	3,000	..	3,000	3,000	3,000
20. South Canara ..	2,500	1,300	1,030	1,585	1,580	..	1,500	1,500	1,500
21. Malabar ..	4,100	3,900	3,180	3,700	3,700	..	3,500	3,500	3,500
Reserve ..	..	..	..	6,728	2,615	..	..	..	6,427
Total ..	68,700	61,700	61,600	70,000	70,000	13,956	49,617	63,573	70,000

Item 2, Cost of land.—This is a variable item. The actuals of 1891-92 amounted to Rs. 400 against Rs. 2,000, the sanctioned estimate for that year. Collectors generally explain that the decrease was due to there having been very few cases during the year in which Government had to purchase lands at revenue sales. They estimate the charges for 1892-93 and 1893-94 at the same figure, or Rs. 1,990, against Rs. 1,800, the sanctioned estimate. The actuals of the past five years * having ranged from Rs. 400 to Rs. 1,800, and there being a probability of larger sales of land having to be effected this year entailing increased purchase of lands on behalf

* Actuals of—	RS.
1887-88	1,700
1888-89	1,200
1889-90	1,100
1890-91	1,800
1891-92	400

of Government, the Board would repeat the sanctioned estimate for the current year, and reduce it to Rs. 1,500 for the ensuing year.

Item 3.—The actuals of the last year amounted to Rs. 19,750 against Rs. 19,300, the sanctioned estimate for that year. The increase which occurred chiefly in Vizagapatam was due to the repeated remittances made to taluks on account of railway works in progress in the district. The probable expenditure for the current year as estimated by Collectors amounts to Rs. 21,597 against Rs. 19,600, the sanctioned estimate. The increase occurs chiefly in Nellore, Godávári and Vizagapatam, and is attributed in the first-named district to frequent remittances of small silver and copper coins for payment to relief coolies in affected tracts, and in the two latter districts to increased remittances to taluks for payment to coolies on railway works in progress. Relief works have now been stopped in Nellore. The Board would fix the revised estimate at Rs. 21,000, or Rs. 597 less than the Collectors' estimates. For 1893-94 the Collectors' estimates will be adopted in round figures at Rs. 20,000, the actuals having gradually increased from Rs. 19,200 in 1889-90 to Rs. 19,750 in 1891-92.

Item 4.—The actuals for 1891-92 amounted to Rs. 6,950 against the sanctioned estimate of Rs. 6,200. Variations occur chiefly in Tanjore (+ Rs. 2,481), Madura (+ Rs. 603) and Tinnevely (— Rs. 1,204). In the first-mentioned district large payments were made in connection with the Nidavasal salt factory compensation case; in Madura certain adjustments of costs in old suits were made during the year which account for the increase. The Collector of Tinnevely merely states that the item is of a variable nature. For the current year Collectors provide Rs. 8,881 against Rs. 7,000, the sanctioned estimate. The increase occurs in Kistna (Rs. 250), South Arcot (Rs. 1,100), Trichinopoly (Rs. 100), and Malabar (Rs. 500). In South Arcot it is due to the payment of Rs. 1,179 made in connection with the claim of the lessee of the Merkanam salt factory under Government Order, dated 9th June 1892, Mis. No. 2735, Revenue, and in Kistna to increased provision made on account of trivajasti suits now pending. In Trichinopoly and Malabar the estimates have been raised with reference to the actuals of the first four months of the current year. Including the increased expenditure of Rs. 1,179 above referred to, incurred in South Arcot, the actuals of the first four months of the current year amounted to Rs. 2,190 against Rs. 3,500, the actuals in the corresponding period of the previous year. Adding to this the actuals of the eight months of 1891-92, the total probable expenditure for the year would be Rs. 5,640: but this is considerably less than the actuals of the past two years 1890-91 and 1891-92. The Board will therefore adopt the Collector's revised estimate in round figures at Rs. 8,000, which is a few hundred rupees below the average of the above two years' actuals. For the next year the sanctioned estimate of the current year may be repeated at Rs. 7,000.

Item 5.—The actuals of 1891-92 amounted to Rs. 22,200 against Rs. 30,000, the sanctioned estimate for that year. The decrease occurs in all districts except Vizagapatam, Godávári, Kistna and Tinnevely, where there was an increase; of the last-named districts the Collector of Godávári explains that the increase may be attributed to greater promptitude in the collections of revenue; but the other Collectors offer no explanation. The decrease referred to in the remaining districts is attributed to the non-entertainment of Process Service establishments, or to the entertainment of smaller establishments, and for shorter periods, than was originally anticipated. Collectors provide Rs. 24,273 for the current year, and Rs. 25,420 for the next year, against Rs. 27,192, the sanctioned estimate. As the Collectors' revised estimates for the current year are about the average of the actuals of the three preceding years, and their budget estimates slightly below the average of the actuals of 1889-90 and 1890-91 (last year being an exceptional year), the same will be adopted in round figures for the current and ensuing years at Rs. 24,300 and Rs. 25,400, respectively.

Item 6, Search fees and Registration charges.—In paragraph 5 of Government Order, dated 26th November 1890, No. 962, Government have directed

that charges under this item hitherto included under the head of miscellaneous should be shown separately. The actuals of 1890-91 and 1891-92 amounted to Rs. 21,200 and Rs. 1,19,200, respectively. The expenditure in the latter year was abnormal, and due to the grant of loans, on an unprecedented scale, aggregating Rs. 16,88,481, to ryots in the affected districts, and to consequent applications in numerous cases to the Registration Department for encumbrance certificates regarding lands offered as securities for the loans. The actuals of the first four months of the current year amounted to Rs. 42,070 against a sanctioned estimate of Rs. 37,520 for the entire year. Collectors estimate the requirements of the current year at Rs. 1,29,170, and of the ensuing year at Rs. 72,320. The increase in the revised estimate as compared with the sanctioned estimate occurs chiefly in Bellary (Rs. 24,000), Nellore (Rs. 12,900), Cuddapah (Rs. 12,500), Vizagapatam (Rs. 9,200), South Arcot (Rs. 7,800), Kurnool (Rs. 7,600), Anantapur (Rs. 4,980), Salem (Rs. 4,700) and Tinnevely (Rs. 4,500), and is explained to be due to provision having been made with reference to the actuals of the first four months of the current year, and to numerous searches ordered in connection with loans applied for by ryots. The Collectors' estimates do not appear to be too high either for the current or the ensuing year, as the costs (Rs. 1,89,191) incurred on account of search fees and registration charges from 1st April 1891 to 31st August 1892 were about 5.5 per cent. of the loans granted during that period (viz., Rs. 34,36,228), and the loans expected to be granted in the current year under the limit prescribed in paragraph 5 of Government Order, dated 13th August 1892, No. 845, Revenue, in Board's Proceedings, dated 26th August 1892, No. 603, amount to Rs. 29,00,000, while the estimate for the next year has been made at 18 lakhs. As, however, the charges in question do not depend on the amounts of the loans but the number of cases in which search has to be made, &c., the Board would adopt the Collectors' figures for both years in round numbers at Rs. 1,29,000 and Rs. 72,000, respectively.

Item 7, Remuneration to copyists.—This is a new item. In Government Order, dated 25th February 1892, No. 181, Government sanctioned the introduction, from the beginning of the current official year, of copy stamp papers in Revenue offices throughout the Presidency except Madras, and hence copying and comparing fees have to be paid to copyists by Government. The actuals of the first four months of the current year amounted to Rs. 11,470. The probable requirements of the year calculated at this rate will be Rs. 34,410. Eleven out of 21 Collectors have failed to make any provision under this head, while the rest have provided Rs. 21,454 for the current year, and Rs. 25,575 for the next. The Board would provide Rs. 35,000 for both the current and ensuing years.

Item 8, Supplies from Public Works Workshops.—The actuals under this head amounted to Rs. 5,200 in 1891-92, and Rs. 4,100 and Rs. 5,200, respectively, in the preceding two years. Collectors, as usual, frame no estimates under this head. The Board resolves to adopt the average of the three years, or Rs. 5,000 in round numbers, for both the revised and budget estimates.

Item 9, Miscellaneous.—The actuals of the past year amounted to Rs. 8,400, and were composed of expenditure under the marginal items. The actuals of the first four months of the current year were Rs. 2,630, and the Collectors' estimates for the whole year amount to Rs. 6,156. To this have to be added the following items:—

Telephone charges	Rs. 172
Stone quarry charges	34
Miscellaneous	7,087
Contingencies admissible without detailed audit ..	1,064
Total	8,357
In round figures	8,400

(1) Rupees 16,500 payable to Messrs. Arbuthnot and Co. out of the arrears of rent of the Pálkonda estate assigned by them to Government.

(2) Rupees 10,101 placed at the disposal of the Superintendent of Madras Survey for supply of survey instruments to karnams in five districts referred to in Board's Proceedings, dated 21st July 1892, No. 372, approved in Government Order, dated 22nd August 1892, No. 3775.

(3) Rupees 4,000 provided by the Collector of Nilgiris under miscellaneous contingencies for meeting certain charges such as assessor's fees, pleader's fees, stamps, &c., likely to be incurred in connection with the acquisition of lands for the Nilgiri Railway. Charges of such nature are provided under this head, and the Collector's provision has therefore been transferred to it. The total requirements for the current year will therefore be Rs. 36,757, and the revised estimate will be fixed in round figures at Rs. 36,800. For the next year Collectors estimate the charges under this head at Rs. 6,160. In Board's Proceedings, dated 23rd September 1892, No. 538, the Board has recommended the supply of survey instruments to the karnams of districts at an aggregate cost of Rs. 76,419; and requested the Superintendent of Madras Survey to report how many karnams in each district are likely to be instructed next year in surveying in view to make provision in the budget for the instruments required by them. Pending his reply a sum of Rs. 20,000 will be provided for the purpose. In addition to this, a sum of Rs. 1,400 required by the Collector of Nilgiris for payment of charges connected with the Nilgiri Railway, and provided for by him under miscellaneous contingencies, will be transferred to this head. The total requirements of the next year will accordingly be fixed at Rs. 28,000 in round numbers. Government in paragraph 6 of its Proceedings, dated 14th November 1891, No. 1084, approved of the proposal of the Superintendent of Revenue Survey to establish District Survey schools in 14 districts, and it is hoped that the scheme will be brought into force in the next official year. In the absence of information as to how many karnams are likely to be instructed next year in each district, the Board is not in a position to determine with any approximation to accuracy the probable cost of establishing these schools. No provision has therefore been made in the budget for the next year on account of these schools, but the Board expects to be able to supply the omission as soon as the necessary information is received from the Superintendent, Revenue Survey, who has been addressed on the subject.

