Finance (1897) Department

PRESS SERIES.

G.O., No. 1037

Dated 11 th December

Budget Estimate

ject to certain remarks, the rece
of receipts (other than Land-Revenue
charges for 1897-98 and the ——→
for 18)7-99 for all items under its contr
with the exception of item "32 E. miscell
— charges &/. account of fishery collectio
maintenance of fishery vessels, and trans
the same to the Financial Departm

EXPLANATORY REMARKS.

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

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

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

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EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

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

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
Charges of District Administration .	3A	40,48,300	41,85,100	39,50,200	39,97,318
Charges on account of Fishery Collections .	3B*	...	...	...	4,133
TOTAL .		40,48,300	41,85,100	39,50,200	40,01,451

* Transferred to "32. Miscellaneous."

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

SUMMARY.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
GENERAL ESTABLISHMENTS	22,10,810		23,71,220		22,43,669		27,03,741	
SUB-DIVISIONAL ESTABLISHMENTS . .	17,27,997		17,05,560		15,96,442		11,81,855	
AMINDIVI COIR ESTABLISHMENT . . .	35,000		35,000		35,000		39,854	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	64,733		64,800		64,829		63,877	
HOSPITAL CHARGES	10,260		8,520		10,260		7,991	
TOTAL .	40,48,300		41,85,100			39,50,200		39,97,318

† Under the control of the Commissioners of Land Revenue.

EXPLANATORY REMARKS.

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

EXPENDITURE.

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

Vide APPENDIX D, PAGE .

	Numbers. 1897-98.	Numbers. 1898-99.	DETAILS.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			GENERAL ESTABLISHMENTS.								
Salaries—			Collectors and Magistrates—								
	3	3	Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4] . .	86,400				86,400			
	16	16	1st Grade (2,333⅓)[4] . . .	4,30,080		5,49,000		4,30,080			
	1	1	2nd „ (1,800)[4] . . .	20.736				20,736		5,73,064	
	1	1	Collector of Nilgiris (2,000)[4] (*a*) .	23,040				23,040			
	13	13	Sub-Collectors (1,166⅔)[4] . .	1,74,720				1,74,720			
	2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4] . . .	26,880		1,73,000		26,880		1,60,743	
	*16	†15	Head Assistant Collectors (768¾)[4]	1,32,768				1,41,620			
	2	2	Special „ „ (768¾)[4]	17,702		1,52,000		17,702			
	* 1	2	Senior „ „ (768¾)[4]	17,702				8,851		1,54,550	
			Assistant Collectors (560),[4] (385)[4], (358)	68,000		79,000		65,000		76,453	
			Deputy Collectors (*b*)—								
	1	1	1st Class (700) . . .	8,400				8,400			
	4	5	2nd „ (600) . . .	36.000				28,800			
	14	13	3rd „ (500) . . .	78,000				84.000			
	22	21	4th „ (400) . . .	1,00,800		3,57,040		1,05.600		3,50,334	
	17	17	5th „ (300) . . .	61.200				61,200			
	18	18	6th „ (250) . . .	54 000				54,000			
			Temporary Deputy Collectors .	9,400		19,000		5.300		14.968	
	1	1	Local Allowance to ensign Wynaad	1,800				1,800		1,823	
	64		Exchange Compensation Allowance.	87,091		84,100		95,044		1,13,887	
				14,34,832				14,39,173			
			Deduct—Probable Savings .	17,240				15,397			
				14,17,892		14,13,100		14,23,776		14,45,822	
			Deduct—One-fifth (after deducting Rs. 6,000 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	2,83,578		2,81,420		2,83,555		2,87.684	
				11,34,314		11,31,680		11,40,221		11,58,138	
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page 58) (*c*)	9,856		9,820		9,939		10,107	
			Add—One-fifth salary of 2 Spl. Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	3,900		4,100		3,920		4,443	
			Assistant Commissioner, Burma .	...		...		...		...	
					11,48,870		11,45,600		11,54,080		11,72,688
			COLLECTOR'S OFFICE.								
			VERNACULAR CORRESPONDENCE.								
Establishment—	22	22	Sheristadars 10 (225), 12 (200)								
	313	313	Clerks 20 (70), 20 (60), 3 (50), 20 (35), 40 (30), 57 (25), 22 (20), 129 (15), (45), (40).	1,58,220				1,57,620			
			ENGLISH CORRESPONDENCE.								
	231	231	Clerks 20 (150), (80), 20 (70), 22 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 38 (15).	1,29,900				1,29,900			
			ACCOUNT DEPARTMENT.								
	348	348	Accountants 20 (85), (80), (50), 40 (45), (40), 40 (35), 21 (30), 22 (25), 74 (20), 128 (15) . .	1,15,800				1,15,800			
			TREASURY AND STAMP.								
	21	21	Cash-keepers 15 (125), (100), 5 (70),								
	57	57	Shroffs 15 (50), 15 (25), 3 (20), 24 (15).	60,180				60,180			
	56	56	Accountants 20 (25), 21 (20), 15 (15).								
			Carried over .	4,64,100	11,48,870		11,45,600	4,63,500	11,54,080		11,72,688

(*a*) Also Persian and Hindustani Translator to Government (p.).
(*b*) The Deputy Collector, Madras, draws a Local Allowance of Rs. 100 per mensem for the Income-tax work [illegible] and the Deputy Collector in charge [illegible] Calicut, draws Rs. 100 per mensem as Deputy Commissioner of Paper Currency (p.).
[illegible] Rs. 200 as Protector of Emigrants (p.) and Rs. 400 as Chairman, Harbour Trust Board, Ma[illegible]
[illegible] appointments transferred to the Provincial Civil Service.
[illegible] Public, dated 19th January 1897.

EXPLANATORY REMARKS.

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

	Actuals for four months.	Average expenditure during three years.	Two-thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,78,358	5,56,644	3,71,096	5,49.454	5,49,000
Sub-Collectors	55,831	1,76,352	1,17,568	1,73,399	1,73,000

	Actuals for four months.	Actuals for the last eight months of 1896-97.	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Head-Assistant Collectors	50,812	1.01,085	1.51,897	1,52,000
Assistant Collectors	27,511	51.705	79,216	79,000
Deputy Collectors	1,23,190	2,33,939	3,57,129	3,57,000
Temporary Deputy Collectors	8,019	10,989	19,008	19,000

Assistant Collectors and Temporary Deputy Collectors.—For the budget estimate of 1898-99, the average of the actuals of the past three years has been adopted.

Exchange Compensation Allowance.—The estimates have been fixed as shown below :—

	Rs.
Actuals of the first four months	27.651.
Probable expenditure in August and September 1897.	15,602 at the percentage (10 $\frac{93}{178}$ of salary) worked out with reference to the actuals of the first three months.
Third quarter of 1897-98	19,087 at the percentage (8 $\frac{28}{43}$ of salary) worked out with reference to the actuals of the first three months.
Fourth quarter of 1897-98	21,751 at 10 per cent. of salary worked out with reference to the actuals of the first three months.
Total ...	84.091

The budget estimate has been fixed at Rs. 21,751×4 or 87,004, the percentage being as in the last quarter of the current year—*vide* Accountant-General's circular No. XXVI, dated 25th August 1897.

Probable savings in the budget estimate under salaries.—A saving of Rs. 17,240 has resulted on an average during the last five years as under. This figure has been adopted :—

	Pay as per scale.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1892-93	13,46,382	13.71,903	+ 25.521
1893-94	13,33.982	12.96,352	— 37,630
1894-95	13,45,382	12.95,627	— 49,755
1895-96	13,53,990	13,40,223	— 13,767
1896-97	13,42,508	13,31,935	— 10,573
Average savings ...			— 17,240

EXPENDITURE.

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

Vide APPENDIX D, PAGES AND .

Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	4,64,100	11,48,870	11,37,670	11,15,600	4,63,500	11,54,080		11,72,688
		OFFICE SERVANTS.								
Establishment—contd.										
71	71	Gollahs 15 (10), 26 (8), 30 (7)								
325	325	Attenders (14), 2 (12), 42 (10), 120 (8), 160 (7).								
62	62	Muchis 21 (15), 20 (12), 21 (10)								
21	21	Duffadars (14).								
375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7).	90,642				90,642			
41	41	Masalchis (7), 40 (6)								
41	41	Sweepers (6)								
1	1	Gardener (9)								
3	3	Scavengers (7), (5), (3½)								
			5,54,742				5,54,142		5,45,441	
		SUB-COLLECTOR'S OFFICE.								
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15).								
15	15	Attenders (8)								
15	15	Muchis (10)	60,168				60,168		61,189	
15	15	Duffadars (10)								
87	87	Peons (7)								
15	15	Masalchis (6)								
15	15	Sweepers (6)								
		HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.								
106	106	Clerks 22 (70), 20 (45), 20 (35), (30), (25), 22 (20), 20 (15).								
20	20	Attenders (8)								
21	21	Muchis (12), 20 (10)	62,604				62,604		60,270	
106	106	Peons (10), 22 (8), 83 (7)								
22	22	Masalchis (6)								
1	1	Sweeper (6)								
1	1	Scavenger (5)								
		DEPUTY COLLECTOR'S OFFICE.								
189	186	Clerks (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15).								
45	45	Attenders (10), 44 (8)								
143	143	Peons 2 (8), 139 (7), 2 (6)	73,344				74,784		80,576	
43	43	Masalchis 42 (6), (5)								
3	3	Lascars (7)								
1	1	Sweeper (6)								
			7,50,858				7,51,698		7,47,476	
		Increase of pay to 1 Sub-Divisional Sheristadar	780				1,080		...	
		Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—Clerks 1 (35), 1 (15), 1 (10); Servants 2 (4), 2 (3½), 1 (3), 1 (2½).	1,896				1,896		1,827	
		Deputy Collector's establishment, Wynaad—Clerks 1 (25), 1 (15), 2 (10); Servants 1 (4), 3 (3½), 1 (3).								
		Temporary Establishment for the registration of Janmam titles in Malabar	13,300				22,560		46,179	
		Temporary Establishment for Assistant Collectors, &c.					31,440			
			7,66,834				8,08,674			
		Deduct—Probable Savings	*3,534*				*6,674*			
			7,63,300		*7,75,800		8,02,000		7,95,482	
		Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*1,50,490*		*1,52,100*		*1,57,492*		*1,55,994*	
			6,12,810		6,23,700		6,44,508		6,39,488	
		Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	1,160		1,120		1,000		944	
				6,13,970		6,24,820		6,45,508		6,40,432
		Carried over		17,62,840		17,70,420		17,99,588		18,13,120

(a) Also Persian ...
(b) The Deputy Collector, ... Calicut, draws Rs. 100 ... Rs. 200 as Protecto... appointments tr... Public, dated ... January 1897.

EXPLANATORY REMARKS.

Establishment—Permanent.—There is a net decrease of Rs. 70 per mensem in cost as compared with last year—*vide* Appendix A.
Temporary.—For details of the Establishments under general and sub-divisional, *vide* Appendix F.

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

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,62,840		17,70,420		17,99,588		1,813,120
Allowances—	Tentage of Officers	33,400		33,400		33,400		32,982	
	Travelling Allowance of Officers	1,12,000		1,19,000		1,11,000		1 15.359	
	Travelling Allowance of Tahsildars	...		...		...		...	
	Travelling Allowance of Establishment	69,000		74,000		69,000		1,71,172	
	Conveyance Allowance—Tahsildar, Madras	...		...		...		480	
		2,14,400		2,26,400		2,13,400		3,19,993	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*42,880*		*45,280*		*42,680*		*63,912*	
		1,71,520		1,81,120		1,70,720		2,56,091	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,740		1,680		1,760		1,704	
	Add—For rounding	...	1,73,260	...	1,82,800	200	1,72,680	...	2,57,795
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		2,900	
	Petty works of Construction	100		2,800		2,800		46,205	
	Cost of Land	100		500		50		1,672	
	Remittance of Treasure within the District	9,000		14,000		8,000		24,765	
	Law Charges in the Revenue Department	5,000		7,000		4,800		9,276	
	Charges for the service of Revenue Processes	100		200		500		19.996	
	Fees for Searches in Registration Offices	4,800		1,00,000		1,200		20,039	
	Remuneration to Copyists and Examiners	30,000		30,000		32,000		1,14,654	
	Management of Konde Estate, South Canara	6,230		6,250		6,250			
	Land Acquisition Charges	2,000		2,000		1,400			
	Registration Charges	400		400		400			
	Purchase of Demarcation Stones	...		...		...			
	Commission for collection of Water-tax	...		...		...		21,995	
	Translation of Mahratta Paimash Accounts	70		50		50			
	Cost of Treasure Bags	5,000		4,600		4,800			
	Examination of Female Gosha Pensioners	...		...		50			
	Stone quarry charges	...		...		...		37	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	65,800		70,800		65,300		2,61,539	
		600		*600*		*600*		*580*	
		65,200		70,200		64,700		2,60,959	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,340		4,400		2,340		4,153	
	Add or *Deduct*—For rounding	-240	67,300	...	1,74,600	20	67,060	...	2,65,112
Contingencies—	Purchase of European articles each costing less than Rs. 5	600		1,000		800		...	
	Purchase of European articles each costing not less than Rs. 5	900						434	
	Purchase of Country articles each costing less than Rs. 50	9,500		10,000		10,000		...	
	Purchase of Country articles each costing not less than Rs. 50	2,500		5,000		4,300		3,994	
	Purchase of Books	300		300		350		...	
	Purchase of Periodicals	400		380		380		912	
	Subscription to Newspapers	90		80		120		1,964	
	Cost of Europe stores (including freight)	200		370		500			
	~~Petty Repairs to Buildings~~	~~19,000~~		~~19,000~~		~~19,000~~			
	Repairs to Furniture	~~3,600~~ 2,000		3,000		2,000			
	Repairs to Boats	600		900		900			
	Liveries and Clothing of Servants	300		500		...			
	Peons' Belts and Badges	~~1,200~~ 700		1,300		1,000			
	Carriage of Stationery and Records	22,000		28,000		22,000			
	Cloth for Records	2,000		2,000		1,930			
	Record-racks, Boards, &c.	~~1,600~~ 1100		2,000		2,100		1,24,896	
	Rattan-mats and Blinds	~~450~~ 170		300		130			
	Table Cloth	~~500~~ 400		400		400			
	Office Scales and Weights	700		600		480			
	Advertisements	~~600~~ 500		600		490			
	Tolls	150		150		80			
	Prickly-pear Destruction Charges	100		300		100			
	Clock-winding	~~180~~ 100		100		20			
	Hot and Cold Weather Charges	3,700		3,700		3,700		4.543	
	Sweepers' Allowances	50		80		80		...	
	Scavengering Expenses	700		700		550		...	
	Rents, Rates and Taxes	14,600		14,300		14,000		21,342	
	Binding Charges	4,400		4,400		4,500		3,229	
	Packing Charges	400		400		270		...	
	Lighting Charges	6,500		6,500		6,500		...	
	Carried over	~~97,620~~ 75610	20,03,640	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,027

Items.	Accounts. Average.	1894-95.	1895-96.	1896-97.
	Rs.	Rs.	Rs.	Rs.
Tentage of Officers	33,334	33,765	33.257	32,982
Travelling Allowance of Officers ...	1,12,099	1,07,573	1,13,364	1,15,359
Travelling Allowance of Establishment	1,54,828	1,47,103	1,46,209	1,71,172
Conveyance Allowance, Tahsildar Madras	666	918	600	480
Elephant charges	3,141	2,140	4,384	2,900
Petty Construction and Repairs ...	54.767	59.203	58,894	46,205
Cost of Land	3,055	7,416	76	1,672
Remittance of Treasure within the district	22,741	20,301	23,158	24,765
Law Charges in the Revenue Department	7,071	4,726	7,211	9,276
Charges for the Service of Revenue Processes	20,781	21,211	21,135	19,996
Fees for Searches in Registration offices	9,438	5,403	2,872	20,039
Remuneration to Copyists and Examiners	1,12,472	1,06,743	1,16,020	1,14,654
Stone Quarry Charges	105	35	244	37
Miscellaneous	17,910	14,515	17,219	21,995
Total ...	2,51,481	2,41,693	2,51,213	2,61.539
Contingencies.				
Purchase of Country articles each costing not less than Rs. 50 ...	3,188	3,292	2,279	3,994
Purchase of European articles each costing not less than Rs. 5 ...	679	659	945	434
Periodicals and Newspapers ...	969	1,320	676	912
Rents, Rates and Taxes	20,604	19.770	20,700	21,342
Hot and Cold Weather Charges ...	4,377	4.069	4,519	4.543
Cost of European Stores	1,494	1,609	910	1,964
Telephone Charges	52	43	42	70
Charges for Binding Books	3,208	3,124	3,270	3,229
Other items	1,24,835	1,28,048	1,21,601	1,24,896
Total ...	1,59,406	1,61,894	1,54,942	1,61,384

Contingencies.—The total estimates under the several sub-heads of this item under "General" and "Sub-divisional" establishments have been fixed with reference to the Collectors' requirements. Excluding the figures relating to "Petty repairs to buildings," which had hitherto been included under Supplies and services, the total amounts to Rs. 1,74,500 for the current year and Rs. 1,69,800 for 1898-99, against Rs 1,58,500, the sanctioned estimate for the current year. The increase under the revised estimate occurs chiefly under "Carriage of stationery and records," and is due to frequent touring of officers with their establishments owing to famine. The budget estimate for the next year includes provision for the supply of steel yards to Taluk and Deputy Tahsildar's Treasuries (G.O., No. 5059, dated 27th September 1897).

EXPLANATORY REMARKS.

Travelling allowance of officers.—The actuals of the first four months of the current year *plus* those of the last eight months of the previous year have amounted to Rs. 1,19,772, and this sum has been adopted in round figures for the revised estimate of the current year, against Rs. 1,23.620, the total of Collectors' figures. The increase as compared with the sanctioned estimate is due to frequent touring of officers in the Deccan districts on account of famine. For 1898-99, the average of the actuals of the past three years has been adopted.

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

SUPPLIES AND SERVICES.

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

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

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

EXPENDITURE.

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

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—contd.	Brought forward	97,820	20,03,640	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,027
	Window Delivery Ticket	90		90		...		...	
	Petty Carriage and Cooly Charges	3,000		3,000		3,000		...	
	Office Expenses and Miscellaneous	4,250		4,250		4,500		...	
	Cooly Shroffs	240		200		150		...	
	Charge for Cutting Uncurrent Copper Coins.	200		200		250		...	
	Telephone Charges	...		...		...		...	
	Landing and Shipping Charges	400		400		...		70	
	Deduct—For rounding off	...		...		...		...	
		1,06,000		1,14,500		1,04,580		1,61,384	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District and Rs. 19,400 for Petty repairs to Buildings) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	18,920		18,460		16,476		32,030	
		87,080		96,040		88,104		1,29,354	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,080		1,360		1,037		1,281	
		88,160		97,400		89,141		1,30,635	
	Telegram Charges	12,500		30,000		12,200		23,108	
	Postage Charges	1,04,000		1,16,000		1,03,000		2,13,971	
	Telegraph & Postage Charges	13000		19000		19000			
			2,03,640		2,43,400		2,64,341		3,67,714
Numbers. 1897-98. 1898-99.	TOTAL GENERAL ESTABLISHMENTS.		22,10,310		23,71,220		22,43,669		27,03,741
	SUB-DIVISIONAL ESTABLISHMENTS.								
Salaries— 12 12	Tahsildars (250)	36,000				36,000			
24 24	Do. (225)	64,800				64,800			
40 40	Do. (200)	96,000				96,000			
	Local Allowance for Wynaad	600				600			
42 42	Tahsildars (175)	88,200				88,200			
40 40	Do. (150)	72,000				72,000			
	Local Allowance for Kollegal	600				600			
4 2	Deputy Tahsildars (150)	3,600				7,200		5,75,695	
1 1	Do. (125)	1,500				1,500			
48 50	Do. (120)	72,000				69,120			
	Local Allowance for Kodaikanal and Shervaroy Hills	720				...			
106 106	Deputy Tahsildars (100)	1,27,200				1,27,200			
	Local Allowance for Wynaad for 2 Deputy Tahsildars	1,200				1,200		2,289	
		5,64,420		5,80,000		5,64,420		5,77,984	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,12,404		1,15,520		1,12,404		1,15,117	
		4,52,016		4,64,480		4,52,016		4,62,867	
	Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	4,620		4,940		4,620		4,941	
	Add—One-fifth cost of Stationary Sub-Magistrates, &c., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.	51,600		51,600		51,866		51,583	
	Add—For rounding off	...		...		554		...	
			5,08,236		5,21,020		5,09,056		5,19,391
Establishment— 159 159	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	99,960				99,960			
	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25)	660				660			
1959 1960	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 338 (20), 5 (18), 3 (17½), (17), 1,502(15),(12½), (12), 81 (10).	3,72,288				3,72,108			
	Local Allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)	2,340				2,340			
	Carried over	4,75,248	5,08,236		5,21,020	4,75,068	5,09,056		5,19,391

EXPLANATORY REMARKS

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

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

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			Brought forward .	4,75,248	5,08,236		5,21,020	4,75,068	5,09,056		5,19,391
			Servants—								
Establishment—contd.	4651	4651	Dufterbunds (10), 15 (9), (8), 301 (7); Duffadars (10), 156 (8), 2 (7); Peons 2 (9), 15 (8), 28 (7), 3,649 (6), 3 (5), (3); Masalchi 4 (7), (6), 307 (5); Sweepers 157 (5); Gollah (10), (7); Scavengers (6), (5), 2 (2½), (2) . . .	3,38,004				3,38,004			
			Local Allowance (4), 3 (3¼), 28 (3), 4 (2¼), 6 (2) . . .	1,446				1,416			
				8,14,698				8,14,488			
	318	318	Tirvajasti Village Establishment in Kistna—								
			Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,241			
			Monigars 28 (6), 28 (5), 27 (4) .	4,992				4,992			
			Mohatads 43 (3) . . .	1,548				1,548			
			Vettis 96 (3) . . .	3,456				3,456			
				18,240				18,240			
	6	9	Establishment to supervise the recently resumed muttahs in the Golgonda Hills—								
			Munsifs 2 (7), (5), (2) . .	252				228			
			Karnam (6)	72				72			
			Peons 2 (5)	120				120			
			Pettander (1½) . . .	18				...			
			Bariki (1)	12				....			
				474				420			
				8,33,412		*8,31,000		8,33,148		8,22,657	
			Temporary Establishment including that for the registration of Janmam titles . . .	46,700		73,200		...		...	
				8,80,112		9,04,200		8,33,148		8,22,657	
			Deduct—One-fifth (except on Rs. 10,608 for Madras district) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . . .	*1,73,901*		*1,78,720*		*1,64,508*		*1,62,408*	
				7,06,211		7,25,480		6,68,640		6,60,249	
			Add—One-fifth of Establishment of Hill Tract Magistrates (p.) . . .	2,100		2,260		2,100		2,215	
					7,08,311		7,27,740		6,70,740		6,62,464
			Improvement of the position of Taluk Gumastahs, &c. . .	~~1,03,000~~		...		...		...	
			Duduct—One-fifth transferred to "19-A.—Law and Justice, &c." (p.) .	~~20,600~~		...		...		...	
			Add—One-fifth cost of the Agency Sub-Magistrates Establishments	~~200~~		...		...		...	
					~~7,00,911~~		7,27,740		6,70,740		6,62,464
Allowances—			Travelling Allowance of Tahsildars . .	42,000		42,000		38,000			
			Travelling Allowance of Establishment .	76,000		76,000		79,000			
			Conveyance Allowance—								
			Tahsildar, Madras (40)	480		480		480			
			Revenue Inspectors 3 (20) . . .	...		...		720			
				1,18,480		1,18,480		1,18,200			
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 98) after deducting 480 for Madras .	*23,600*		*23,600*		*23,400*			
					94,880		94,880		94,800		
			Carried over .		~~13,91,022~~		13,43,640		12,74,596		11,81,855

13,71,900

EXPLANATORY REMARKS.

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

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

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

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

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

Improvement of the position of Taluk Gumastahs, &c.—The total additional expenditure involved in the proposals contained in Board's Proceedings, No. 224, dated 7th July 1897, and No. 3023, dated 13th August 1897, is Rs. 1,03,734. Excluding Rs. 720 † relating to the agency tract of Vizagapatam, the balance is Rs. 1,03,014, and this sum has been adopted as the budget estimate for 1898-99.

† Increase of pay to two clerks in the Bissem Katak Sub-Magistrate's office ... ... Rs. 120
Five Shroffs on Rs. 10 each in five Agency Sub-Magistrates' offices 600
Total ... 720

One-fifth cost of the Agency Sub-Magistrates' Establishments in Ganjám and Vizagapatam—
Five Shroffs on Rs. 10 each per mensem for one year 600
Increased cost on account of the revision of the Agency Sub-Magistrates' establishments in Ganjám and Vizagapatam as proposed in Board's Proceedings, No. 3506, dated 18th September 1897 408
~~Total ... 1,008~~
~~One-fifth ... 200~~ in round figures.

EXPENDITURE.