19. *One-fifth of the Agency charges of Ganjam and Vizagapatam.*—The Collector of Vizagapatam estimates the charges under this head at Rs. 800 for both the current and ensuing years, against Rs. 740, the actuals of 1891-92 and Rs. 600, the sanctioned estimate for the current year, while the Collector of Ganjam has no charges falling under it. As the actuals of the first four months of the current year together with those of the last eight months of 1891-92 amount to Rs. 928, the Board will adopt the Collector's estimate for both the years.

20. *Total supplies and services including one-fifth of the Agency charges in Ganjam and Vizagapatam.*—The total charges on account of supplies and services as adopted by the Board amount to Rs. 3,31,700 for the current year and Rs. 2,64,700 for the next year. They are compared below with the actuals of previous years and the sanctioned estimate for the current year.

	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's revised estimate for 1892-93.	Board's estimate for 1893-94.
Total supplies and services	Rs. 2,43,700	Rs. 1,72,612	Rs. 3,30,900	Rs. 2,63,900
Add one-fifth of the Agency charges	740	600	800	800
Total	2,44,440	1,73,212	3,31,700	2,64,700

21. *V. Contingencies.*—The provision made by Collectors under this head amounts to Rs. 1,74,390 for the current year and Rs. 1,65,670 for the next year, against Rs. 1,70,000, the sanctioned estimate for the current year, and Rs. 1,79,800, the actuals of 1891-92. The estimate of Collectors under the several sub-heads of contingencies, and the figures adopted by the Board are given in the subjoined statement in comparison with the actuals of previous years and the sanctioned estimate for the current year.

Items.	Actuals of 1889-90.	Actuals of 1890-91.	Actuals of 1891-92.	Actuals of the first four months of the current year.	Actuals of the last eight months of 1891-92.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1. Purchase and repair of furniture costing Rs. 50 or more	14,400	8,600	9,700	650	9,140	10,090
2. Purchase of articles manufactured out of India costing Rs. 5 or more	250	100	620	510	610	1,120
3. Purchase of Periodicals and newspapers	350	700	850	..	530	530
4. Hot and cold weather charges	2,700	3,400	4,450	2,460	2,090	4,550
5. Charges for binding books in Collector's office	3,900	3,800	3,600	180	3,230	3,410
6. Office rents	11,400	10,400	9,750	2,740	6,270	9,010
7. Rates and taxes	7,500	9,600	10,830	2,050	8,260	10,310
8. Elephant charges	1,700	4,800	2,200	840	1,750	2,590
9. Miscellaneous including cost of stores	3,700	7,000	1,500	320	1,410	1,730
<i>Contingencies admissible without detailed audit.</i>						
10. Carriage of stationery and records	..	..	..	..	..	..
11. Peons' belts and badges	..	..	..	..	..	..
12. Purchase and repair of furniture costing less than Rs. 50 each	1,26,600	1,16,300	1,36,300	38,440	97,410	1,35,850
13. Purchase of articles manufactured out of India costing less than Rs. 5 each	..	..	..	..	..	..
14. Binding books in other than Collector's office	..	..	..	..	..	..
15. Miscellaneous	..	..	..	..	..	..
Total	1,72,500	1,64,700	1,79,800	48,190	1,31,000	1,79,190

Items.	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Estimate for 1892-93.	
				Collector's.	Board's.
	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.
1. Purchase and repair of furniture costing Rs. 50 or more	10,000	3,500	8,200	2,670	4,000
2. Purchase of articles manufactured out of India costing Rs. 5 or more	2,000	2,866	1,500	2,630	1,000
3. Purchase of Periodicals and newspapers	200	330	700	340	700
4. Hot and cold weather charges	3,500	4,448	4,500	4,790	4,000
5. Charges for binding books in Collector's office	4,000	3,370	..	3,500	..
6. Office rents	8,200	7,790	7,800	6,394	6,400
7. Rates and taxes	10,000	11,582	11,600	11,812	11,800
8. Elephant charges	2,000	2,000	2,000	2,000	2,000
9. Miscellaneous including cost of stores	4,600	5,000	5,600	2,400	4,000
<i>Contingencies admissible without detailed audit.</i>					
10. Carriage of stationery and records	39,500	40,361	40,000	39,350	39,400
11. Peons' belts and badges	3,300	3,219	3,200	3,120	3,100
12. Purchase and repair of furniture costing less than Rs. 50 each	18,000	22,598	22,000	21,504	21,000
13. Purchase of articles manufactured out of India costing less than Rs. 5 each	300	300	300	300	300
14. Binding books in other than Collector's office	1,400	2,270	5,600	2,960	6,400
15. Miscellaneous	63,000	64,756	63,000	61,900	61,900
Total	1,70,000	1,74,390	1,76,000	1,65,670	1,66,000

The only items which call for remarks are 1 to 7 and 9. The provision for the remaining items is based on the Collectors' estimates.

Item 1.—The actuals of 1891–92 were less than the sanctioned estimate for that

District.	Sanctioned estimate for 1892–93.	Collector's revised estimate for 1892–93.
Vizagapatam .. .. .	.. .. .	.. .. .
Godavari .. .. .	.. .. .	.. .. .
Kistna .. .. .	.. .. .	.. .. .
Cuddapah .. .. .	.. .. .	.. .. .
Bellary .. .. .	.. .. .	.. .. .
Kurnool .. .. .	.. .. .	.. .. .
South Arcot .. .. .	.. .. .	.. .. .
Madura .. .. .	.. .. .	.. .. .
Nilgiris .. .. .	.. .. .	.. .. .
Salem .. .. .	.. .. .	.. .. .
South Canara .. .. .	.. .. .	.. .. .
Total	2,050	3,500
Board's reserve for iron safes and other unforeseen requirements.	7,950	..
Total	10,000	3,500

safes transferred to treasuries where there are no strong rooms with reference to the remarks of the Accountant-General recorded in Government Order, dated 18th August 1891, No. 765, Financial Department.

In South Arcot an additional provision of Rs. 550 is required for the purchase of one iron safe and seven gongs. In Bellary the Collector applies for an additional allotment of Rs. 300 for supply of furniture to the three Deputy Tahsildars' offices recently opened. The necessary provision for the charge will be made separately under sub-division establishments. The Collector of Kistna does not propose to utilize the sum of Rs. 200 provided for his district in the sanctioned estimate, but

Nellore .. .. .	.. .. .	.. .. .
Malabar .. .. .	.. .. .	.. .. .
South Arcot .. .. .	.. .. .	.. .. .
North Arcot .. .. .	.. .. .	.. .. .
Total .. .. .	.. .. .	.. .. .
Godavari .. .. .	.. .. .	.. .. .
Kistna .. .. .	.. .. .	.. .. .
Cuddapah .. .. .	.. .. .	.. .. .
Bellary .. .. .	.. .. .	.. .. .
Kurnool .. .. .	.. .. .	.. .. .
Trichinopoly .. .. .	.. .. .	.. .. .
Madura .. .. .	.. .. .	.. .. .
Nilgiris .. .. .	.. .. .	.. .. .
South Canara .. .. .	.. .. .	.. .. .
Total	2,670	.. .. .

Godavari does not give details as to his requirements. Transferring to this head a sum of Rs. 75 provided by the Collector of Madras for an almirah under item 12, and holding a reserve of Rs. 1,255 to meet unforeseen demands, the Board would fix the budget estimate for the next year at Rs. 4,000.

Item 2.—The revised estimate of Collectors is Rs. 866 in excess of the sanctioned estimate of Rs. 2,000, which includes a reserve of Rs. 50. Variations occur in the districts noted in the margin. The Collectors of South Arcot and Malabar

Ganjam .. .. .	.. .. .	.. .. .
Kistna .. .. .	.. .. .	.. .. .
Cuddapah .. .. .	.. .. .	.. .. .
Bellary .. .. .	.. .. .	.. .. .
South Arcot .. .. .	.. .. .	.. .. .
Tanjore .. .. .	.. .. .	.. .. .
Coimbatore .. .. .	.. .. .	.. .. .
South Canara .. .. .	.. .. .	.. .. .
Malabar .. .. .	.. .. .	.. .. .