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

	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	13,71,900	13,94,027		13,43,640		12,74,596		11,81,855
Supplies and Services—	Petty works of Construction	7,900	5400	5,400		5,400			
	Remittance of Treasure within the District	15,000		12,000	-2400	15,000			
	Law Charges in the Revenue Department	500		500		500			
	Charges for the service of Revenue Processes	20,900		20,800		21,500			
	Fees for Searches in Registration Offices	1,800		21,600		1,800			
	Remuneration to Copyists and Examiners	86,000		86,000		83,000			
	Land Acquisition Charges	1,300		800		800			
	Registration Charges	1,000		1,000		1,000			
	Purchase of Demarcation Stones	2,800		2,800		2,800			
	Commission for collection of Water-tax	300		300		300			
	Translation of Mahratta Paimash Accounts	30		20		10			
	Stone quarry Charges	50		50		50			
	Cost of Treasure Bags	2,500		2,400		2,200			
	Examination of Female Gosha Pensioners	50	1553	50		50			
			1,40,130		1,63,720		1,34,410		
Contingencies—	Purchase of European articles each costing less than Rs. 5	100	1553	1,100		900			
	Purchase of European articles each costing not less than Rs. 5	1,000							
	Purchase of Country articles each costing less than Rs. 50	10,000		10,000		10,000			
	Purchase of Country articles each costing not less than Rs. 50	1,000		1,000		1,100			
	Purchase of Periodicals	90		120		150			
	~~Petty Repairs to Buildings~~	30				20			
	Repairs to Furniture	~~28,600~~		28,000		~~31,300~~			
	Liveries and Clothing of Servants	~~2,400~~	1500	2,400		2,000			
	Peons' Belts and Badges	230		300		70			
	Carriage of Stationery and Records	~~800~~	300	1,100		1,300			
	Cloth for Records	21,000		25,000		20,000			
	Record-racks, Boards, &c.	2,600		2,500		2,570			
	Rattan-mats and Blinds	~~1,700~~	1333	1,100		1,200			
	Table Cloth	200		200		70			
	Office Scales and Weights	450		450		400			
	Advertisements	900		800		320			
	Tolls	10		10		10			
	Clock winding including repairs	80		80		70			
	Hot and Cold Weather Charges	~~200~~	100	100		...			
	Scavengering Expenses	~~900~~	800	800		800			
	Rents, Rates and Taxes	400		300		250			
	Binding Charges	7,000		7,000		7,000			
	Packing Charges	2,300		2,300		2,300			
	Lighting Charges	170		170		90			
	Petty Carriage and Cooly Charges	14,000		13,700		13,500			
	Office Expenses and Miscellaneous	2,600		3,300		3,300			
		5,640	5000	5,170		5,500			
		~~1,11,400~~	75 300	1,07,000		1,04,220			
	Deduct—One-fifth (~~except on Rs. 28,600 for Petty repairs to Buildings~~) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	16,560	15 260	15,800		14,584			
			60						
	Telegram Charges	~~94,840~~	1,240	91,200	63200	89,636	58,336		
	Postage Charges	3,000	4	7,000		2,800			
	~~Petty repairs to Buildings~~	96,000	1240	1,00,000		95,000			
			1,93,840		1,98,200		1,87,436		
	TOTAL SUB-DIVSL. ESTABTS.		17,27,997		17,05,560		15,96,442		11,81,855
	AMINDIVI COIR ESTABLISHMENT.								
Establishment—	Manager (85)		1694370						
	Clerks (15)	1,020				1,020			
	Servants, Weigher (7); Peons (9), 9 (8), 2 (6)	360				360			
	Clerk (15) (Temporary)	1,200				1,200			
		180				180			
Allowances—	Travelling Allowance	350	2.760	2,760	2,760	350	2,760	341	2,760
Supplies and Services—	Coir Charges	31,890				31,890		36,753	
			32,240		32,240		32,240		37,094
	TOTAL AMINDIVI COIR ESTABT.		35,000		35,000		35,000		39,854

Numbers. 1897-98.	Numbers. 1898-99.
1	1
2	2
13	13
1	1

EXPLANATORY REMARKS.

Vide remarks against General establishments.

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	60	62	District Audit Clerks (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 9 (25), 8 (20), 20 (15)	25,320				24,780			
	6	6	Attenders (8), 5 (7)	516				516			
	2	2	Peon (7) (6)	156				156			
			Personal Allowance (10), 2 (5)	240				240			
				26,232				25,692			
			Deduct—Probable Savings	*137*				*649*			
				26,095				25,043			
Allowance—			Travelling Allowances					1,600			
Contingencies—			Printing Charges	800				800			
			Binding Charges	230				200			
			Purchase and Repair of Furniture	530				400			
			Carriage of Stationery Records	160				150			
			Hot Weather Charges	80				60			
			Service Postage	420				300			
			Telegram Charges	10				...			
			Duftor Cloth and Lighting Charges	601				57			
			Office expenses and Miscellaneous	30				...			
				2,420				1,967			
				28,515				28,610			
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.)	*215*				*310*			
Establishment—	40	40	Special Fund Audit Clerks—Clerks (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900	28,300		28,300	9,900	28,300		29,535
	146	146	Special Fund Audit Clerks in Taluk Offices—Clerks (15)	26,280				26,280			
	21	21	Local Allowance to one at Wynaad	90				90			
			Special Fund Audit Clerks in Deputy Tahsildars' Offices—Clerks (15)	3,780				3,780			
				40,050				40,050			
Allowances—			Travelling Allowance	400				300			
Supplies and Services.			Rewards for impounding cattle	300				300			
Contingencies—			Purchase and Repair of Furniture. Purchase of Country and European Articles	2,000				2,040			
			Hot and Cold Weather Charges	100				100			
			Binding Charges	260				360			
			Carriage of Stationery and Records	450				450			
			Dufter Cloth and Lighting Charges	170				20			
			Purchase of Books	60				50			
			Telegram Charges	30				50			
			Rents, Rates and Taxes	650				680			
			Peons' Belts and Badges	...				100			
			Tom Tom Charges	10				...			
			Hospital Charges	320				...			
			Office Expenses such as gum-pots, etc.	155				50			
				4,205				3,900			
				44,955				44,550			
			Deduct—Amount chargeable to "20. Police Cattle Pounds" (p.).	*8,522*				*8,021*			
			Land Revenue Share	36,433				36,529			
					36,433		36,500		36,529		34,342
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		64,733		64,800		64,829		63,877

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

EXPLANATORY REMARKS.

(a)

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
			HOSPITAL CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments—	3	3	Apothecaries 2 (100), (75)	3,300				3,300			
			Charge Allowance 3 (50)	1,800				1,800		6,034	
	7	7	Hospital Assistants 3 (55), (35), 3 (25)	3,300		9,800		4,920			
			Charge Allowance 7 (10)	840				...		...	
			Local Allowance 2 (15), 4 (10)	840				...		...	
			House-rent 3 (5)	150				300		60	
			Language Allowance 3 (2)	72				24		...	
Allowances—			Travelling Allce. of Hospl. Assts.	1,020				1,020		952	
Contingencies—			Medical Contingencies	348				336		2,347	
				11,700		9,800		11,700		9,593	
			Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,340*		*1,960*		*2,340*		*1,878*	
			Add—One-fifth salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	9,360		7,840		9,360		7,515	
				900		680		900		476	
			TOTAL HOSPITAL CHARGES		10,260		8,520		10,260		7,991

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

			CHANK FISHERIES.								
Establishments—			Clerk					...			
			Peon					...			
			Temporary Establishment for 4 months—								
			Gumastah								
			Peon					...			
			Counter								
			Watcher								
Supplies and Services—			Chanks								
			Preparation of Ropes and Stones for Canoes					...			
			Hire of Canoes for fishing, carrying and loading Chanks					...			
			Batta, etc., Charges					...			
Contingencies—			Petty Repairs to Buildings					...			
			Rates and Taxes					...			
			Lighting Charges					...			
			Petty Charges and Cooly-hire					...			
			Office Expenses					...			
			Deduct—For rounding								
			* TOTAL CHANK FISHERIES								4,133

* Transferred to "32. Miscellaneous."

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

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

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

EXPLANATORY REMARKS.

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

Provision has been made under 32. Miscellaneous.

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

EXPENDITURE.

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

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

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

Numbers. 1897-98.	Numbers. 1898-99.	PROVINCIAL.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Salaries—										
4	4	Commissioners of Land Revenue (3,750)[4], (3,500)[4], (3,000)[4] and (3,000)[4]	1,52,640		1,69,600		1,52,640			
		Deduct—Portion debitable to—								
		"3. Land Revenue—Survey and Settlement" (Page) . .	*38,160*		*42,400*		*38,160*	...	...	
		"5. Salt" (Page) . .	*38,160*		*42,400*		*38,160*			
			76,320		84,800		76,320		76,366	
1	1	Financial Commissioner, Punjab . .	...		...		...		...	
1	1	Secretary (1,500—60—1,800)[4] .	18,240		20,150		17,280		16,235	
		Officers on Special Duty . .	...		...		...		500	
1	1	Assistant Secretary (400) . .	4,800		4,800		3,600		3,568	
		Local Allowance to Assistant Secretary	2,400		2,400		2,400		2,200	
3	3	Exchange Compensation Allowance	7,160		7,700		7,810		9,013	
				1,08,920		1,19,850		1,07,410		1,07,882
Establishment—		Under Commissioners of Land Revenue—								
1	1	First Assistant (500) . .	6,000				6,000			
1	1	2nd do. (300) . .	3,600				3,600			
5	5	Clerks (200), (175), (150), 2 (125).	9,300				9,300			
12	12	Clerks 3 (100), 3 (80), 3 (70), 3 (60)	11,160				11,160			
28	28	Clerks 3 (50), 6 (40), 5 (35), 5 (30), 3 (25), 2 (20), 2 (17½), 2 (15)	10,740				10,740			
		Servants—								
3	3	Muchis (15), (12), (10) .			45,800					
10	10	Attenders 2 (14), 2 (12), 2 (10), 4 (8)							45,791	
1	1	Jamadar (15)								
1	1	Duffadar (12)								
25	25	Peons 12 (8), 13 (7)	4,512				4,512			
1	1	Masalchi (6)								
2	2	Sweepers (5)								
1	1	Toti (5)								
		Temporary Establishment—								
1	1	Clerk (250)	3,000				3,600			
4	4	Clerks (70), (60), 2 (55) . .	2,880				2,880			
12	12	Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15), 2 (10) . .	3,720		11,500		3,720	...	11,527	
15	15	Attenders (8)	1,440				1,440			
				56,352		57,300		56,952		57,318
Allowances—		Travelling Allowance and Tentage of Officers.	2,000	2,000	4,000	4,000	2,600	2,600	1,697	1,697
Contingencies—		Purchase of European Articles each costing less than Rs. 5					...			
		Purchase of European Articles each costing not less than Rs. 5	2,500		300		...		...	
		Purchase of Country Articles each costing less than Rs. 50					300			
		Purchase of Country Articles each costing not less than Rs. 50					...			
		Rattan mats	~~600~~	200	...		...			
		Repairs to Furniture	100		100		100		...	
		Purchase of Books	140		140		150		...	
		Purchase of Periodicals							...	
		Subscription to Newspapers . . .	40		40		36		...	
		Cost of European stores	140		...		...		...	
		Landing and Shipping Charges . .	30		30		30		78	
		Clothing to Servants	~~500~~	300	...		...		...	
		Carriage of Stationery and Records	400				400		...	
		Carriage of Tents	500		1,100		500		...	
		Record-racks, Boards, &c. . . .	~~1,200~~	1360	200		300		...	
		Advertisements	10		10		10		...	
		Repairs to Tents and purchase of Tent Covers.	100		100		100		...	
		Clock-winding	~~60~~		60		60		...	
		Window Delivery Ticket	12		12		12		...	
		Hot and Cold Weather Charges . .	600		600		600		...	
		Carried over .	3,932	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897

EXPLANATORY REMARKS.

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

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

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

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

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

Average Rs.	Accounts. 1894-95. Rs.	1895-96. Rs.	1896-97. Rs.
1,984	1,430	2,825	1 697

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

EXPENDITURE.

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

	PROVINCIAL—contd.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies —cont.	Brought forward	3,932	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897
	Postage Charges	3,300		3,300		3,400		3,060	
	Telegraph Charges	550		550		500		608	
	Telephone Charges	203		203		203		202	
	Binding Charges	100		140		100		...	
	Packing Charges	50		20		20		...	
	Lighting Charges	100		100		170		...	
	Petty Carriage and Cooly Charges	300		300		300		...	
	Miscellaneous	273		545		257		4,699	
			10,778		7,850		7,548		8,647
	Deduct—For rounding		50						
	TOTAL		1,78,000		1,89,000		1,74,510		1,75,544

21.—MARINE.

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

DETAILED ACCOUNT No. 21A.—MARINE.—Salaries and Allowances of Officers and Men afloat.

	Numbers. 1897-98.	Numbers. 1898-99.	MAINTENANCE OF FISHERY VESSELS.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
			Steamer "Margarita."	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			Engineer (100)								
			Assistant Engineer (60)								
			Tindal (30)								
			Firemen 3 (14), 3 (12)								
			Seacunnies (14)								
			Lascars (12)								
			Cook and Steward (12)								
			Bandary (6)								
Supplies and Services—			Cost of Coal								
			Engineer's Expendible and Dead-stock								
			Deck Stores								
			Saloon Stores								
			Landing Charges, Steamer Freight and Cooly-hire								
			Provision for the Crew								
			Batta								
			Repairs to Flags								
			Oil, Tallow for Engines and Lamps.								
			Carpenter, Labourers, etc.								
			Water for Boiler and Drinking purposes								
Contingencies—			Postage Charges								
			Telegraph Charges								
			Purchase of Country Articles each costing less than Rs. 50								
			Total "Margarita"								11,580
			Schooner "Irene."								
Establishment—			Lascar (10)								
			Seacunny (14)								
Supplies and Services—			Provision for the Crew and other Charges								
Contingencies—			Purchase of Country Articles each costing less than Rs. 50								
			Total "Irene"								468
			TOTAL						*		12,048

* Transferred to 32. Miscellaneous.