Rs. 266 is required for the purchase of clocks and time-pieces for the huzur and

year by Rs. 2,300. The decrease was due to the smaller number of iron safes supplied during the year, such supply having been restricted under Government Order, dated 18th August 1891, No. 765, Financial Department, to sub-treasuries which are not provided with strong rooms. Only the Collectors of the districts marginally noted propose to incur charges under office furniture costing Rs. 50 and upwards, and their estimates amount to Rs. 3,500 for the current year against Rs. 2,050 provided for them in the sanctioned estimate of Rs. 10,000 which included a reserve of 7,950. In Vizagapatam the Collector wants a fresh allotment of Rs. 800 to purchase strong wooden treasure chests to replace iron

does not give the reason. Adding to the Collectors' estimates Rs. 3,423, the value of 17 safes already supplied to the marginally-noted districts, and of four more likely to be supplied to Godavari (3) and Madura (1), and making a provision of Rs. 1,300 to meet unforeseen charges, the Board would fix the revised estimate for the current year at Rs. 8,200 in round numbers. For 1893–94 nine Collectors provide Rs. 2,670, whereof Rs. 2,170 are reported to be required for the purchase of 20 record-racks, 10 wooden almirahs, 2 iron almirahs for the custody of stamps, 1 iron safe and 1 large table, each costing more than Rs. 50. The Collector of

taluk offices. The Collector of Ganjam provides an increase of Rs. 810 for payment of the value of stores indented for in Board's Proceedings, dated 12th May 1892, No. 221, and submitted to the Secretary of State with Government Order, dated 21st June 1892, No. 655. This amount, with a similar item of Rs. 150 provided in Tanjore and Cuddapah, will be transferred to item No. 9. With this change Collectors' revised estimates amount to Rs. 1,906, which, however, seems unnecessarily high considering that the average of the actuals of the three previous years was only Rs. 323, and the actuals of the first four months of the current year only Rs. 510. The Board would treble the last-mentioned amount and fix the revised estimate at Rs. 1,500 in round figures. For 1893–94 the Collectors' estimates amount to Rs. 2,630 as noted in the

Ganjam .. .. .	.. .. .	.. .. .
Godavari .. .. .	.. .. .	.. .. .
Kistna .. .. .	.. .. .	.. .. .
Cuddapah .. .. .	.. .. .	.. .. .
Anantapur .. .. .	.. .. .	.. .. .
Bellary .. .. .	.. .. .	.. .. .
North Arcot .. .. .	.. .. .	.. .. .
South Arcot .. .. .	.. .. .	.. .. .
Tanjore .. .. .	.. .. .	.. .. .
Trichinopoly .. .. .	.. .. .	.. .. .
Madura .. .. .	.. .. .	.. .. .
Tinnevely .. .. .	.. .. .	.. .. .
Coimbatore .. .. .	.. .. .	.. .. .
Nilgiris .. .. .	.. .. .	.. .. .
Salem .. .. .	.. .. .	.. .. .
Malabar .. .. .	.. .. .	.. .. .
Total	2,630	.. .. .

margin, and Rs. 1,900 of this represents the value of stores to be indented for from the Secretary of State. This amount will be transferred to item No. 9. The balance of Rs. 730 includes the value of 27 clocks and 19 time-pieces and lamps required in 10 districts. The Collectors of Godavari and Anantapur give no particulars of their requirements, but the lump

sums applied for will be retained. With a reserve of Rs. 270 the budget estimate for the next year will be fixed at Rs. 1,000.

Item 3.—The Collectors' estimates amount to Rs. 330 for the current year and Rs. 340 for the next year. Their estimates, however, cannot be relied on, as the amount required depends on the value of Periodicals, Civil Lists, &c., supplied to Collectors. In the absence of proper estimates, the Board will adopt the average of the actuals of the past three years, amounting to Rs. 700 in round figures, as the estimates for both the current and ensuing years.

Item 4.—The actuals of 1891–92 amounted to Rs. 4,450 against Rs. 3,200, the sanctioned estimate. The increase is noticeable in Nilgiris (988), Chingleput (175), Kurnool (94) and Godavari (119). In the first mentioned district it is attributed to the supply of water-proof coats to peons; in Chingleput to the employment of special officers in the districts; and in Kurnool to the retention of the hot weather establishment for a longer period than usual owing to the dryness of the weather and scanty rainfall. No explanation is furnished by the Collector of Godavari. The Collectors' revised and budget estimates amount to Rs. 4,448 and Rs. 4,790 against Rs. 3,500, the sanctioned estimate for the current year. Increased provision is made in the revised estimate in Nilgiris, Madura, Salem and Malabar. In the first named district it is explained to be required to meet charges incurred in the previous year, but not billed for and paid within that year, and in the second and fourth districts to expenses incurred on account of the hot and cold weather charges for divisional officers and the Temporary Deputy Collector for whom no provision was made in the sanctioned estimate. The Collector of Salem does not explain the increase. 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. 4,550, which is about Rs. 100 in excess of the Collectors' estimates, the Board would fix the revised estimate at Rs. 4,500 and reduce it to Rs. 4,000 for the next year.

Item 5.—In Board's Proceedings, dated 30th March 1892, No. 156, Collectors were informed that they need not obtain the Board's sanction to incur charges under this head, provided there is sufficient provision in the budget, and the Accountant-General has instructed them in his memo., dated 11th July 1892, No. 23, to debit book-binding charges in Collectors' offices to contingencies admissible without detailed audit. The necessary provision will accordingly be made under item 14.

Item 6.—The actuals of 1891–92 amounted to Rs. 9,750 against Rs. 11,000, the sanctioned estimate for that year. In Madras the transfer of the Madras Deputy Collector's office from a rented to a Government building caused a decrease of Rs. 1,481 in the actuals of 1891–92 as compared with the sanctioned estimate. There were

variations in other districts also, noticeably in Vizagapatam (— Rs. 106), Godáviri (— Rs. 465), Kistna (+ Rs. 85), Cuddapah (+ Rs. 175), Kurnool (— Rs. 53), Madura (+ Rs. 192), Tinnevely (+ Rs. 236) and Coimbatore (+ Rs. 152). These were due to payments of arrears or to non-presentation of bills for current rents within the year. For the revised estimate local officers provide Rs. 7,790 against a sanctioned estimate of Rs. 8,200. The Collector of Coimbatore provides for an increase of Rs. 212 for payment of arrears of 1891-92, while the Collectors of Nilgiris and Cuddapah reduce their sanctioned estimates by Rs. 300 and Rs. 122, respectively, in view of the removal of the offices of their Head Assistant Collectors and of a Deputy Tahsildar in Cuddapah from hired to Government buildings. The Collector of Vizagapatam also has reduced his estimate by Rs. 200, but has not explained the cause of the reduction. The Board will adopt the Collectors' estimates in round figures at Rs. 7,800. For 1893-94 the Collectors' provision of Rs. 6,394, which is believed to be according to actual requirements, will be accepted in round figures at Rs. 6,400.

Item 7.—The actuals of 1891-92 were in excess of the sanctioned estimate of Rs. 9,000 by Rs. 1,830. The increase was large in Bellary, Nellore, Godáviri, Vizagapatam, Cuddapah and Nilgiris, and was due in the first two districts to enhancement of municipal assessment on account of additional buildings and payment of arrears, and in Cuddapah to the assessment of the Collector's office building to water-tax during the latter part of 1891-92. In the remaining districts the increases have not been accounted for. For 1892-93 Collectors provide Rs. 11,582 against Rs. 10,000, the sanctioned estimate. The whole of the increase occurs in Madras (Rs. 1,000), Tanjore (Rs. 310), Godáviri (Rs. 210) and Bellary (Rs. 100). In Madras provision is made for payment of assessment for the first time on such buildings as have been in charge of no particular department, these having been declared to be under the control of the Collector. In Tanjore the increase represents assessment on Government buildings enhanced by the municipality, and in Godáviri and Bellary it is due to the municipal assessments on the new buildings to which the Sub-Collector's office at Rajahmundry and the Head Assistant's office at Bellary have been removed. The Collectors' revised estimates are accordingly retained in round figures at Rs. 11,600. For next year Collectors have provided a sum of Rs. 11,812 according to actual requirements and the Board adopts their figure in round numbers at Rs. 11,800.

Item 9.—This is a variable item. The actuals of 1891-92 were less than the sanctioned estimate by Rs. 2,500. The decrease was due to the reserve of Rs. 1,900 provided under that head not having been drawn upon, as also to smaller expenditure on repairs of boats in Godáviri. Under the revised and budget estimates provision is made by Collectors only in Godáviri and Nilgiris as in the margin. In the former district the provision is probably required for repairs of boats, and in the latter it is explained to be required to meet incidental charges such as pleaders' and assessors' fees, value of stamps, &c., in connection with the acquisition of lands for the Nilgiri Railway. The platform machines for weighing treasure boxes referred to in Government Order, dated 7th March 1892, No. 230, were received during the year. In Board's Proceedings, dated 12th May 1892, No. 221, disposed of in Government Order, dated 21st June 1892, No. 635, and Board's Proceedings, dated 1st September 1892, No. 483, indents for a supply of Chubb's locks, cyclostyles and typograph machines were submitted to Government for transmission to the Secretary of State. The cost of these items has been estimated at Rs. 4,600. On the presumption that the latter stores may also be received within the current year, the Board will provide Rs. 5,600 for the revised estimate. For the budget estimate the Board would provide Rs. 4,000 with reference to the average of the past three years' actuals. The items transferred to this head from item 2 *supra* being included in the cost of stores indented for, no addition is required on their account.

22. Total contingencies admissible without detailed audit.—The total contingencies admissible without detailed audit as fixed by the Board amount to Rs. 1,34,100 for

the current year and Rs. 1,32,100 for the next year against Rs. 1,36,300, the actuals of 1891-92 and Rs. 1,35,850, the actuals of the first four months of the current year together with those of the last eight months of the previous year.

23. One-fifth of the Agency charges in Ganjam and Vizagapatam.—The actuals of the first four months of the current year amounted to Rs. 927, and on this average the amount required for the whole year will be Rs. 2,781. Collectors provide Rs. 2,500 for both the years against Rs. 2,900, the sanctioned estimate. As the actuals of the past three years range from Rs. 2,700 to 3,400, and as the average of the three years amounts to Rs. 2,966, the Board would repeat the sanctioned estimate for both the years.

24. The total contingencies debitable to Land Revenue share after deducting the amount chargeable to Law and Justice, together with the provision made for the Agency tracts of Ganjam and Vizagapatam, amount to Rs. 1,44,140 for the current year and Rs. 1,36,160 for the next year against Rs. 1,39,132, the sanctioned estimate and Rs. 1,47,362, the actuals for 1891-92 as shown hereunder:—

	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's revised esti- mate for 1892-93.	Board's estimate for 1893-94.
Total contingencies	Rs. 1,79,800	Rs. 1,70,000	Rs. 1,76,000	Rs. 1,66,000
Deduct one-fifth debitable to Law and Justice except Madras ..	35,838	33,768	34,760	32,740
Remainder	1,43,962	1,36,232	1,41,240	1,33,260
Add one-fifth of agency charges ..	3,400	2,900	2,900	2,900
	1,47,362	1,39,132	1,44,140	1,36,160

25. Telegram charges.—The actuals of last year amounted to Rs. 26,200 against Rs. 13,000, the sanctioned estimate. The increase ranging from Rs. 2,229 in Godáviri to Rs. 159 in South Canara occurred in all districts and was mainly due to the larger number of messages sent to the Board and Government on account of the adverse season. For the revised and budget estimates Collectors anticipate the probable expenditure at Rs. 24,198 and Rs. 20,800, respectively, against Rs. 14,500, the sanctioned estimate. The increase in the revised estimate is due to provision having been made by Collectors with reference to the actuals of the first four months of the current year, which amounted to Rs. 8,950. At this rate the amount required for the whole year would be Rs. 26,850, but, as the season has improved, the Board considers the Collectors' estimate too high and would fix the revised estimate at Rs. 20,000, which is Rs. 460 in excess of the actuals of the first four months of the current year plus the actuals of the last eight months of 1890-91. For 1893-94 Rs. 15,000 would be provided on the assumption that the year will prove normal.

26. Postage charges.—Under Government Order, dated 28th February 1890, No. 157, Financial Department, postage charges incurred in all the departments under

the control of Collectors from 1890

Actuals of 1890-91	Rs. 1,64,000
" of 1891-92	1,72,200
Total ..	3,36,200
Average ..	1,68,100
Sanctioned estimate for 1892-93	1,64,000
Actuals of the first four months of the current year	59,340
Actuals of the last eight months of 1891-92	1,16,120
Total ..	1,75,460
Collectors' revised estimate for 1892-93	1,70,253
Board's revised estimate for 1892-93	1,70,000
Collectors' estimate for 1893-94	1,69,200
Board's " 1893-94	1,64,000

are debitable to Land Revenue. The actuals for 1890-91 and 1891-92 amounted to Rs. 1,64,000 and Rs. 1,72,200 respectively. The latter was in excess of the sanctioned estimate for the year amounting to Rs. 1,60,000, and the increase was due to a general increase in correspondence, consequent on the unfavorable character of the season. The sanctioned estimate for the current year is Rs. 1,64,000. Against this sum Collectors expect an expenditure of Rs. 1,70,253. The Collectors' estimates, which take into account the actuals of the first four months of the

current year, will be adopted in round figures at Rs. 1,70,000. For the next year the current year's sanctioned estimate of Rs. 1,64,000 will be repeated.

27. The total contingencies including telegraphic and postage charges amount to Rs. 3,34,140 for the current year and Rs. 3,15,160 for the next year. The details are subjoined in comparison with the actuals of last year and the sanctioned estimate for the current year:—

	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's revised estimate, 1892-93.	Board's estimate for 1893-94.
	Rs.	Rs.	Rs.	Rs.
Total Contingencies—				
Land Revenue	1,47,362	1,39,132	1,44,140	1,36,160
Telegram charges	26,200	14,500	20,000	15,000
Postage charges	1,72,200	1,64,000	1,70,000	1,64,000
Total ..	3,45,762	3,17,632	3,34,140	3,15,160

28. VI—Sub-Divisional establishment exclusive of Stationary Sub-Magistrates and their establishments.—

Actuals of 1889-90	Rs. 14,74,100
" of 1890-91	15,11,600
" of 1891-92	16,01,700
Sanctioned estimate for 1892-93	15,95,000
Actuals of the first four months of 1892-92	5,30,710
" of last eight months of 1891-92	10,74,090
Total ..	16,04,800

Board's revised estimate for 1892-93	16,20,000
" estimate for 1893-94	16,30,000

The actuals of 1891-92 amounted to Rs. 16,01,700 against Rs. 16,42,356, the cost of the sanctioned scale including local allowances payable to the employes in the Nilgiris and Malabar-Wynaad and to the Revenue Inspectors of Kollegal and Satyamangalam taluks in Coimbatore district and against Rs. 15,95,000 of the sanctioned estimate, the increase in the actuals as compared with the sanctioned estimate is small and calls for no remark. The actuals of the first four months of the current year amount to Rs. 5,30,710, which gives an average of Rs. 1,32,677 a month, and at this rate the probable requirements of the first seven months of the year, i.e., till 30th September 1892 would amount to Rs. 9,28,739. From the 1st October, the new scheme for the revision of pay of existing Deputy Tahsildar-Magistrates and the appointment of Stationary Sub-Magistrates comes into force. Under the existing scale the number of Deputy Tahsildar-Magistrates, excluding the Cochin Sheristadar Sub-Magistrate is 169, and 9 of these have been transferred to the head of Stationary Sub-Magistrates, while a new ordinary Deputy Tahsildar has been sanctioned for Davakotai in Madura. The net monthly increase in the salaries of these 161 officers at the revised rates of pay is Rs. 3,238. Deducting from this Rs. 1,180, being the savings effected by the reduction of pay of 117 Taluk Sheristadars from Rs. 60 to Rs. 50, the net monthly increase amounts to Rs. 2,058. The total monthly cost of Sub-Divisional establishments according to the sanctioned scale exclusive of the new Stationary Sub-Magistrates and their establishments and inclusive

of the aforesaid net increase of Rs. 2,058 is Rs. 1,38,921, and at this rate the amount required for five months from 1st October 1892 will be Rs. 6,94,605, which, added to the seven months' expenditure, amounting to Rs. 9,28,739, estimated above, would bring the total requirements of the year to Rs. 16,23,344. Allowing a margin for savings in the last five months of the current year, the Board would fix the revised estimate for the current year at Rs. 16,20,000. For the next year the cost according to the revised sanctioned scale would amount to Rs. 16,67,052. With a margin of about 2½ per cent. for general savings, the Board would fix the budget estimate at Rs. 16,30,000 in round numbers.

29. One-fifth of the salaries of the Hill Sub-Magistrates and their establishment.—

Actuals of 1889-90	Rs. 6,600
" of 1890-91	6,430
" of 1891-92	6,280
Total ..	19,310
Average ..	6,437
Sanctioned estimate for 1892-93	6,600
Actuals of the first four months of 1892-93	2,070
" of last eight months of 1891-92	4,170
Total ..	6,240
Board's revised estimate for 1892-93	6,400
" estimate for 1893-94	7,200

The actuals of the first four months of the current year amounted to Rs. 2,070. At this rate the provision required for expenditure for the whole year is Rs. 6,210 against Rs. 6,280, the actuals of 1891-92, and Rs. 6,600, the sanctioned estimate for 1892-93. The Board would provide for the revised estimate Rs. 6,400, being the average of the actuals of the past three years. For the next year the estimate will be fixed in round figures at Rs. 7,200 which is one-fifth of the cost of the sanctioned scale of the Agency Sub-Magistrates and their establishment.

30. Provision for Stationary Sub-Magistrates and their establishments.—

In Government Order, dated 27th June 1892, No. 664, Revenue Department, Government has sanctioned the appointment of Stationary Sub-Magistrates to be brought into force from 1st October 1892. The number of these newly-created Sub-Magistrates including nine Town Sub-Magistrates transferred to this head is 117 and their monthly cost including charges of their establishments amounts to Rs. 18,658 or Rupees 93,290 for five months commencing from 1st October. To this has to be added a sum of Rs. 10,800 * for cost of furniture, seals, table cloth, belts and badges for the Sub-Magistrates and their establishments. The total requirements for the five months would thus be Rs. 1,04,090; but as it will take a month or more before the full sanctioned establishment is entertained in all the districts, the Board considers that a provision of Rs. 90,000 will suffice for the current year. For the budget estimate of the next year twelve months' salary of the Sub-Magistrates and their establishments would be provided in round figures at Rs. 2,23,000. On the presumption that the Board's proposal in its Proceedings, dated 14th September 1892, Mis. No. 5819, to debit four-fifths of the charges on account of the Stationary Sub-Magistrates and their establishments to Law and Justice and the remaining one-fifth to Land Revenue will meet with the approval of Government, the Board will provide as the Land Revenue share Rs. 18,000 for the current year and Rs. 44,600 for the next.

Furniture for one Sub-Magistrate and his establishment on an average	Rs. 70
Two belts at one rupee each for two peons	2
Two badges at Rs. 3 each for two peons	6
Two scales, Revenue and Magisterial, at Rs. 4 each	8
Table cloth for Sub-Magistrate and his establishment	9½
Sundries	4½
Total ..	100
For 108 Sub-Magistrates	10,800

31. The Land Revenue share of the sub-divisional establishment charges including Agency and Stationary Sub-Magistrates amounts to Rs. 13,22,764 for the current year and Rs. 13,58,164 for the next. They are compared below with the actuals of 1891-92 and the sanctioned estimate for the current year.