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

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

EXPENDITURE.

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

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

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

Departments—	Land Revenue	6,000		6,000		6,000		8,085	

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

Numbers. 1897-98.	Numbers. 1898-99.	COLLECTORATE PRESSES.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Establishment— 129	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236				34,236			
40	40	Apprentices (7)	3,360				3,360			
45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748				5,748		47,876	
44	44	Ballmen 20 (8), 22 (7), (6), (5).	3,900				3,900			
10	10	Wheelers 4 (7), 2 (6), 4 (5) . .	720				720			
1	1	Waterman (7)	84				84			
		Temporary Establishment . .	802				732		422	
			48,850							
		Deduct—Probable Savings .	350		...		...		...	
				48,500	...	48,600	...	48,780	...	48,293
Allowances—		Travelling Allowance . .	...		...				26	26
Supplies and Services—		Cost of Materials and Stock .	8,400		8,200		8,400		6,775	
		Cost of European Stores . .	3,000		600		600		871	
				11,400		8,800		9,000		7,646
Contingencies—		Rents, Rates and Taxes . .	100		100		100		75	
		Fuller's Earth, Soap, Oil, Wheat Flour, Mats, Ropes, Firewood, etc.	1,600		1,500		1,600			
		Carriage of Gazettes and Forms to Taluks and Petty Carriage Charges.	4,000		4,700		4,700		5,994	
		Repairs to the Press . . .	480		360		320			
		Cost of Dealwood Boxes . .	320		340		300			
				6,500		7,000		7,020		6,069
		TOTAL COLLECTORATE PRESSES.		66,400		64,400		64,800		62,039

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

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

EXPLANATORY REMARKS.

The Collectors' estimates have been adopted in round figures.

The actuals of last year include the cost of conveyance of printed forms from the Government Press, Madras, to District Head-quarters. In Board's Proceedings, Miscellaneous No. 3,053, dated 16th August 1897, the Superintendent, Government Press, has been requested to include such charges in his budget estimate. Collectors estimate the charges under this head at Rs. 5,760 and 5,570 respectively for the revised and budget estimates against Rs. 6,000, the sanctioned estimate. The Board would repeat the latter figure for both the years.

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

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

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

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

EXPENDITURE.

32.—MISCELLANEOUS.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
IMPERIAL.				
Charges for Remittance of Treasure	Rs. 21,500	Rs. 32,400	Rs. 21,500	Rs. 22,727
PROVINCIAL.				
Rewards for Destruction of Wild Animals . .	24,000	24,000	24,000	24,183

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

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

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

			CHANK FISHERIES.								
Establishment—	1		Clerk (10)	...		...		120			
			Temporary Establishment—								
			Gumastah (10) for 8 months	80							
			Peon (7) for 10 months .	70		120		116			
			Coon (7) for 8 months	56							
			Watcher (5) for 12 months	60							
					266		120		236		
Supplies and Services—			Chanks	6,000		4,107		4,447			
			Preparation of Ropes and Stones for Canoes . . .	78		78		39			
			Hire of Canoes for fishing, carrying and loading Chanks . . .	550		550		303			
			Batta, etc., Charges . . .	30		37		7			
					6,658		4,772		4,796		
Contingencies—			Petty Repairs to Buildings .	100		53		53			
			Rates and Taxes	15		13		3			
			Lighting Charges . . .	20		15		5			
			Petty Charges and Cooly-hire	20		20		20			
			Office Expenses	7		7		7			
					162		108		88		
			Deduct—For rounding .		86		...		120		
			TOTAL CHANK FISHERIES .		7,000		5,000		5,000		

EXPLANATORY REMARKS.

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

The Collector of Tinnevelly expects that the fishery will be prosperous during the year 1898-99.

APPEN

HUZUR Establishment—

Districts.	I.—Vernacular correspondence section.											
	Sheristadar.		Clerks.								Total.	
	Rs. 225.	Rs. 200.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13
												Rs.
Ganjám	...	1	1	1	...	1	2	3	...	6	15	590
Vizagapatam ...	...	1	1	1	...	1	2	2	...	6	14	565
Gódávari	1	...	1	1	...	1	2	3	1	7	17	650
Kistna	1	...	1	1	...	1	2	3	1	7	17	650
Nellore	*1	...	1	1	1	1	2	2	2	4	15	650
Cuddapah	...	1	1	1	...	1	2	3	2	7	18	645
Anantapur... ...	...	1	1	1	...	1	2	3	1	7	17	625
Bellary	...	1	1	1	...	1	2	3	1	7	17	625
Kurnool	...	1	1	1	...	1	2	3	1	7	17	625
Chingleput... ...	...	1	1	1	...	1	2	3	1	7	17	625
North Arcot ...	1	...	1	1	...	1	2	3	1	7	17	650
South Arcot ...	1	...	1	1	...	1	2	3	1	7	17	650
Tanjore	1	...	1	1	...	1	2	3	1	7	17	650
Trichinopoly ...	...	1	1	1	1	1	2	2	2	4	15	625
Madura	...	1	1	1	...	1	2	3	1	7	17	625
Tinnevelly	1	...	1	1	...	1	2	3	1	7	17	650
Coimbatore ...	*1	...	1	1	...	1	2	3	1	7	17	650
Salem	1	...	1	1	...	1	2	3	1	7	17	650
South Canara ...	...	1	1	1	1	1	2	2	2	4	15	625
Malabar	1	...	1	1	...	1	2	3	1	7	17	650
Total ...	10	10	20	20	3	20	40	56	22	129	330	12,675
Madras	...	1	...	...	...	...	...	...	...	...	1	200
Nilgiris	...	1	...	...	...	...	...	...	...	...	† 4	310
Grand Total ...	...	12	...	...	...	...	...	...	...	...	335	13,185

*The pay of the Huzur Sheristadars of Nellore and Coimbatore was raised from Rs. 200 to Rs. 225—*vide* Government Order, Mis. No. 449, Revenue, dated 25th January 1897.

† *Nilgiris.*

		Rs.
1	clerk	45
1	,, ...	40
1	,, ...	25
Total ..	3	110

DIX A.

Collector's Office.

II.—English correspondence section.												
Clerks.											Total.	
Rs. 150.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	—	Number.	Cost.
14	15	16	17	18	19	20	21	22	23	24	25	26
												Rs.
1	1	1	‡2	1	1	1	1	...	1	*Madras.*	10	530
1	1	1	1	1	1	1	2	...	1	Rs.	10	505
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 30	11	515
1	1	1	1	1	1	1	1	1	2	3 Clerks. 25	11	515
1	1	1	1	1	1	1	1	1	2	— —	11	515
1	1	1	1	1	1	1	1	1	2	6 Total. 215	11	515
1	1	1	1	1	1	1	1	1	2	— —	11	515
1	1	1	1	1	1	1	1	1	2	*Nilgiris.*	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 80	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	2 Clerks. 35	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 25	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 20	11	515
1	1	1	1	1	1	1	1	1	2	— —	11	515
1	1	1	1	1	1	1	1	1	2	7 Total. 305	11	515
1	1	1	1	1	1	1	1	1	2	— —	11	515
1	1	1	1	1	1	1	1	1	2		11	515
20	20	20	21	20	20	20	21	18	38	...	218	10,305
...	...	...	...	...	...	...	...	...	...	...	6	215
...	...	...	...	...	...	...	...	...	...	...	7	305
...	...	...	...	...	...	...	...	...	...	...	231	10,825

‡ Includes an Uriya Translator.

APPEN

Huzur Establishment—

Districts.	III.—Account section. Accountants. Rs. 85.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	—	Total. Number.	Cost.
	27	28	29	30	31	32	33	34	35	36
Ganjám	1	2	2	1	...	4	7			Rs.
Vizagapatam ...	1	2	2	1	1	4	7	*Nilgiris.*	17	(a)460
Gódávari	1	2	2	1	1	4	7		Rs. 18	(b)485
Kistna	1	2	2	1	1	4	7	1 Accountant ... 80	18	485
Nellore	1	2	2	1	1	4	7	1 do. ... 50	18	485
Cuddapah ...	1	2	2	1	1	3	6	1 do. ... 40	18	485
Anantapur ...	1	2	2	1	1	3	6	1 do. ... 30	16	450
Bellary	1	2	2	1	1	3	6	1 do. ... 25	16	450
Kurnool	1	2	2	1	1	3	6	1 do. ... 20	16	450
Chingleput ...	1	2	2	1	1	4	7		16	450
North Arcot ...	1	2	2	1	1	3	6	6 Total. 245	18	485
South Arcot ...	1	2	2	1	1	4	7		16	450
Tanjore	1	2	2	1	2	6	6		18	485
Trichinopoly ...	1	2	2	1	1	3	5		20	535
Madura	1	2	2	1	1	4	7		15	435
Tinnevelly ...	1	2	2	1	1	4	7		18	485
Coimbatore ...	1	2	2	1	1	3	6		18	485
Salem	1	2	2	1	1	3	6		16	450
South Canara ...	1	2	2	1	1	3	4		16	450
Malabar	1	2	2	1	2	4	8		14	420
									26	525
Total ...	20	40	40	20	21	73	128	.....	342	9,405
Madras	...	...	...	...	...	...	...	.....	...	...
Nilgiris	...	...	...	...	...	...	...	.....	6	245
Grand Total ...	...	...	...	...	...	...	...	.....	348	9,650

(a) One clerk on Rs. 20 and another on Rs. 15 sanctioned in Government Order, No. 5249, Revenue, dated 30th December 1895.
(b) One clerk on Rs. 20 and three others on Rs. 15 each sanctioned in Government Order, No. 551, Revenue, dated 8th February 1896.

DIX A—*contd.*

Collector's Office—*contd.*

IV.—Treasury and Stamp section. Cash-keepers. Rs. 125.	Rs. 100.	Rs. 70.	Shroffs. Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Accountants. Rs. 25.	Rs. 20.	Rs. 15.	Total. Number.	Cost.
37	38	39	40	41	42	43	44	45	46	47	48
											Rs.
...	...	1	...	...	1	...	1	2	...	5	155
1	...	...	1	1	...	2	1	1	1	8	290
...	...	1	...	...	1	...	1	1	...	4	135
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	1	1	1	1	1	8	295
1	...	...	1	1	...	1	1	1	1	7	275
...	...	1	...	...	...	...	1	1	...	3	115
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	3	1	1	1	9	305
1	...	...	1	1	...	3	1	1	1	9	305
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
...	...	1	...	...	...	...	1	1	...	3	115
...	1	...	...	...	...	...	1	1	...	3	145
15	1	4	15	15	3	24	20	21	15	133	4,945
...	...	...	...	...	...	...	...	...	...	...	...
...	...	1	...	...	...	...	...	...	...	1	70
...	...	...	...	...	...	...	...	...	...	134	5,015

APPEN

Huzur Establishment—

V.—Office

Districts.	(a) Gollas.			(b) Attenders.			(c) Muchis.
	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.
	49	50	51	52	53	54	55
Ganjám	...	2	1	3	6	8	1
Vizagapatam	1	1	2	2	6	8	1
Gódávari	...	2	...	2	6	8	1
Kistna	1	1	2	2	6	8	1
Nellore	1	1	2	2	6	8	1
Cuddapah	1	1	2	2	6	8	1
Anantapur	1	1	2	2	6	8	1
Bellary	...	2	...	2	6	8	1
Kurnool	1	1	2	2	6	8	1
Chingleput	1	1	2	2	6	8	1
North Arcot	1	1	2	2	6	8	1
South Arcot	1	1	2	2	6	8	1
Tanjore	1	1	2	2	6	8	1
Trichinopoly	1	1	2	2	6	8	1
Madura	1	1	1	2	6	8	1
Tinnevelly	1	1	2	2	6	8	1
Coimbatore	1	1	2	2	6	8	1
Salem	1	1	2	2	6	8	1
South Canara	...	2	...	2	6	8	1
Malabar	...	3	...	2	6	8	1
Total ...	15	26	30	41	120	160	20
Madras	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...
Grand Total ...	...	...	...	...	...	...	...