	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's revised esti- mate for 1892-93.	Board's esti- mate for 1893-94.
Total Sub-divisional establishment	RS. 16,01,700	RS. 15,95,000	RS. 16,20,000	RS. 16,30,000
Deduct one-fifth debitable to Law and Justice (except Madras)	3,17,972	3,16,276	3,21,636	3,23,636
Remainder ..	12,83,728	12,78,724	12,98,364	13,06,364
Add one-fifth of agency charges ..	6,280	6,600	6,400	7,200
Add one-fifth provision for additional Sub-Magistrates and their establishments, &c. ..	272	42,500	18,000	44,600
Total ..	12,90,280	13,27,824	13,22,764	13,58,164

32. VII.—*Amindevi coir charges*.—These charges are incurred only in the district of South Canara. The actuals of 1891-92 amounted to Rs. 33,260 against Rs. 29,586; the sanctioned estimate for that year. The increase was under contingencies and due to the early arrival of coir in the year, the quantity received in February and March 1892 having been 223 candies, valued at Rs. 7,100, against 118 candies, valued at Rs. 3,700, received in the corresponding period of the preceding year. The Collector estimates the charges for the revised estimate at Rs. 22,830 against Rs. 29,586 of the sanctioned estimate. The decrease is attributed partly to the cause above set forth and partly to a number of boats which were taking coir to the mainland during the months of April and May 1892 having been driven back by contrary winds to the islands. A decrease of Rs. 96 under establishments is explained to be due to the establishment having been allowed to draw its pay in March last on the occasion of its proceeding to the islands. The Board would adopt the Collector's revised estimate in round numbers at Rs. 22,800. For the budget estimate of next year, the Collector provides Rs. 33,586, which is Rs. 4,000 in excess of the sanctioned estimate for 1892-93, the excess being intended to cover the cost of the coir taken back this year and which may be expected next year:—

	Actuals of			Actuals of the first four months of the current year.	Actuals of last eight months of 1891-92.	Total.
	1889-90.	1890-91.	1891-92.			
1	2	3	4	5	6	7
1. Establishment ..	RS. 34,800	RS. 23,300	RS. 33,260	RS. 12,510	RS. 8,590	RS. 21,100
2. Travelling allowance ..						
3. Contingencies ..						
Total ..	34,800	23,300	33,260	12,510	8,590	21,100

	Sanctioned estimate for 1892-93.	Collector's revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collector's estimate for 1893-94.	Board's estimate for 1893-94.
	8	9	10	11	12
1. Establishment ..	RS. 2,286	RS. 2,190	RS. 2,190	RS. 2,286	RS. 2,286
2. Travelling allowance ..	300	335	340	300	300
3. Contingencies ..	27,000	20,305	20,270	31,000	31,000
Total ..	29,586	22,830	22,800	33,586	33,586

33. VIII. Local and Special Fund audit clerks.—

Actuals of 1889-90 ..	RS. 17,600
Do. of 1890-91 ..	17,800
Do. of 1891-92 ..	18,360
Sanctioned estimate for 1892-93 ..	18,000
Actuals of the first four months of 1892-93 ..	6,720
Do. of last eight months of 1891-92 ..	12,100
	18,820
Collectors' revised estimate for 1892-93 ..	26,100
Board's do. do. ..	26,100
Collectors' estimate for 1893-94 ..	27,950
Board's do. do. ..	28,000

The actuals of 1891-92 were Rs. 760 above the sanctioned estimate and the excess was due (1) to want of provision in the sanctioned estimate for the temporary audit establishment in Kistna recently made permanent and (2) to the payment to the audit clerk in Anantapur of a monthly personal allowance of Rs. 10. For the current and next years Collectors provide Rs. 26,100 and Rs. 27,950, respectively, against Rs. 18,000, the sanctioned estimate for the current year, the increase being due to provision having been made for payments according to the revised scale sanctioned in Government Order, dated 31st May 1892, No. 1289 L., for about nine months in the current year and for the whole of next year. The increase sanctioned in the said Government Order being Rs. 9,800, the Collectors' estimates will be adopted for both the years.

34. IX. *Medical charges*.—Medical subordinates are attached to the Land Revenue establishments only in the three northernmost districts and in Cuddapah and Kurnool. The Collectors of these districts have estimated the charges connected with these subordinates at Rs. 9,820 for the current year and Rs. 9,970 for the next year against Rs. 10,000, the sanctioned estimate for 1892-93, and Rs. 6,930, the actuals of 1891-92. The Surgeon-General estimates the charges for 1893-94 at Rs. 9,270 and has not furnished a revised estimate for the current year. The provision made by the Board is detailed below in comparison with the actuals of previous years and the Surgeon-General's estimates:—

	Actuals of 1889-90.	Actuals of 1890-91.	Actuals of 1891-92.	Actuals of the first four months of 1892-93.	Actuals of last eight months of 1891-92.	Total.
1	2	3	4	5	6	7
1. Establishment ..	RS. 7,710	RS. 9,500	RS. 5,640	RS. 1,530	RS. 4,040	RS. 5,570
2. Travelling allowance ..	980	1,050	1,120	460	890	1,350
3. Contingencies ..	250	190	170	30	120	150
Total ..	8,940	10,740	6,930	2,020	5,050	7,070

	Sanctioned estimate for 1892-93.	Collectors' revised estimate for 1892-93.	Board's revised estimate for 1892-93.	Collectors' estimate for 1893-94.	Surgeon-General's estimate for 1893-94.	Board's estimate for 1893-94.
	8	9	10	11	12	13
1. Establishment ..	RS. 8,760	RS. 8,280	RS. 8,280	RS. 8,520	RS. 8,100	RS. 8,100
2. Travelling allowance ..	1,030	1,250	1,320	1,200	960	990
3. Contingencies ..	210	250	200	250	210	210
Total ..	10,000	9,820	9,800	9,970	9,270	9,300

Item 1—*Establishment*.—For the revised estimate of the current year, the Board has adopted the Collectors' figures amounting to Rs. 8,280, which provide for anticipated savings and for the budget estimate, the figures of the Surgeon-General.

Item 2—*Travelling allowance*.—The provision under the revised estimate has been made with reference to the actuals of the first four months of the current year and of the last eight months of the previous year. For the next year the Surgeon-General has estimated the expenditure at Rs. 960. The Collector of Coimbatore, when there are no medical subordinates attached to revenue establishments, provides a sum of Rs. 200 under this head for payment of travelling allowances to medical subordinates sent out to inspect the sanitary condition of villages. The Board considers that charges of this nature ought to be met from the funds of the Local Boards and disallows the provision; hence the budget estimate will stand at Rs. 990.

Item 3.—The revised estimate has been fixed on the average of the actuals of the past three years and the Surgeon-General's figures adopted for the budget estimate.

35. *One-fifth of the medical agency charges in Ganjam and Vizagapatam.*—The Collectors of these districts repeat the sanctioned estimate of Rs. 700 for both the years against Rs. 680, the actuals of 1891-92. The Board would also repeat the former figure for the revised and budget estimates.

36. *Total medical charges—Land Revenue share.*—The Land Revenue share of the medical charges, after deducting one-fifth debitable to Law and Justice and adding one-fifth of the agency charges, is Rs. 8,540 for the current year and Rs. 8,140 for 1893-94. The details are given below:—

	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's estimate for 1892-93.	Board's estimate for 1893-94.
Total medical charges ..	Rs. 6,930	Rs. 10,000	Rs. 9,800	Rs. 9,300
Deduct one-fifth debitable to Law and Justice ..	1,386	2,000	1,960	1,860
Remainder ..	5,544	8,000	7,840	7,440
Add one-fifth of agency charges ..	680	700	700	700
Total ..	6,224	8,700	8,540	8,140

37. *Land Revenue total charges of district administration.*—The subjoined statement exhibits, in one view, the revised and budget estimates referred to in the foregoing paragraphs in comparison with the actuals of the previous year and the sanctioned estimate of the current year:—

	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's revised estimate for 1892-93.	Board's estimate for 1893-94.
I. Salaries of Collectors, &c. ..	Rs. 10,81,500	Rs. 10,67,572	Rs. 10,89,252	Rs. 10,67,892
II. Establishment ..	6,35,784	6,18,434	6,49,634	6,24,034
III. Allowances ..	2,39,616	2,35,040	2,27,000	2,18,600
IV. Supplies and services ..	2,44,440	1,73,212	3,31,700	2,64,700
V. Contingencies ..	3,45,762	3,17,632	3,34,140	3,15,160
VI. Sub-divisional establishment ..	12,90,280	13,27,824	13,22,764	13,58,164
VII. Amindivi coir charges ..	33,260	29,586	22,800	33,586
VIII. Local and Special Fund audit clerks ..	18,360	18,000	26,100	28,000
IX. Hospital charges ..	6,224	8,700	8,540	8,140
Total ..	38,98,226	37,96,000	40,11,930	39,18,276
In round figures ..	38,98,200	37,96,000	40,12,000	39,18,000

38. *Chank fishery charges.*—This fishery is confined to Tinnevely and the Collector of that district provides Rs. 384 for establishments and Rs. 5,816 for contingencies for both the current and ensuing years. The figures do not differ from the sanctioned estimate and the Board adopts them. In the actuals of 1891-92, as compared with the sanctioned estimate for that year, there was a decrease of Rs. 1,530 due to the non-realization of anticipations as to the quantity of chanks likely to be obtained in the year.

Actuals of 1890-91 ..	Rs. 8,340
Do. of 1891-92 ..	4,470
Sanctioned estimate for 1892-93 ..	6,200
Actuals of the first four months of 1892-93 ..	170
Do. of last eight months of 1891-92 ..	4,270
Collector's revised estimate for 1892-93 ..	6,200
Board's do. ..	6,200
Collector's estimate, for 1893-94 ..	6,200
Board's do. ..	6,200

39. *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 under the several sub-heads as compared with the actuals of the past three years and the sanctioned estimate for the current year:—

Items.	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Board's revised estimate for 1892-93.	Board's estimate for 1893-94.
1. Commissioners of Land Revenue ..	Rs. 76,320	Rs. 76,320	Rs. 76,320	Rs. 76,320
2. Secretary (Rs. 1,500-60-1,800) ..	17,280	17,280	17,280	17,280
3. Sub-Secretary and Special officer ..	12,000	12,000	12,000	12,000
4. Head Assistant Collector for the supervision of record works ..	4,800	4,800	4,800	4,800
Total ..	1,04,885	1,04,885	1,04,885	1,04,885
5. Establishment— Four clerks (Rs. 200 and over) ..	16,200	16,200	16,200	16,200
Eighteen clerks (between Rs. 50 and 200) ..	18,000	18,000	18,000	18,000
Twenty-six clerks (below Rs. 50) ..	9,240	9,240	9,240	9,240
Thirty-eight servants ..	3,696	3,696	3,696	3,696
General records— Two clerks (between Rs. 50 and 200) ..	2,100	2,100	2,100	2,100
Four do. (below Rs. 50) ..	1,320	1,320	1,320	1,320
Six servants ..	648	648	648	648
Special Fund establishment— Two clerks (Rs. 50 and 30) ..	960	960	960	960
Temporary establishment ..	2,904	2,904	2,904	2,904
Total Establishment ..	55,067	55,067	55,067	55,067
6. Travelling allowances ..	1,716	1,716	1,716	1,716
7. Telephone charge ..	203	203	203	203
8. Contingencies— Purchase of furniture, &c. ..	21,795	21,795	21,795	21,795
Rents, rates and taxes ..	1,140	1,140	1,140	1,140
Postage charges ..	3,300	3,300	3,300	3,300
Telegram charges ..	600	600	600	600
Total ..	22,450	22,450	22,450	22,450
Grand Total ..	1,87,062	1,87,062	1,87,062	1,87,062

Item 1.—The actuals of 1891-92 amounted to Rs. 84,538 against Rs. 76,320, the sanctioned estimate; the increase was due to payment of deputation allowance to the officers who acted for the First and Second Members during the periods of their privilege leave for $2\frac{1}{2}$ and 2 months, respectively. The actuals of the first four months of the current year, together with one-half of the actual total salaries * of the four Members for the remaining eight months less

* Para. 17 of G.O., dated 17th November 1888, No. 800.

4 per cent. deduction on account of Civil Service Annuity fund, amount to Rupees 77,229. This has been adopted as the revised estimate in round figures at Rs. 77,200 and for the ensuing year the sanctioned estimate, which has been calculated in accordance with the instructions conveyed in the above Government Order, is repeated.

Item 2.—The actuals of the first four months of the current year amounted to Rs. 6,093. The salary of the Acting Secretary for eight months less the Annuity fund deductions amount to Rs. 11,424. The sum of Rs. 17,500 in round figures has accordingly been provided for the revised estimate. For 1893-94, provision has been made at Rs. 1,500 a month, being the starting pay of the appointment less fund deductions.

Item 3.—In paragraph 16 of Government Order, dated 23rd November 1891, No. 1119, Government observed that the expected appointment of a Sub-Secretary to the Board was likely to be given effect to from the 1st April 1892 and provided a sum of Rs. 10,560 or eleven months' pay for an officer drawing a salary of Rs. 960 per mensem exclusive of fund deductions. The Government of India, however, having requested the local Government to consider whether the appointment of a permanent Under or Assistant Secretary on progressive pay, such additional Secretary being taken from the ranks of the new Provincial service, would not meet the exigencies of the case, the Government of India were finally informed in Government Order, dated 4th August 1892, No. 809, that, in the opinion of this Government, the post of Assistant Secretary should ordinarily be filled from the ranks of the Provincial service, the salary of the office being fixed at Rs. 700, rising by annual increments of Rs. 50 to Rs. 1,000, and that, in the event of the deputation of a Covenanted Civilian to hold the appointment, he should be allowed to draw a local allowance of Rs. 500 in addition to his permanent pay. The Government of India was requested to obtain the sanction of the Secretary of State to these proposals. Meanwhile in Government Order, dated 12th August last, No. 560, an Acting Head Assistant Collector was placed on special duty in the Board's office with right to draw, in addition to his pay as Head Assistant's, the maximum deputation allowance admissible under article 98 (a) of the Civil Service Regulations, which together amount to Rs. 912 per mensem. Assuming that this officer will continue on his present duty to the end of the current year, the total requirement of the year would amount to Rs. 5,973 and this has been adopted in round figures at Rs. 6,000 for the regular estimate. As the sanction of the Secretary of State to the proposals of Government may be expected to be received by the 1st April next, a lump provision of Rs. 12,000, which might cover the pay of an officer taken from the ranks of the Provincial service, or the permanent pay and local allowance of a Covenanted Civilian Assistant Secretary temporarily brought in, has been made in the budget estimate of next year.

Item 4.—As the provision of Rs. 4,800 made in the sanctioned estimate for a special officer to be deputed for the record work in the Board's office for six months is apparently not likely to be utilized in the current year, it has been expunged from the revised estimate and transferred to the budget estimate of next year.

Item 5.—The actuals of the first four months of the current year *plus* the pay of the establishment for eight months, amounting to Rs. 53,250, have been adopted for the revised estimate. The increase of Rs. 1,086 occurring under this head over the sanctioned scale was due to the restoration of the Second Assistant of this office to his appointment with arrears of pay under Government Order, dated 22nd June 1892, No. 2942, Revenue Department, the officer who held the appointment during the period that the former's case was under inquiry having also drawn his pay *plus* acting allowance in the interval. For the next year, the sanctioned estimate has been repeated.

Item 6.—In Government Order, dated 8th January 1891, Mis. No. 86, the entertainment of a temporary establishment costing Rs. 484 per mensem was sanctioned for six months to assist the special officer deputed for record work in this office and the Board provided for four months' charges of this establishment in the revised estimate for 1891-92 and for two months' charges in the budget estimate for the current year. Government, however, while transferring to the current year the whole of the special officer's pay, overlooked the four months' charges on account of temporary establishment provided for in the revised estimate of 1891-92 and transferred only the provision which appeared under the head in the budget estimate for 1892-93 to the current year. For the reasons given under item 4, however, the provision has been omitted from the revised estimate and the entire charges for six months transferred to the next year.

Item 9.—The actuals of 1891-92 amounted to Rs. 18,371 against Rs. 8,201, the sanctioned estimate for that year. The increase was chiefly due to the additional record-racks provided for the Board's office under Government Orders, dated 18th January 1892, No. 311 and 6th April 1892, No. 1829. The actuals of the first four months of the current year amounted to Rs. 6,067 inclusive of Rs. 2,500 advanced to the contractor out of Rs. 5,563 estimated for completing the record-racks in the manner proposed in Board's Proceedings, dated 10th May 1892, No. 2848, and approved in Government Order, dated 17th May 1892, No. 2116. The balance payable to him is Rs. 3,063. Adding to this the actual of the first four months of the current year and the actuals of the last eight months of 1891-92, amounting to Rs. 18,371, *minus* Rs. 8,428 paid for record-racks in that year, the total expenditure required under this item for the current year amounts to Rs. 19,073, which, however is adopted at Rs. 18,550 for the revised estimate. For 1893-94 the average of the actuals of 1889-90 and 1890-91 are provided at Rs. 9,032.

Item 10.—No provision need be made under this head as the Accountant-General has debited the whole assessment of the buildings occupied by the Board to 32. Miscellaneous, Provincial—The sanctioned estimate will accordingly be struck out.

The other items based upon actuals call for no remark.

40. *Remittance of treasure beyond the district.*—Collectors estimate the charges under this head at Rs. 15,630 for the current year and Rs. 14,760 for the next against Rs. 33,800, the sanctioned estimate for the current year, and Rs. 33,300, the actuals of last year. The Collectors' estimates do not include the Presidency charges, which averaged Rs. 7,900. The actuals of the first four months of the current year amounted to Rs. 10,030. At this rate the amount required for the whole year would be Rs. 30,090 against Rs. 31,770, 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 accordingly provide the latter figure in round numbers at Rs. 32,000 for the revised estimate. For the ensuing year it would adopt the average of the actuals of the last three years, viz., Rs. 33,000.

	Rs.
Actuals of 1889-90	27,500
" of 1890-91	37,800
" of 1891-92	33,300
Total ..	98,600
Average ..	32,866
Sanctioned estimate for 1892-93	33,800
Actuals of the first four months of 1892-93 ..	10,030
" of last eight months of 1891-92 ..	21,740
Total ..	31,770
Collectors' revised estimates for 1892-93 ..	15,630
Board's	32,000
Collectors' estimate for 1893-94	14,760
Board's	33,000

41. 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 for the current year.

Items.	Average of the actuals of the past three years.	Actuals of 1891-92.			Sanctioned estimate for 1892-93.		
		Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
1	2	3	4	5	6	7	8
1. Refunds	Rs. 1,52,033	Rs. 1,35,600	Rs. 45,200	Rs. 1,80,800	Rs. 90,000	Rs. 30,000	Rs. 1,20,000
3. Land Revenue charges of District Administration	37,13,366	..	38,98,200	38,98,200	..	37,96,000	37,96,000
Chank Fishery charges	4,993	..	4,470	4,470	..	6,200	6,200
18. Administration, Board of Revenue (Land Revenue Department)	1,68,730	..	1,84,674	1,84,674	..	1,81,700	1,81,700
32. Remittance of treasure beyond the district	32,866	33,300	..	33,300	33,800	..	33,800
Total ..	40,71,988	1,68,900	41,32,544	43,01,444	1,23,800	40,13,900	41,37,700

Items.	Board's revised estimate for 1892-93.			Board's estimate for 1893-94.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	9	10	11	12	13	14
1. Refunds	Rs. 1,25,250	Rs. 41,750	Rs. 1,67,000	Rs. 1,09,500	Rs. 36,500	Rs. 1,46,000
3. Land Revenue charges of District Administration	..	40,12,000	40,12,000	..	39,18,000	39,18,000
Chank Fishery charges	..	6,200	6,200	..	6,200	6,200
18. Administration, Board of Revenue (Land Revenue Department)	..	1,78,000	1,78,000	..	1,80,000	1,80,000
32. Remittance of treasure beyond the district	32,000	..	32,000	33,000	..	33,000
Total ..	1,57,250	42,37,950	43,95,200	1,42,500	41,40,700	42,83,200

42. *Process service establishment in Revenue Courts.*—Under this head provision is made only in the seven districts marginally-noted. The estimate of the Collectors of these districts amounts to Rs. 7,485 for the current year, and Rs. 7,488 for the next. As the actuals of previous years are not available in this office, the Board would adopt the usual provision of Rs. 15,000 for both the years.