(a) One attender on Rs. 10 sanctioned in Government Order, No. 5249, dated 30th December 1895, Revenue. Taree peons on Rs. 8

DIX A—*contd.*

Collector's Office—*contd.*

servants.										Total, Collector's office.	
(c) Muchis—*contd.*		(d) Duffadars.	(e) Peons.		(f) Masalchies.	(g) Sweeper.	Total.			Number.	Cost.
Rs. 12.	Rs. 10.	Rs. 14.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	——	Number.	Cost.		
56	57	58	59	60	61	62	63	64	65	66	67
							Madras.		Rs.		Rs.
1	1	1	10	5	2	2	1 Attender. Rs. 12	(a)43	347	90	2,082
1	1	1	10	8	2	2	1 Muchi ... 10	46	367	96	2,212
1	1	1	10	8	2	2	4 Peons ... 8	44	351	94	2,136
1	1	1	10	8	2	2	2 do. ... 7	46	367	100	2,307
1	1	1	10	8	2	2	1 Sweeper ... 6	46	367	98	2,307
1	1	1	10	8	2	2	— —	46	367	99	2,272
1	1	1	10	8	2	*3	9 Total ... 74	47	372	98	2,237
1	1	1	10	8	2	2	— —	44	351	91	2,056
							Nilgiris.				
1	1	1	10	8	2	2	1 Attender. 14	46	367	97	2,232
1	1	1	10	8	2	2	1 do. 12	46	367	99	2,267
1	1	1	10	8	2	2	1 do. 10	46	367	97	2,257
1	1	1	10	8	2	2	1 Muchi ... 15	46	367	100	2,307
1	1	1	10	8	2	2	1 Duffadar. 14	46	367	103	2,372
1	1	1	10	8	2	2	6 Peons (each.) 11	46	367	96	2,247
1	1	1	10	8	2	†3	6 Do. 10	46	363½	99	2,263½
1	1	1	10	8	2	2	1 Gardener 9	46	367	100	2,307
1	1	1	10	8	2	2	1 Masalchi ... 7	46	367	97	2,257
1	1	1	10	8	2	2	1 Scavenger. 7	46	367	97	2,257
1	1	1	10	8	2	2	— —	44	351	87	2,026
1	1	1	10	8	2	2	20 Total ... 214	45	359	96	2,194
20	20	20	200	157	40	42		911	7,265½	1,934	44,595½
...	...	...	...	...	...	...		9	74	16	489
...	...	...	...	...	...	...		20	214	38	1,144
...	...	...	...	...	...	...		940	7,553½	1,988	46,228½

each were transferred from Land Revenue to the Agency side—Government Order, No. 576, Financial, dated 19th March 1893.

* Includes a scavenger on Rs. 5.

† Includes a scavenger on Rs. 3-8-0.

APPEN

Huzur Establishment—

Districts.	Clerks.				
	Rs. 85.	Rs. 50.	Rs. 40.	Rs. 25.	Rs. 20.
	68	69	70	71	72
Ganjám	1	1	1	1	2
Vizagapatam	1	1	1	1	1
Gódávari	1	1	1	1	2
Kistna	1	1	1	1	2
Nellore	1	1	1	1	2
Cuddapah	1	1	1	1	2
Anantapur	...	...	...	...	...
Bellary	...	...	...	...	...
Kurnool	...	...	...	...	...
Chingleput	1	1	1	1	2
North Arcot	1	1	1	1	2
South Arcot	1	1	1	1	2
Tanjore	1	1	1	1	2
Trichinopoly	...	...	...	...	...
Madura	1	1	1	1	2
Tinnevelly	1	1	1	1	2
Coimbatore	1	1	1	1	2
Salem	1	1	1	1	2
South Canara	...	...	...	...	...
Malabar	1	1	1	1	2
Total ...	15	15	15	15	29

(a) Three peons on Rs. 7 each were transferred from Land Revenue to the Agency

DIX A—*contd.*

Sub-Collector's Office.

	Attender.	Muchi.	Duffadar.	Peons.	Masalchi.	Sweeper.	Total	
Rs. 15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
73	74	75	76	77	78	79	80	81
								Rs.
1	1	1	1	3	1	1	(a) 15	316
1	1	1	1	6	1	1	17	317
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
15	15	15	15	87	15	15	266	5,014

side—Government Order, No. 576, Financial, dated 19th March 1893.

APPENDIX A—*contd.*

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

Districts.	Clerks.					Attender.	Muchi.	Peons.		Masalchi.	—	Total.	
	Rs. 70.	Rs. 45.	Rs. 35.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.
	82	83	84	85	86	87	88	89	90	91	92	93	94
													Rs.
Ganjám ...	1	1	...	1	1	1	1	...	2	1	*Nilgiris.*	(a) 9	188
Vizagapatam ...	2	2	2	2	2	2	2	2	8	2	Rs.	26	490
Gódávari ...	2	1	2	*3	2	1	† 2	‡ 3	7	2	1 Clerk ... 70	25	467
Kistna	1	1	1	1	1	1	1	1	4	1	1 do. ... 30	13	245
Nellore ...	1	1	1	1	1	1	1	1	4	§ 2	1 do. ... 20	14	251
Cuddapah ...	...	...	...	...	...	...	...	...	...	...	2 Peons ... 8	...	...
Anantapur ...	1	1	1	1	1	1	1	1	4	1	2 do. ... 7	(b) 13	245
Bellary ...	1	1	1	1	1	1	1	1	4	1	1 Masalchi. 6	13	245
Kurnool ...	1	1	1	1	1	1	1	1	4	1	1 Scavenger. 5	13	245
Chingleput ...	...	...	...	...	...	...	...	...	...	...	— —		
North Arcot ...	1	1	1	1	1	1	1	1	4	1	9 Total ... 161	13	245
South Arcot ...	1	1	1	1	1	1	1	1	4	1	— —	13	245
Tanjore ...	1	1	1	1	1	1	1	1	4	1		13	245
Trichinopoly ...	1	1	1	1	1	1	1	1	4	1		13	245
Madura ...	1	1	1	1	1	1	1	1	4	1		13	245
Tinnevelly ...	1	1	1	1	1	1	1	1	4	1		13	245
Coimbatore ...	1	1	1	1	1	1	1	1	4	1		13	245
Salem	1	1	1	1	1	1	1	1	4	1		13	245
South Canara ...	1	1	1	1	...	1	1	1	4	1		12	230
Malabar ...	2	2	2	2	2	2	2	2	8	2		26	490
Total ...	21	20	20	22	20	20	21	21	81	22		268	5,056
Madras ...	...	...	...	...	...	...	...	...	...	...		...	...
Nilgiris ...	...	...	...	...	...	...	...	...	...	...		9	161
Grand Total ...	...	...	...	...	...	...	...	...	...	...		277	5,217

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

(a) One clerk on Rs. 35, one peon on Rs. 8 and 2 peons on Rs. 7 were transferred to the Agency side—Government Order, No. 576, Financial, dated 19th March 1893.
(b) Retransfer of a clerk on Rs. 15 to the Head-quarter Deputy Collector's office, Anantapur—Government Order, No. 922, Revenue, dated 4th March 1896.

APPENDIX A—*contd.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Clerks.			Attender.	Peons.	Masalchi.	—	Total.		Grand Total.	
	Rs. 45.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.	Number.	Cost.
	95	96	97	98	99	100	101	102	103	104	105
									Rs.		Rs.
Ganjám ...	2	2	4	2	6	2	*Madras.*	18	260	132	2,846
Vizagapatam ...	1	1	2	1	3	1	Rs.	9	130	148	3,149
Gódávari ...	2	2	4	2	6	2	1 Clerk .. 60	18	260	155	3,200
Kistna ...	2	2	4	2	6	2	1 do. ... 50	18	260	149	3,149
Nellore ...	2	2	4	2	6	2	...	18	260	148	3,155
Cuddapah ...	3	3	7	3	9	3	...	(a)28	405	145	3,014
Anantapur ...	2	2	4	2	6	2	...	18	260	129	2,742
Bellary ...	2	2	4	2	6	2	2 Clerks... 30	18	260	122	2,561
Kurnool ...	3	3	6	3	9	3	2 do. ... 25	27	390	137	2,867
Chingleput ...	2	2	4	2	6	2	2 do. ... 20	18	260	135	2,864
North Arcot ...	2	2	4	2	6	2	3 do. ... 15	18	260	146	3,099
South Arcot ...	2	2	4	2	6	2	1 Attender 10	18	260	149	3,149
Tanjore ...	3	3	6	3	9	† 5	1 do. ... 8	(b)29	402	163	3,356
Trichinopoly ...	2	2	4	2	6	2	2 Peons. 8	18	260	127	2,752
Madura ...	2	2	4	2	6	2	7 do. ... 7	18	260	148	3,105½
Tinnevelly ...	2	2	4	2	6	2	3 Lascars. 7	18	260	149	3,149
Coimbatore ...	2	2	4	2	6	2	1 Sweeper 6	18	260	146	3,099
Salem ...	2	2	4	2	6	2	— —	18	260	146	3,099
South Canara.	2	2	4	2	6	2	26 § Total. 415	18	260	117	2,516
Malabar ...	* 4	5	5	3	12	‡ 3	— —	32	470	172	3,491
Total ...	44	45	86	43	132	45	...	395	5,697	2,863	60,362½
Madras ...	...	...	...	...	...	...	...	26	415	42	904
Nilgiris ...	...	...	...	...	...	...	...	...	...	47	1,305
Grand Total.	...	...	...	...	...	...	...	421	6,112	2,952	62,571½

* Includes one clerk on Rs. 50 and one on Rs. 30. † Includes two peons on Rs. 6 each. ‡ Includes a masalchi on Rs. 5.
§ The three Revenue Inspectors on Rs. 45, 40, 35 of the Madras Deputy Collector's have been transferred to Sub-divisional establishments.

(a) One clerk on Rs. 15 sanctioned for the Deputy Collector's office, Jammalamadugu—Government Order, No. 4363, Revenue, dated 2nd November 1895.
(b) Two peons on Rs. 6 each sanctioned for the Additional Head-quarter Deputy Collector, Tanjore (Government Order, No. 3593, dated 8th September 1896).

APPEN

Sub-Divisional

SECTION I.—Tahsildars

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

* Includes one on Rs. 60 and one on Rs. 50.
† Includes clerk on Rs. 30 and another on Rs. 25.
‡ Includes 2 shroffs on Rs. 20 each.
¶ Includes an attender on Rs. 8.
‡‡ One peon on Rs. 15 abolished and three peons on Rs. 5 each entertained—Government Order, No. 1913, Revenue, dated 18th May 1896.
(a) One Revenue Inspector on Rs. 35 to 50 sanctioned in Government Order, No. 1913, Revenue, dated 18th May 1896.
(b) Two Revenue Inspectors on Rs. 40 each sanctioned in Government Order, Mis. No. 5245, dated 18th December 1896.
Note.—The total for districts worked out according to regrading of taluks sanctioned in Government Order, No. 711, dated 31st October 1895.

DIX B.

Establishments.

and their establishments.

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

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

		RS.	A.	P.
Two munsiffs on Rs. 7 each	.. ..	14	0	0
One munsiff	.. ..	5	0	0
Do.	.. ..	2	0	0
Two peons on Rs. 5 each	.. ..	10	0	0
One karnam	.. ..	6	0	0

		RS.	A.	P.
One pettandar	.. ..	1	8	0
One tariki	.. ..	1	0	0
Total	..	32	8	0

APPEN

Sub-Divisional

SECTION II.—Deputy Tahsildars

Districts.	Deputy Tahsildars.				Revenue Inspectors.			
	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 100.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
	22	23	24	25	26	27	28	29
Ganjám	...	...	7	3	...	(b) 1	...	...
Vizagapatam	...	...	7	4	...	3	3	3
Gódávari	2	1	4	6	3	(c) 2	...	...
Kistna	...	...	1	7	...	...	...	...
Nellore	...	...	4	3	...	...	...	...
Cuddapah	...	...	...	4	...	...	...	...
Anantapur	...	...	...	2	...	...	...	...
Bellary	...	...	1	2	...	...	...	...
Kurnool	...	...	...	5	...	...	...	...
Chingleput	...	...	...	4	...	...	...	...
North Arcot	...	...	8	2	...	...	...	...
South Arcot	...	...	...	9	...	...	...	...
Tanjore	...	...	2	8	...	...	...	...
Trichinopoly	...	...	2	3	...	...	...	...
Madura	...	...	9	4	...	...	...	...
Tinnevelly	...	...	...	7	...	...	...	...
Coimbatore	...	...	...	6	...	...	...	...
Salem	...	...	2	8	...	...	...	...
South Canara	...	...	...	5	...	...	...	...
Malabar	...	...	3	(a) 11	...	...	...	...
Total ...	2	1	50	103	3	6	3	3
Madras	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	...
Grand Total ...	...	...	...	...	...	...	...	...

(a) Includes one Cochin Sub-Magistrate.
(c) Includes three clerks on Rs. 30.
(i) Includes a clerk on Rs. 17-8-0.
(m) Includes one on Rs. 15.
(q) Includes two masalchies on Rs. 7 and one on Rs. 6.

(b) One Revenue Inspector on Rs. 35 sanctioned in Government Order, No. 3112, Revenue, dated 4th August 1896.
(f) Includes one Sub-Treasurer on Rs. 30.
(j) Includes a clerk on Rs. 15 newly sanctioned in Government Order, No. 4521, Revenue, dated 12th November 1895.
(n) Includes one golla.
(r) Includes one toti on Rs. 2.

DIX B—*cont.*

Establishments—*cont.*

and their establishments.

Clerks. Rs. 20.	Clerks. Rs. 15.	Shroffs, Rs. 10.	Dufterbunds, Rs. 7.	Peons. Rs. 7.	Peons. Rs. 6.	Masalchies, Rs. 5.	—	Total. Number.	Total. Cost.	Grand Total. Number.	Grand Total. Cost.
30	31	32	33	34	35	36	37	38	39	40	41
							Nilgiris.		Rs.		Rs.
(d) 2	(g) 24	(k) 5	10	1	21	10		84	1,900½	213	4,114½
	22	2	11	...	41	11	Rs.	107	2,238	216	4,074½
(e) 7	21	* 3	10	(e) 18	20	(q) 13	3 Deputy Tahsildars on ... 100 each	110	2,607	502	9,244
2	14	1	8	...	16	8	3 Revenue Inspectors on ... 50 „	57	1,272	(s)873	11,209
...	14	...	7	...	14	7	2 Do. ... 40 „	49	1,158	415	7,254
...	7	...	4	...	8	4	1 Sheristadar on ... 50 „	27	601	478	8,076
...	4	...	2	...	4	2	2 Clerks on ... 30 „	14	308	324	5,447
...	6	...	3	...	6	3	3 Do. on ... 25 „	21	482	341	5,810
...	10 (h)	...	5	...	10 (h)	5	3 Do. on ... 20 „	35	770	362	6,260
...	9	...	4	...	9	4	2 Do. on ... 17½ „	30	637	279	4,736
...	19	2	10	...	20	10	3 Do. on ... 15 „	71	1,705	447	8,088
...	19	...	9	...	19	9	1 Shroff on ... 12	65	1,407	412	7,511
...	19	1	10	...	20	10	2 Peons on ... 9 each	70	1,575	455	8,194
1	9	...	5	...	10	(t) 4	4 Do. on ... 8 „	34	810	248	4,548
2	34 (i)	(l) 2	(n) 13	1	29 (p)	14	1 Peon on ... 7	108	2,421½	362	6,818½
...	14	...	7	...	14	7	3 Peons on ... 6 each	49	1,078	423	7,436
...	12	...	6	...	12	6	2 Masalchies on .. 7 „	42	924	457	7,903
1	19 (j)	(m) 1	9	2	18	10	1 Masalchi on ... 5	70	1,595	439	7,926
1	9	...	5	...	10	(t) 4		34	770	237	4,125
(f) 3	22	(m) 1	11	(o) 1	31	(r) 12	36 Total — 961	95	2,202	467	8,601
19	307	18	149	23	332	153		1,172	26,461	7,950	1,37,375½
...	...	...	...	...	...	...		...	...	66	1,204
...	...	...	...	...	...	...		36	961	36	961
...	...	...	...	...	...	...		1,208	27,422	8,052	1,39,540½

(c) One Revenue Inspector on Rs 35 and a peon on Rs. 7 sanctioned in Government Order, No. 359, dated 27th January 1896.
(g) Includes a clerk on Rs. 15 newly sanctioned in Government Order, No. 1590, dated 27th April 1896.
(k) Includes two shroffs on Rs. 15 and one on Rs. 12-8-0.
(o) One duffadar.
(s) Includes village establishments in—

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

(d) Includes a clerk on Rs. 30.
(h) Includes a clerk on Rs. 15 and a peon on Rs. 6 newly sanctioned in Government Order, No. 4454, Revenue, dated 8th November 1895.
(l) Includes one shroff on Rs. 35 and another on Rs. 15.
(p) Includes one peon on Rs. 3.
(t) Masalchi dispensed with and the pay of the Head Clerk raised to Rs. 20.

* One shroff on Rs. 10 sanctioned in Government Order, No. 5382, dated 30th D

APPENDIX C.

STATIONARY Sub-MAGISTRATES' Establishments.

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

* Includes one masalchi on Rs. 5.

Note.—The increase is due to a masalchi on Rs. 5 sanctioned for the Ambur Stationary Sub-Magistrate's office—Government Order, No. 1245, Revenue, dated 22nd March 1895.

APPENDIX D.

APPEN

LOCAL and Special Fund

Districts.	Local Fund Establishments.										
	Clerks.								Attender.	Total.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12
											RS.
Ganjám	...	...	...	1	...	...	1	1	...	3	90
Vizagapatam	...	...	1	...	...	1	...	1	...	3	100
Gódávari	1	...	...	...	1	...	(a) 1	1	...	4	135
Kistna	1	...	...	...	1	...	...	1	† 1	4	122
Nellore	...	...	1	...	...	1	...	1	1	4	107
Cuddapah	...	...	‖ 1	...	...	...	1	1	(b) 1	4	102
Anantapur	...	...	...	‖ 1	...	...	...	1	...	2	70
Bellary	...	...	...	1	...	...	1	1	1	4	97
Kurnool...	...	...	...	1	...	...	...	1	...	2	70
Chingleput	...	...	...	§ 1	...	...	1	1	...	3	90
North Arcot	...	1	...	...	...	1	...	1	1	4	112
South Arcot	...	1	...	...	...	1	...	1	...	3	105
Tanjore	* 1	...	...	...	1	...	...	1	‡ 1	4	128
Trichinopoly	...	...	...	1	...	...	1	1	...	3	90
Madura	1	...	...	...	...	1	1	1	...	4	130
Tinnevelly	...	1	...	...	...	1	...	1	...	3	105
Coimbatore	...	...	1	...	...	1	...	1	...	3	100
Salem	...	...	1	...	...	2	...	1	1	5	132
South Canara	...	...	...	1	...	...	1	1	...	3	90
Malabar	1	...	...	...	1	...	...	1	(c) 1	4	121
Nilgiris	1	...	...	...	...	...	...	...	...	1	70
Total ...	6	3	5	7	4	9	8	20	8	70	2,166

* On Rs. 75.
† Peon.
‡ On Rs. 8 sanctioned in Government Order, No. 186, dated 1st February 1894.
‖ Excludes personal allowance of Rs. 5.
§ Excludes personal allowance of Rs. 10.
(a) Government Order, No. 16, L. and M., dated 6th January 1896.
(b) Government Order, No. 484, L. and M., dated 13th March 1895.
(c) One peon on Rs. 6.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, Collector's office.						Special Fund establishmets.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
13	14	15	16	17	18	19	20	21	22
					RS.				
...	...	1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
1	...	...	1	2	45	9	135	4	60
* 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	(a) 9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	(b) 1	15	...	...
...	...	...	...	...	...	...	...	...	...
7	9	5	19	40	825	146	2,190	21	315

* On Rs. 35.
(a) Government Order, No. 1050, Revenue, dated 16th March 1896.
(b) Do. Mis. No. 2236, Revenue, dated 8th June 1896.
Note.—The Pound Fund Clerks in Deputy Tahsildars' offices were allowed to draw Rs. 15 per mensem—Government Order, Mis. No. 2157, dated 4th June 1896.

APPENDIX E.

COLLECTORATE Press Establishments.

Districts.	Compositors.						Apprentices, Rs. 7.	Pressmen.		Ballmen.		Wheelers.			Total.	
	Rs. 50.	Rs. 30.	Rs. 20.	Rs. 15.	Rs. 12.	Rs. 10.		Rs. 12.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 6.	Rs. 5.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
																RS.
Ganjám	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Vizagapatam ...	1	1	1	...	1	1	2	1	1	1	1	...	...	...	11	173
Gódávari ...	1	1	1	*2	1	1	2	1	1	1	1	††1	...	...	14	210
Kistna	1	1	1	1	1	1	2	1	‡3	1	1	...	...	...	14	204
Nellore	1	1	1	2	1	1	2	1	1	1	1	...	...	...	13	203
Cuddapah ...	1	1	1	1	1	1	2	1	1	1	2	...	...	...	13	195
Anantapur ...	1	1	1	2	...	1	2	1	1	1	1	1	...	...	13	198
Bellary	1	1	1	2	1	1	2	1	§2	1	2	...	...	...	15	218
Kurnool	1	1	1	...	1	2	2	1	1	1	1	...	2	...	14	195
Chingleput ...	1	1	1	1	1	...	2	1	1	1	1	...	...	...	11	178
North Arcot ...	1	1	2	1	1	2	2	1	1	1	1	...	...	...	14	218
South Arcot ...	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Tanjore	1	1	1	2	2	3	2	1	§2	1	¶2	...	...	2	20	259
Trichinopoly ...	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Madura	1	1	1	1	1	1	2	1	1	1	1	...	...	1	13	193
Tinnevelly ...	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Coimbatore ...	1	1	1	1	1	...	2	1	1	1	1	...	...	1	12	183
Salem	1	1	1	1	1	1	2	1	1	1	1	...	...	..	12	188
South Canara ...	1	1	1	1	1	1	2	1	1	1	1	1	...	...	13	195
Malabar	1	1	1	1	2	†3	2	1	‖2	1	**2	2	...	...	19	242
Total ...	20	20	21	23	21	24	40	20	25	20	24	5	2	4	269	4,004

* A compositor on Rs. 15 and a waterman on Rs. 7 were sanctioned for the Gódávari district in Government Order No. 178, dated 17th January 1895.

† Includes two compositors on Rs. 8 each. ‡ Includes two pressmen on Rs. 8. § Includes one pressman on Rs. 8.

‖ Includes one pressman on Rs. 7. ¶ One ballman on Rs. 6. ** One ballman on Rs. 5. †† Includes a waterman.

APPENDIX F.

TEMPORARY Establishments.

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
	RS.	RS.	RS.	RS.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	3,000	3,000	2,000	3,006	The provision for 1897-98 and 1898-99 is raised with reference to Government Order, No. 581, dated 24th August 1895, and with reference to the actuals of last year. The actuals for the first four months of the current year have amount to Rs. 1,393.
Ganjám.					
2. Potdars to accompany remittances ..	50	50	..	22	To be entertained when required.
3. One clerk on Rs. 20 and a peon on Rs. 6 in the Deputy Tahsildar's office, Aska.	312	312	312	295	This establishment is required until the Rushikulya canal is completed. (Government Order, No. 5276-Rev., dated 25th August 1890).
4. Six surveyors on Rs. 15 each and 12 lascars on Rs. 6 each in the same office for measuring the area irrigated by the Rushikulya canal.	396	648	396	376	Recommended for four months—(*vide* Board's Proceedings, No. 3392, dated 10th September 1897). For the budget estimate of next year, the Collector's provision is retained.
5. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildars' offices at Ganjám and Purushottapur.	360	360	360	..	Government Order, Mis. No. 3616, dated 5th September 1895. The establishment is necessary pending the introduction of the Proprietary Estates Village Service Act II of 1894 and the revision of the village establishment.
6. For measuring lands in inam villages irrigated by the Rushikulya canal.	354	354	150	146	Government Orders, Mis. No. 5245, dated 18th December 1896, and Mis. No. 763-Rev., dated 16th February 1897.
Berhampore taluk— RS.					
One surveyor on Rs. 25 for six months 150					
Two lascars on Rs. 6 each for six months 60					
Two peons on Rs. 6 each to assist two Additional Revenue Inspectors throughout the year 144					
Total .. 354					
7. Establishment for arranging records in taluk offices—	..	326	..	124	Government Order, Mis. No. 3037-Rev., dated 29th July 1896.
Berhampore—Two clerks on Rs. 15 each for six months.					
Chicacole—Two clerks on Rs. 15 each for six months.					
Goomsur—Two clerks on Rs. 15 each for three months.					
8. For the collection of quit-rent and land-cess in minor inams and whole inam villages of certain proprietary estates in the Chicacole taluk—	474	474	474	231	Government Order, No. 732, dated 20th February 1896. The establishment will be dispensed with on the introduction of Act II of 1894 (Madras) into the district.
RS.					
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Two amins on Rs. 6 each for twelve months 144					
One amin on Rs. 6 for twelve months 72					
Total .. 474					
9. Potdars to accompany remittances for taluk offices.	50	50	..	44	To be entertained when required.
10. Nine clerks on Rs. 15 each for one month for the compilation of statistics of lands transfers.	..	135	..	..	Government Order, No. 3086, dated 17th June 1897.

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Vizagapatam.	RS.	RS.	RS.	RS.	
11. One clerk on Rs 30 and two clerks on Rs. 15 each for examining the permanent settlement and other old accounts.	..	60	..	285	Dispensed with.
Gódávari.					
12. Establishment for measuring irrigated lands in the Nidadavolu and Baharzalli estates—	1,352	1,352	1,352	1,444	Government Order, No. 767-Rev., dated 24th September 1896.
RS.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Expenditure for one month 260					
Expenditure for five months 1,300					
Travelling allowance and contingencies 52					
Total .. 1,352					
13. A channel superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Eleru.	288	288	288	288	Government Orders, No. 349, dated 31st March 1887, and No. 1402, dated 21st April 1890.
14. To maintain irrigation accounts in the Pittapur zemindari—	648	648	648	423	The continuance of this establishment has been sanctioned until 31st March 1898. Government Order, Mis. No. 1439-Rev., dated 15th March 1897. The Collector's estimate for 1898-99 will be retained subject to formal application to Government.
RS.					
Three karnams on Rs. 10 each. 30					
Six watchmen on Rs. 4 each .. 24					
Total .. 54					
15. One karnam on Rs. 6 for four months and two vettis on Rs. 4 each for two months for the measurement of the irrigated area of Potavala and Coringa.	40	40	..	46	Government Order, Mis. No. 2079-Rev., dated 23rd April 1897. The Collector's provision for the next year will be retained subject to formal application to Government.
16. For arranging the records of the Headquarter Deputy Collector's office—	..	39	..	..	Government Order, Mis. No. 2431-Rev., dated 22nd June 1896. The establishment has been dispensed with.
RS.					
One clerk 15					
One attender 8					
Total .. 23					
17. Two clerks on Rs. 15 each for sorting the records of the Collector's office.	360	120	360	571	The Collector in his letter disposed of in Board's Proceedings, Mis. No. 3026, dated 13th August 1897, recommended the retention of the establishment sanctioned in Government Order, No. 1876, dated 5th May 1896, for a further period of one year from July last; but the Board declined in view of the present financial pressure to submit the Collector's proposal for the sanction of Government. The establishment may have to be re-entertained from the beginning of the next official year. Hence the retention of the Collector's provision.
18. Two clerks on Rs. 15 each for sorting the records of the Sub-Collector's office.	..	180	..		The retention of the establishment was sanctioned for a further period of six months. Government Order, Mis. No. 1833-Rev., dated 5th April 1897.
19. Two clerks on Rs. 15 and two attenders on Rs. 8 each for six months for arranging the records of the Amalápuram and Bhímavaram taluks.	..	276	..		Government Order, Mis. No. 165-Rev., dated 11th January 1897.