District.	For 1892-93.	For 1893-94.
Ganjam	Rs. 360	Rs. 360
Vizagapatam	2,000	2,000
Kistna	144	144
North Arcot	220	220
Madura	1,725	1,728
Tinnevelly	2,736	2,736
Salem	300	300
Total ..	7,485	7,488

43. *Fees to Pleaders for conducting civil and pauper suits.*—Only nine Collectors of the marginal noted districts estimate the charges under this head at Rs. 4,930 for the current year, and Rs. 4,610 for the next, against Rs. 8,000, the sanctioned estimate for the current year. 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

District.	For 1892-93.	For 1893-94.
Vizagapatam	Rs. 200	Rs. 200
Godavari	400	400
Anantapur	100	100
Bellary	10	10
North Arcot	270	150
South Arcot	50	50
Tinnevelly	900	700
Salem	1,000	1,000
Malabar	2,000	2,000
Total ..	4,930	4,610

capacity of District Magistrates. There are no actuals available in this office. In the absence of the actuals, the Board would repeat the sanctioned estimate for both the years at Rs. 8,000.

(A true Extract.)

(Signed) F. LEVY,
for Acting Secretary.

(True Copy.)

(Signed) C. CLARK,
Registrar.

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

APPENDIX A.

Huzur establishment.

	Total.						Huzur.				Remarks.
	Clerks on Rs. 200 and above.		Clerks between Rs. 50 and Rs. 200.		Clerks below Rs. 50.		Office servants.		Total.		
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	
		RS.		RS.		RS.		RS.		RS.	RS.
Ganjam ..	1	200	13	920	49	1,210	74	573	137	2,903	RS.
Vizagapatam ..	1	200	14	1,045	46	1,180	78	604	139	3,029	
Godavari ..	1	225	13	940	57	1,380	79	611	150	3,156	
Kistna ..	1	225	13	975	58	1,370	75	579	147	3,149	
Nellore ..	1	200	13	975	58	1,370	76	585	148	3,130	
Cuddapah ..	1	200	12	905	57	1,340	72	554	142	2,999	
Anantapur ..	1	200	11	840	50	1,200	65	502	127	2,742	
Bellary ..	1	200	10	735	47	1,145	62	481	120	2,561	
Kurnool ..	1	200	11	840	54	1,295	69	532	135	2,867	
Madras ..	1	200	4	200	15	365	22	166	42	931	
Chingleput ..	1	200	12	905	53	1,240	67	519	133	2,864	
North Arcot ..	1	225	13	975	55	1,320	75	579	144	3,099	
South Arcot ..	1	225	13	975	58	1,370	75	579	147	3,149	
Tanjore ..	1	225	13	975	65	1,530	80	614	159	3,344	
Trichinopoly ..	1	200	11	840	51	1,215	64	497	127	2,752	
Madura ..	1	200	13	975	57	1,355	75	575½	146	3,105½	
Tinnevelly ..	1	225	13	975	58	1,370	75	579	147	3,149	
Coimbatore ..	1	200	13	975	55	1,320	75	579	144	3,074	
Nilgiris ..	1	200	7	460	13	390	26	255	47	1,305	
Salem ..	1	225	13	975	55	1,320	75	579	144	3,099	80½
South Canara ..	1	200	10	735	44	1,100	62	481	117	2,516	
Malabar ..	1	225	14	1,020	65	1,560	90	686	170	3,491	
Local allowance.	..	..	..	..	..	..	..	..	..	158	77½
Total ..	22	4,600	259	19,160	1,120	26,945	1,511	11,709½	2,912	62,572½	

* Local allowance.

APPENDIX B.
Taluk establishment excluding Stationary Sub-Magistrates.

	Tahsildars on										Deputy Tahsildars on			
	Rs. 250.		Rs. 225.		Rs. 200.		Rs. 175.		Rs. 150.		Rs. 150.		Rs. 120.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godavari ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	12	3,000	24	5,400	40	8,000	42	7,350	39	5,850	5	725	50	6,000
Local allowance ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Taluk establishment excluding Stationary Sub-Magistrates—cont.

	Deputy Tahsildars on—cont.		Taluk Head Accountants on						Revenue Inspectors.		Clerks below Rs. 50.		Office servants.		Total Taluk establishment excluding Stationary Sub-Magistrates and their establishments.		Remarks.
	Rs. 100.		Rs. 60.		Rs. 50.												
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		
Gaujam ..	3	300	..	..	3	150	12	450	56	897½	120	736	204	3,898½	..		
Vizagapatam ..	4	400	..	..	2	100	10	365	40	615	106	655	173	3,486	..		
Godavari ..	6	600	..	..	0	450	38	1,415	119	1,955	307	1,907	497	9,167	..		
Kistna ..	7	700	..	..	8	400	48	1,760	130	2,070	617	3,404	827	10,944	..		
Nellore ..	3	300	..	..	5	250	32	1,180	99	1,575	259	1,679	415	7,204	..		
Cuddapah ..	4	400	..	..	8	400	41	1,525	112	1,790	299	1,806	478	8,076	..		
Anantapur ..	4	400	..	..	1	50	24	890	75	1,210	194	1,175	311	5,310	..		
Bellary ..	2	200	..	..	4	200	28	1,040	81	1,295	213	1,290	341	6,810	..		
Kurnool ..	5	500	..	..	2	100	39	1,120	89	1,415	222	1,340	362	6,260	..		
Madras ..	..	..	..	..	..	..	..	..	28	565	34	270	63	985	..		
Chingtoput ..	4	400	..	..	6	300	22	820	69	1,095	171	1,040	278	4,755	..		
North Arcot ..	2	300	..	..	8	400	38	1,410	107	1,695	280	1,717	454	8,192	..		
South Arcot ..	9	900	..	..	8	400	41	1,520	98	1,650	249	1,522	413	7,567	..		
Tanjore ..	6	600	..	..	9	450	37	1,375	108	1,715	281	1,739	454	8,334	..		
Trichinopoly ..	3	300	..	..	5	250	24	895	60	950	150	913	249	4,548	..		
Madura ..	4	400	..	..	6	300	30	1,120	89	1,425	209	1,277	353	6,732	..		
Tinnevelly ..	7	700	..	..	8	400	36	1,335	100	1,500	262	1,601	423	7,461	..		
Coimbatore ..	6	600	..	..	8	400	38	1,405	110	1,750	283	1,728	457	7,928	30 (Allowance).		
Nilgiris ..	3	300	..	..	*1	50	5	230	14	287	13	94	36	961	do.		
Salem ..	8	800	..	..	4	200	35	1,300	105	1,670	269	1,636	437	7,951	..		
South Canara ..	5	500	..	..	5	250	16	590	58	920	149	1,915	238	4,150	..		
Malabar ..	11	1,100	..	..	8	400	35	1,300	115	1,885	283	1,734	465	8,589	..		
Total ..	107	10,700	39	2,340	118	5,900	620	23,045	1,862	29,919½	4,970	30,079	7,928	1,38,308½	..		
Local allowance ..	..	..	..	..	..	..	..	..	..	..	..	..	..	612½	..		
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,38,921	..		

* One Accountant in Nilgiris.

APPENDIX C.

STATIONARY Sub-Magistrates and their establishments.

	Stationary Sub-Magistrates on				Clerks below		Office servants.		Total Stationary	
	Rs. 120.		Rs. 100.		Rs. 50.				Sub-Magistrates and their establishments.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		RS.		RS.		RS.		RS.		RS.
Ganjam ..	3	360	..	..	6	105	9	57	18	512
Vizagapatam ..	2	240	..	..	4	70	6	38	12	348
Godavari ..	4	480	5	500	18	315	27	171	54	1,466
Kistna ..	..	..	8	800	16	280	24	152	48	1,232
Nellore ..	1	120	4	400	10	175	15	95	30	790
Cuddapah ..	..	..	8	800	16	280	24	152	48	1,232
Anantapur ..	..	..	1	100	2	35	3	19	6	154
Bellary ..	..	..	4	400	8	140	12	76	24	616
Kurnool ..	..	..	2	200	4	70	6	38	12	308
Madras ..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	4	480	2	200	12	210	18	114	36	1,004
North Arcot ..	..	..	8	800	16	280	24	152	48	1,232
South Arcot ..	3	360	5	500	16	280	24	152	48	1,292
Tanjore ..	4	480	5	500	18	310	28	178	55	1,466
Trichinopoly ..	2	240	3	300	10	175	15	95	30	810
Madura ..	4	480	2	200	12	210	18	114	36	1,004
Tinnevely ..	..	..	8	800	16	280	24	152	48	1,232
Coimbatore ..	1	120	7	700	16	280	24	152	48	1,252
Nilgiris ..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	4	400	8	140	12	76	24	616
South Canara ..	..	..	5	500	10	175	15	95	30	770
Malabar ..	4	480	4	400	16	280	24	152	48	1,312
Total ..	32	3,840	85	8,500	234	4,090	352	2,228	703	18,658

ORDER—dated 7th November 1892, No. 1134, Revenue.

Land Revenue, No. 39.

With the Proceedings read above, the Board of Revenue submits its revised estimate of charges for the current year

and the budget estimate for 1893-94 for the items under the control of the Land Revenue Department, excluding "Forests," for which a separate budget is usually submitted and certain Provincial items of expenditure for which estimates are submitted to Government in the Financial Department. The estimates under the several main heads are compared below with the actuals of the past year and the sanctioned estimate for the current year:—

Items.	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Revised estimate for 1892-93.	Budget estimate for 1893-94.
1. Refunds ..	RS. 1,80,800	RS. 1,20,000	RS. 1,67,000	RS. 1,46,000
2. Land Revenue charges—District Administration ..	38,98,200	37,96,000	40,12,000	39,18,000
3. Chank Fishery charges ..	4,470	6,200	6,200	6,200
4. Administration—Board of Revenue—Land Revenue ..	1,84,674	1,81,700	1,78,000	1,80,000
5. Miscellaneous—Remittance of treasure beyond the district ..	33,300	33,800	32,000	33,000
Total ..	43,01,444	41,37,700	43,95,200	42,83,200

2. *Refunds.*—The revised estimate under this head exhibits an increase of Rs. 47,000 as compared with the sanctioned estimate. More than 75 per cent. of this increase appertains to the districts of North Arcot, South Arcot and Salem. The increase in the first-named district is stated to be due to provision being made for refund of excess payments made by the Zemindar of Kālahasti on lands taken up for the Cuddapah-Nellore State Railway, while the increase in the other two districts is due to the estimates being based on the actuals of the first four months of the current year

and the last eight months of the past year. The budget estimate is fixed by the Board at Rs. 1,46,000, or nearly Rs. 34,000 less than the actuals of the previous year. These estimates are approved.

3. *Charges of District Administration.*—The estimates under the different items comprised under this head are compared in the subjoined statement with the actuals of the past year and the sanctioned estimate for the current year:—

Items.	Actuals of 1891-92.	Sanctioned estimate for 1892-93.	Revised estimate for 1892-93.	Budget estimate for 1893-94.
1. Salaries of Collectors ..	RS. 9,41,700	RS. 9,45,000	RS. 9,58,000	RS. 9,45,000
2. Do. of Assistant Collectors ..	84,900	85,000	85,000	75,000
3. Do. of Deputy Collectors ..	3,20,900	2,96,000	3,11,000	3,07,000
4. Do. of Huzur establishment ..	7,48,400	7,38,000	7,48,000	7,48,000
5. Do. of temporary establishment ..	42,200	31,000	60,000	28,000
6. Allowances ..	2,97,500	2,91,550	2,81,500	2,71,000
7. Supplies and services ..	2,43,700	1,72,612	3,30,900	2,63,900
8. Contingencies ..	1,79,800	1,70,000	1,76,000	1,66,000
9. Telegram charges ..	26,200	14,500	20,000	15,000
10. Postal charges ..	1,72,000	1,64,000	1,70,000	1,64,000
11. Sub-divisional establishment ..	16,01,700	15,95,000	16,20,000	16,30,000
12. Stationary Sub-Magistrates ..	..	2,50,000	90,000	2,23,000
13. Coir charges ..	33,260	29,586	22,800	33,586
14. Local and Special Fund audit clerks ..	18,360	18,000	26,100	28,000
15. Medical charges ..	6,930	10,000	9,800	9,300
16. One-fifth agency charges under items 2, 4, 6, 7, 8, 11 and 15.	16,890	17,140	16,900	17,940
Total ..	47,34,440	48,27,388	49,26,000	49,24,726

Item 1.—The cost of the sanctioned scale under this item, exclusive of deductions on account of Civil Service Annuity Funds amounts to Rs. 9,65,542; but the actuals of the past year amounted only to Rs. 9,41,700 owing to absence of several officers on leave or on other duty. The Board fixes the revised estimate at Rs. 13,000 in excess of the sanctioned estimate with reference to the actuals of the first four months of the current year and the last eight months of the previous year. For the ensuing year the Board repeats the current year's sanctioned estimate of Rs. 9,45,000.

Item 3.—The estimates under this item for the current and ensuing years are fixed at Rs. 3,11,000 and Rs. 3,07,000, respectively, against Rs. 2,96,000, the sanctioned estimate, and Rs. 3,20,000, the actuals of 1891-92. The cost of the sanctioned scale is only Rs. 3,02,400, and the large increase in the actuals of the past year as compared with the scale was due partly to absence, on privilege leave, of a large number of Deputy Collectors during the year and partly to debit to this head of the salary of certain Special Deputy Collectors entertained during the year on account of famine. The excess of the revised estimate over the cost of the sanctioned scale is justified by the actuals of the first four months of the year. The Board's estimate for the ensuing year is the average of the actuals of the two years 1889-90 and 1890-91.

Item 5.—The revised estimate under this head exceeds the sanctioned estimate by Rs. 29,000. The increase is due partly to the entertainment of certain special establishments for the survey and demarcation of zemindari and inam lands commanded by the Rushikulya canal, but mainly to the employment of a large number of special Revenue Inspectors and clerks for the disposal of applications for loans under the Special Well Rules, and of special establishments entertained for the relief of the late distress.

Item 6.—The revised and budget estimates under this item are fixed by the Board at Rs. 2,81,500 and Rs. 2,71,000 against the sanctioned estimate of Rs. 2,91,550. The decrease in the estimates is mainly due to the provision of Rs. 32,550 made in the sanctioned estimate for grant of horse allowance to Tahsildars and certain Deputy Tahsildars having been struck out with reference to a subsequent order of Government directing that the question of granting horse allowance to these officers should lie over for the present. While striking out this provision the Board has increased the provision under travelling allowance, as it expects that taluk establishments will

CHIEF SECRETARY
70 DEC 92

move more frequently with Tahsildars than hitherto in consequence of the employment of Stationary Sub-Magistrates.

Item 7.—The sanctioned estimate under this item is Rs. 1,72,612, but the Board fixes the revised and budget estimates at Rs. 3,30,900 and Rs. 2,63,900, respectively. The bulk of the increase occurs under "search fees and registration charges in connection with applications for loans under the Land Improvement and Agriculturists' Loans Acts" and under "Miscellaneous." The increase under the former head is due to a large increase in the number of applications for loans received during the current year and to a similar increase expected during the ensuing year. The increase under "Miscellaneous" is due to provision being made for payment of Rs. 16,500 to Messrs. Arbuthnot and Company on account of arrears of rent, the collection of which they have made over to Government, and to a provision of about Rs. 10,000 for the current year and Rs. 20,000 for the ensuing year for supply of survey instruments to karnams. The only other item of charge calling for notice is the provision of Rs. 35,000 both in the revised and budget estimates under "remuneration to copyists." This is a new item of charge and is due to the introduction, from the commencement of the current year, of the system of granting copies of official documents on copy stamp papers. Under this system the copying and comparing fees are disbursed to copyists by Government.

Item 11.—The increase in the revised and budget estimates under this item, as compared with the sanctioned estimate, is due to provision having been made for the increase of pay to Deputy Tahsildar-Magistrates in accordance with the new scale introduced from 1st October of this year.

Item 14.—The increase in the estimates under this item is due to the introduction of a revised scale of pay allowed to these clerks.

The Board's estimates under all items have been very carefully prepared and are approved.

4. Deducting from the estimates the portion debitable to Law and Justice on account of Magisterial charges, the net amount chargeable to Land Revenue are Rs. 40,12,000 and Rs. 39,18,000 for the current and ensuing years, respectively, as shown below :—

Items.	Revised estimate for 1892-93.	Budget estimate for 1893-94.
Land Revenue salaries, &c. (items 1-6, 8, 11 and 15)	Rs. 42,49,300	Rs. 41,79,300
Deduct salaries and contingencies at Madras	38,950	39,050
Remainder	42,10,350	41,40,250
Deduct one-fifth chargeable to Law and Justice	8,42,070	8,28,050
Remainder	33,68,280	33,12,200
Add salaries and contingencies at Madras	38,950	39,050
Total	34,07,230	33,51,250
Add one-fifth of the pay of Stationary Sub-Magistrates, item 12	18,000	44,600
Add other charges (items 7, 9, 10, 13, 14 and 16)	5,86,700	5,22,426
Total	40,11,930	39,18,276
Or in round numbers	40,12,000	39,18,000

5. *Administration—Board of Revenue.*—The revised and budget estimates under this head are fixed at Rs. 1,78,000 and Rs. 1,80,000, respectively, against Rs. 1,81,700, the sanctioned estimate, and Rs. 1,84,671, the actuals of 1891-92. The only item which calls for remark is the provision of Rs. 6,000 for the current year and Rs. 12,000 for the ensuing year under "Sub-Secretary and Special Officer," against the sanctioned estimate of Rs. 10,560 under this head. The variation is fully explained by the Board, and, pending the orders of the Secretary of State regarding the appointment of an Assistant Secretary, the estimates will be retained at the figures proposed by the Board.

6. The estimates under the several heads are shown below distributed between Imperial and Provincial :—

Items.	REVISED ESTIMATE FOR 1892-93.			BUDGET ESTIMATE FOR 1893-94.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
1. Refunds	Rs. 1,25,250	Rs. 41,750	Rs. 1,67,000	Rs. 1,09,500	Rs. 36,500	Rs. 1,46,000
3. Land Revenue	..	40,12,000	40,12,000	..	39,18,000	39,18,000
Chank Fishery charges	..	6,200	6,200	..	6,200	6,200
18. Administration—Board of Revenue	..	1,78,000	1,78,000	..	1,80,000	1,80,000
32. Miscellaneous—Remittance of treasure beyond the district	32,000	..	32,000	33,000	..	33,000
Total	1,57,250	42,37,950	43,95,200	1,42,500	41,40,700	42,83,200

7. *Law and Justice.*—A provision of Rs. 23,000 will be made under 19-A. Law and Justice, for the ensuing year on account of establishments maintained for the service of processes of Revenue Courts and for payment of fees to pleaders.

(True Extract.)

Secretary to Government.

To the Financial Department.
" the Public Department.
" the Judicial Department.
" the Commissioners of Land Revenue.
" the Accountant-General.

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" " Commissioner of Revenue Settlement,
Land Records and Agriculture.

Exd. C. M. Brisson.

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NOVEMBER.

Budget estimates.

Reviewing the — of Land Revenue charges
for 1893-94.

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