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Gódávari—cont.	RS.	RS.	RS.	RS.	
20. One clerk on Rs. 25 for compensation work in the Sub-Collector's office.	..	88	98	391	Dispensed with on 8th August 1897.
21. One clerk on Rs. 15 for compensation work in the Amalápuram Taluk office.	..	30			Do. on 10th " "
22. Establishment for measuring irrigated lands in delta taluks—	5,688	5,688	5,688	139	Sanctioned for two years—*vide* Government Orders, Mis. No. 3821, dated 24th September 1896, and Mis. No. 4945, Revenue, dated 4th December 1896.
RS.					
Three Revenue Inspectors on Rs. 40 each 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each 300					
Ten peons on Rs. 6 each.. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
23. Compensation establishment in the district.	..	..	..	..	Government Orders, No. 1715, dated 4th May 1896, and No. 1279, dated 31st January 1897.
General establishments—	420	420	420	1,307	The retention of one Revenue Inspector on Rs. 35 and of two clerks on Rs. 15 each was sanctioned up to 30th September 1897—*vide* Government Order, Mis. No. 2875, dated 7th June 1897. The Collector considers that the continuance of all the establishments is necessary, as applications for land are being received from the eastern and western deltas.
One clerk on Rs. 20 in the Head Assistant's office.					
One clerk on Rs. 15 in the Headquarter Deputy Collector's office.					
24. Sub-divisional establishments—	1,500	1,500	1,500		
RS.					
Two Revenue Inspectors on Rs. 35 each 70					
One Revenue Inspector 25					
Two clerks on Rs. 15 each .. 30					
Total .. 125					
25. For collecting water-rate in the Gudur estate—	720	720	720	..	The establishment is necessary pending introduction of Act II of 1894 and the revision of the village establishment — *vide* Government Order, No 3267, Revenue, dated 14th August 1896.
RS.					
Three monegars on Rs. 6 each. 18					
Two do. on " 5 " 10					
Eight do. on " 4 " 32					
Nellor					
26. One shroff on Rs. 10 for the Póláru Subtreasury.	80	120	120	..	Government Order, No. 872, Financial, dated 8th August 1896.
27. One measuring officer on Rs. 25 for three months for acquiring lands for the Sangam project.	..	75	..	50	Government Order, Mis. No. 4339, Revenue, dated 19th August 1897.
Cuddapah.					
28. Two gardeners on Rs. 5 for the Collector's office compound.	90	90	90	58	For twelve and six months, respectively (Government Order, No. 4165, dated 22nd September 1892).
29. One clerk on Rs. 35 for dealing with inam work in the Collector's office.	420	390	..	..	Government Order, Mis. No. 1178, dated 2nd March 1897. The Collector's estimate for the next year will be retained subject to formal application to Government.

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Bellary.	Rs.	Rs.	Rs.	Rs.	
30. Sub-Magistrate and establishment for Ramandrug—	700	523	700	529	To be kept on while the convalescent depôt remains at Ramandrug (Government Order, No. 650, dated 3rd April 1890). The revised estimate represents the actual expenditure of the year.
Rs.					
One Sub-Magistrate 100					
One clerk 20					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 140					
Kurnool.					
31. Establishment for the Kurnool-Cuddapah canal—	65	1,560	65	,276	The deputation of a Deputy Collector has been extended for a further period of one year—*vide* Government Order, Mis. No. 1801, dated 3rd April 1897.
Rs.					
One clerk 50					
Do. 30					
Do. 22					
One peon 8					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Total .. 130					
Madras.					
32. Establishment for arranging records in the Deputy Collector's office—	..	4,483	2,250	4,477	The retention of the establishment, costing Rs. 375 per mensem, for a further period of six months was sanctioned in Government Order, Mis. No. 2975, dated 12th June 1897. The Collector's estimate of Rs. 4,483 has been retained.
Rs.					
One clerk 100					
Do. 50					
Do. 45					
Do. 40					
Do. 30					
Two clerks on Rs. 25 each .. 50					
One clerk 20					
One attender 10					
Two attenders on Rs. 8 each. 16					
Do. on „ 7 „ 14					
Total .. 375					
Chingleput.					
33. One superintendent on Rs. 25 and ten watchmen on Rs. 5 each for four months for collecting the Government share of the produce in two reverted inam villages.	225	310	..	194	Government Order, Mis. No. 1328, dated 9th March 1897. As the actuals up to June last amounted to Rs. 284, the Collector's estimate of Rs. 310 has been retained for the current year. The budget estimate for the next year represents the figure provided by the Collector.
North Arcot.					
34. For arranging old records in the Collector's office—	1,284	1,284	1,284	1,127	Sanctioned for three years from 1st April 1896—*vide* Government Order, No. 78, dated 9th January 1896.
Rs.					
Two clerks on Rs. 20 each.. 40					
Four clerks on „ 15 „ .. 60					
One attender on Rs. 7 .. 7					
Total .. 107					
35. One clerk on Rs. 15 for one year for sorting the records of the Head Assistant's office.	45	134	..	..	Government Order, No. 2311, Revenue, dated 7th May 1897.
South Arcot.					
36. Copyist on Rs. 10 for the Sub-Collector's office.	120	120	120	120	Sanctioned up to 31st March 1897 (Government Order, No. 3055, dated 16th July 1897). The copyist will be recommended for retention during 1898-99 also.
Trichinopoly.					
37. A gardener on Rs. 6 for the compound of the Collector's office.	..	12	12	60	Dispensed with.
38. A shroff on Rs. 10 for one year in the Kilapalur Deputy Tahsildar's office.	30	90	..	..	Government Order, Mis. No. 2286, dated 6th May 1897.

Temporary Establishments—*cont*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Madura.	Rs.	Rs.	Rs.	Rs.	
39. Four clerks on Rs. 15 for arranging and indexing records in the Collector's office.	..	480	720	670	Sanctioned up to 13th February 1897, (Government Order, No. 737, dated 20th February 1896). The retention of the establishment was sanctioned for a further period of eight months—*vide* Government Order, Mis. No. 1658, dated 26th March 1897.
40. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyár project—	1,380	1,065	..	3,406	The establishment was sanctioned up to 1st April 1897—*vide* Government Order, No. 668, Financial, dated 13th June 1896. The Collector has in his letter, No. 881-Genl., dated 2nd April 1897, recommended the following establishment, viz.— (1) One clerk on Rs. 30 and one on Rs. 15 for the Deputy Collector. (2) One clerk on Rs. 20 for the Tahsildar. (3) Three Revenue Inspectors on Rs. 50 instead of Rs. 40.
General establishment—					
Rs.					
One clerk 20					
Do. 15					
One attender 8					
Three peons on Rs 7 each. 21					
One masalchi 6					
Total .. 70					
41. Sub-divisional establishment—	4,512	4,162	4,752		The Collector provides Rs. 5,304 under the revised estimate of the current year and Rs. 5,892 under the budget estimate of next year. Presuming that the increase asked for by the Collector will be brought into force from 1st October next, the revised estimate for the current year is fixed at Rs. 5,227. For 1898-99, the Collector's estimate is retained subject to formal application for the sanction of Government.
Rs.					
One Tahsildar 150					
One clerk 15					
Two peons on Rs. 7 each .. 14					
One masalchi 6					
Three Revenue Inspectors on Rs. 40 each 120					
Three peons on Rs. 7 each .. 21					
Total .. 326					
42. One clerk on Rs. 20 and two clerks on Rs. 15 each for five months in the Madura taluk.	..	300	..	..	Government Order, Mis. No. 1464, Revenue, dated 16th March 1897.
43. Two clerks on Rs. 15 each for five months in the Mélúr taluk.	..	180	..	..	Government Orders, Mis. No. 1980, Revenue, dated 13th April 1897 and Mis. No. 1271, Revenue, dated 5th May 1897.
44. For the disposal of darkhasts pending in the Kodaikánal Deputy Tahsildar's office—	..	159	..	..	Government Order, Mis. No. 2668, Revenue Department, dated 25th May 1897.
Rs.					
One Revenue Inspector .. 40					
Local allowance 5					
One peon 6					
Local allowance 2					
Total .. 53					
For three months .. 159					
Tinnevelly.					
45. A clerk on Rs. 15 for arranging records in the Srívilliputtúr taluk.	..	30	24	142	Dispensed with.
Nilgiris.					
46. For arranging records in the Collector's office—	..	220	231	605	Dispensed with.
Rs.					
One clerk 30					
Do. 25					
Total .. 55					
47. For registering damages caused by the progress of work on the Nilgiri Railway—	828	708	282	498	The establishment was first sanctioned for ten months—*vide* Government Order, Mis. No. 3246, dated 12th August 1896. The Collector reports that in the telegram from the Consulting Engineer of the 5th August 1897, the establishment has been sanctioned up to 18th January 1898 and that the services of the establishment will be continued during the current and ensuing years. The Board has accordingly retained the Collector's estimates.
Rs.					
One Revenue Inspector .. 60					
One peon 9					
Total .. 69					

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Salem.	Rs.	Rs.	Rs.	Rs.	
48. To record irrigation and to collect revenue from mittah lands irrigated by the Burar project channels—	156	156	156	..	Sanctioned pending introduction of Madras Act II of 1894 into the district (Government Order, No. 394, dated 29th January 1896.)
One Karnam .. .. Rs. 10					
One vetti 3					
Total .. 13					
South Canara.					
49. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	1,140	1,181	Government Orders, No. 558, dated 4th July 1889, No. 3266, dated 18th July 1892, and No. 636, dated 11th February 1895.
50. Five clerks on Rs. 10 and five on Rs. 7 for searching for documents in taluk offices.	1,020	1,020			
Malabar.					
51. Escheat clerk in the Hoséir office ..	240	240	240	1,585	Sanctioned up to 31st March 1898 (Government Order, Mis. No. 1897, dated 7th April 1897). The retention of the establishment for another year, *viz.* up to 31st January 1898, has been sanctioned in Government Order, Mis. No. 1285, Revenue, dated 6th March 1897.
52. Two escheat clerks on Rs. 30 and 20 in the Cochin Deputy Collector's office.	600	600	600		
53. Establishment for the registration of jenmam titles.					
Deputy Collectors' establishments—	4,944	4,944	22,560	16,811	Government Order, No. 1516, dated 22nd April 1896, and No. 900, Financial, dated 14th August 1896.
Rs.					
Two head clerks on Rs. 50 each 100					
Two clerks on Rs. 25 each. 50					
Two clerks on Rs. 20 each. 40					
Four clerks on Rs. 15 each. 60					
Two attenders on Rs. 10 each 20					
Four surveyors on Rs. 20 each 80					
Four peons on Rs. 7 each. 28					
Four peons on Rs. 6 each. 24					
Two masalchis on Rs. 5 each 10					
Total .. 412					
54. Taluk establishment—	17,616	17,616			
Rs.					
Twenty-one Revenue Inspectors on Rs. 50 each .. 1,050					
Thirty-three peons on Rs. 6 each 198					
Eight clerks on Rs. 20 each. 160					
Four clerks on Rs. 15 each. 60					
Total .. 1,468					
55. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	540	540	..	..	The further retention of the establishment up to 30th September 1898 was sanctioned by Government—*vide* Government Order, Mis. No. 4802, dated 11th September 1897. The Collector's estimate for the next year is retained subject to formal application to Government.
56. One clerk on Rs. 20 for escheat work in the Palghat taluk.	..	140	..	..	The retention of the clerk was sanctioned up to 30th September 1897—*vide* Government Order, Mis. No. 3135, dated 19th June 1897.
57. Two clerks on Rs. 20 each in the Wynaad Taluk office with local allowance.	720	720	720	492	Sanctioned pending the revision of the taluk establishments in the Presidency (Government Order, No. 2351, dated 16th June 1896).

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Malabar—cont.	Rs.	Rs.	Rs.	Rs.	
58. Four clerks on Rs. 15 each with local allowance in the Wynaad Taluk office.	1,080	990	..	..	Sanctioned for ten months—*vide* Government Order, Mis. No. 1397, dated 12th March 1897. Collector considers that the establishment is necessary till the end of the next official year.
59. Three Revenue Inspectors on Rs. 25 each for six months in the Kóttayam taluk for inspecting and bringing under assessment certain unassessed lands.	..	450	..	..	Government Order, Mis. No. 3067, dated 16th June 1897.
60. Fifty-seven taluk shroffs on Rs. 10 for the four kist months.	1,850	1,850	1,850	1,026	Government Orders, No. 2693, dated 5th May 1888, No. 1344, dated 28th March 1895, No. 2189, dated 30th May 1895, and No. 1105, dated 19th March 1895.
Total ..	54,678	63,039	52,682	43,445	

Establishment entertained an account of famine.

Gánjam.					
61. Deputy Tahsildars and gumastahs ..	..	2,500	..	..	....
Vizagapatam.					
62. Revenue Inspectors and gumastahs ..	..	600	..	..	....
Anantapur.					
63. Deputy Tahsildars	..	3,000	..	..	....
Cuddapah.					
64. Deputy Tahsildars and gumastahs ..	..	3,300	..	..	....
Bellary.					
65. Establishment in the Huzur	..	1,870	..	314	....
Deputy Tahsildars and gumastahs ..	..	3,370	..		
Kurnool.					
66. Deputy Tahsildars and gumastahs ..	..	2,450	..	66	....
Total ..	..	17,090	..	380	

Items.	Budget estimate for 1898-99.	* Revised estimate for 1897-98.	Sanctioned estimate for 1897-98.	Accounts for 1896-97.	Remarks.
1	2	3	4	5	6
Ganjám.			*Establishment for the disposal of loan application.*		
67. One Tahsildar for Berhampur taluk on Rs. 150 for one month. Two Revenue Inspectors on Rs. 35 each for the above taluk. Two others for Goomsur taluk for the above period. One clerk on Rs. 15 for the Special Loans Tahsildar for a fortnight and two peons on Rs. 6 each for the above for one month.	No forecast can be made of the requirements for the year 1898-99 as they will depend entirely upon the state of the season. The budget estimate may be fixed at Rs. 5,000 to provide for unforeseen charges.	Rs. 500	An allotment of Rs. 10,000 was applied for in Board's Proceedings, No. 1690, dated 6th March 1897, to meet the cost of temporary establishment on account of loans work. But Government in its order, Financial No. 351, dated 22nd April 1897, directed that the expenditure should in the first instance be met from the provision in the budget under 3. Land Revenue charges of District Administration and that if necessary, that allotment can be raised later on by re-appropriation of savings under other heads with reference to actuals then available.	Rs. ..	The Tahsildar and the two Revenue Inspectors were sanctioned in Government Order, Mis. No. 2299, dated 7th May 1897, and the other establishments in Government Order, Mis. No. 3649, dated 15th July 1897, and his establishment for further period of one month, which was sanctioned in Government Order, Mis. No. 4004, dated 22nd July 1897. The Collector applied for the retention of the Tahsildar 500 in round numbers. The actuals come to Rs. 486 or Rupees The revised estimate has therefore been fixed at Rs. 500.
Vizagapatam.		400		..	An establishment consisting of one Revenue Inspector and one clerk was sanctioned for the Golgonda taluk in Government Order, No. 180, Revenue, dated 18th March 1897, for a period of three months and a similar establishment for the Sarvasiddhi taluk in Government Orders, Mis. No. 2754, dated 31st May 1897, and Mis. No. 2940, dated 11th June 1897, for the same period. The Collector applied for the retention of the establishment sanctioned in Government Orders, dated 27th July 1897. clerk for Golgonda for three months more, and this was sanctioned for the latter taluk and of the Mis. No. 4654, dated 4th September 1897, and No. 3899, dated the establishment should not be to Rs. 375, and the revised estimate has therefore been fixed at Rs. 400 in round numbers.
68. Two Revenue Inspectors on Rs. 35 each and two clerks on Rs. 15 each at one Revenue Inspector and one clerk for each of the taluks of Golgonda and Sarvasiddhi.					
Kurnool.		2,650		..	The Tahsildars and their establishments were sanctioned in Government Orders, No. 2547, dated 15th May 1897, and No. 4001, dated 2nd September 1897, and the special Revenue Inspectors in Government Orders, No. 1036, dated 22nd February 1897, No. 2360, dated 11th May 1897, No. 2559, dated 19th May 1897, and No. 4601, dated 2nd September 1897. As under the recent orders of Government the establishment should not be retained beyond the 30th September 1897, and the cost to be incurred calculated approximately from the date of sanction up to 30th September would come to Rs. 2,628. The revised estimate has therefore been fixed at Rs. 2,650 in round numbers.
69. Two Tahsildars on Rs. 150 each one for Pattikonda and the other for Ramallakot. Nine Revenue Inspectors on Rs. 35 each— Pattikonda .. .. 3 Nandyal .. .. 3 Sirvel .. .. 1 Koilkuntla .. .. 1 Ramallakot .. .. 1 Two clerks on Rs. 20 each at one for each Tahsildar. Three clerks on Rs. 15 each, two for Pattikonda Special Tahsildar and one for Ramallakot Tahsildar. Four peons on Rs. 7 each at two for each of the Tahsildars. Nine peons on Rs. 6 each, one for each Revenue Inspector.					

* The revised estimate for the current year has been fixed on the assumption that the special establishments will be dispensed with at the end of September, except in Bellary for which two clerks for October have been provided. It is possible that other Collectors may also ask for some temporary establishments for one or two months more, but as there is no definite information on the point no provision has been made.

Items.	Budget estimate for 1898-99.	* Revised estimate for 1897-98.	Sanctioned estimate for 1896-97.	Actuals of 1896-97.	Remarks.
1	2	3	4	5	6
Bellary.			*Establishment for the disposal of loan applications.*		
70. Two Tahsildars on Rs 150 each. Ten Revenue Inspectors on Rs. 40 each— Alúr .. .. 3 Bellary .. .. 2 Hadagalli .. .. 1 Adoni .. .. 3 Rayádrug .. .. 1 Four clerks on Rs. 25 each. One clerk on Rs 25 for Alúr. Four clerks on Rs. 20 each— Adoni .. .. 2 Alúr .. .. 1 Rayadrug .. .. 1 Four copyists on Rs. 12 each for Alúr. Six peons on Rs. 7 each for the Special Loans Tahsildars. Ten peons on Rs. 6 each for the Special Revenue Inspectors.	No forecast can be made of the requirements for the year 1898-99 as they will depend entirely upon the state of the season. The budget estimate may be fixed at Rs. 6,000 to provide for unforeseen charges.	Rs. 4,500	An allotment of Rs. 10,000 was applied for in Board's Proceedings, No. 1690, dated 6th March 1897, to meet the cost of temporary establishment on account of loans work. But Government in its order, Financial No. 351, dated 22nd April 1897, directed that the expenditure should in the first instance be met from the provision in the budget under 3. Land Revenue charges of District Administration and that, if necessary, that allotment can be raised later on by re-appropriation of savings under other heads with reference to actuals then available.	Rs. 180	Two Tahsildars on Rs. 150 each with an establishment consisting of two clerks on Rs. 25 each and three peons on Rs. 7 each were sanctioned for the district in Government Order, No. 1404, dated 13th March 1897. Ten Revenue Inspectors on Rs. 40 each and 10 peons on Rs. 6 each were sanctioned from time to time for the taluks noted in column 1, in Government Orders, No. 359, dated 21st January 1897, No. 751, dated 9th February 1897, No. 1413, dated 13th March 1897, No. 2124, dated 22nd December 1896, No. 281, dated 18th January 1897, No. 3586, dated 13th July 1897, No. 2126, dated 28th April 1897, and further period was sanctioned in Government Orders, No. 2408, dated 12th May 1897, and No. 3174, dated 23rd June 1897. The retention of six of these Revenue Inspectors for four copyists in Government Order, No. 2421, dated 13th May 1897. The cost of the establishments for the periods for which they were sanctioned and up to the end of the current month, viz., September comes approximately to Rs. 4,413. Adding to this, the cost of two clerks on Rs. 25 each whose retention during October was recommended in Board's Proceedings, No. 7946, dated 28th September 1897, the total cost will amount to Rs. 4,463. The revised estimate has therefore been fixed at Rs. 4,500 in round numbers.
Anantapur.		5,900		95	An establishment consisting of two clerks on Rs. 25 each and three peons on Rs. 7 each was sanctioned for each of the two Special Tahsildars sanctioned in Government Order, No. 1404, dated 13th March 1897, and a similar establishment consisting of one Tahsildar on Rs. 150, two clerks on Rs. 25 each and three peons on Rs. 7 each was sanctioned for the Tadpatri taluk in Government Orders, No. 3096, dated 29th June 1897, No. 3253, dated 28th June 1897, and No. 3295, dated 19th July 1897. The several Revenue Inspectors and peons as per details noted in column 1 were sanctioned from time to time in Government Orders, No. 5294, dated 22nd December 1896, No. 43, dated 5th January 1897, No. 748, dated 9th February 1897, No. 1873, dated 7th April 1897, No. 2494, dated 15th May 1897, No. 3253, dated 28th June 1897, No. 3993, dated 31st July 1897, and No. 4569, dated 31st August 1897; and the clerks in Government Orders, No. 4712, dated 21st November 1896, No. 1523, dated 20th March 1897, No. 1873, dated 7th April 1897, No. 2494, dated 15th May 1897, and No. 3253, dated 28th June 1897. The retention of seven of these Revenue Inspectors were sanctioned in Government Orders, No. 1873, dated 7th April 1897, No. 2494, dated 15th May 23th June 1897, No. 3475, dated 8th July 1897, No. 3645, dated 15th July 1397, No. 4983, dated 22nd September 1897, and No. 4998, dated 23rd September 1897. The cost of the establishments for the periods for which they were sanctioned and up to the end of September comes to Rs. 5,923, and the revised estimate has therefore been fixed at Rs. 5,900 in round numbers.
71. Three Tahsildars on Rs. 150 each— Anantapur .. .. 1 Gooty .. .. 1 Tadpatri .. .. 1 Thirteen Revenue Inspectors on Rs. 40 each— Gooty .. .. 3 Anantapur .. .. 2 Tadpatri .. .. 2 Dharmavaram .. .. 2 Kalyandrug .. .. 2 Hindupur .. .. 1 Madaksira .. .. 1 Twelve peons on Rs. 6 each at one for each of the Revenue Inspectors, except of Hindupur. Nine peons on Rs. 7 each at 3 for each Special Loans Tahsildar. Eleven clerks on Rs. 25 and two clerks on Rs. 20.					
Cuddapah.		800	180	..	An establishment consisting of one Tahsildar on Rs. 150, a clerk on Rs. 20 and two peons on Rs. 6 each, was sanctioned in Government Order, Mis. No. 3204, dated 24th June 1897, and a similar establishment consisting of one Tahsildar on Rs. 150, a clerk on Rs. 20 and two peons on Rs. 6 each was sanctioned for Rayachoti and Vayalpad taluks in Board's Proceedings, No. 7308, dated 7th September 1897. The approximate cost of the establishment up to the end of September comes to Rs. 816, and the revised estimate has therefore been fixed at Rs 800.
72. Two Tahsildars on Rs. 150 each, one for Jammalamadugu division and the other for Rayachóti and Vayalpad taluks. Two clerks on Rs. 20 each at one for each Special Loans Tahsildar. Four peons on Rs. 6 each at two for each Tahsildar.					
Total ..	5,000	14,750	180	275	
Establishment dispensed with ..	..	..	..	2,079	
Reserve .. { General establishment .. .. / Sub-divisional establishment ..	161 / 161	96 / 25	1,133	..	
Total .. { General establishment .. .. / Sub-divisional establishment ..	13,300 / 46,700	21,800 / 73,200	..	..	
Grand Total ..	60,000	95,000	54,000	46,179	

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed October 16th.

Proceedings, No. 336, 12th October 1897.

OCTOBER.

Submitting to Government budget estimate of receipts and charges for 1898–99 for certain items of receipts and charges under the Board's control.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

READ—Budget statements of receipts and charges for 1898-99 received from Collectors.

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

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

(True Extract.)

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

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

Fd. P. Southam.

RECEIPTS.

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

IMPERIAL.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	9,100	9,100	10,000	8,467

XVIII.—MARINE.

PROVINCIAL.				
Hire of Vessels (S.S. "Margarita and Irene")				
Sale-proceeds of Vessels and Stores				
Miscellaneous				
TOTAL				

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

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

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

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

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

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

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

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

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

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

EXPLANATORY REMARKS.

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

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

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

} Do. do. do.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

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

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Charges of District Administration .	3A	40,48,300	41,85,100	39,50,200	39,97,318
Charges on account of Fishery Collections .	3B*	...	...	...	4,133
TOTAL .		40,43,300	41,85,100	39,50,200	40,01,451

* Transferred to "32. Miscellaneous."

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

SUMMARY.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	22,10,310		23,71,220		22,43,669		27,03,741	
SUB-DIVISIONAL ESTABLISHMENTS	17,27,997		17,05,560		15,96,442		11,81,855	
AMINDIVI COIR ESTABLISHMENT	35,000		35,000		35,000		39,851	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	64,733		64,800		64,829		63,877	
HOSPITAL CHARGES	10,260		8,520		10,260		7,991	
TOTAL .	40,43,300		41,85,100			39,50,200		39,97,313

† Under the control of the Commissioners of Land Revenue.

EXPLANATORY REMARKS.

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

EXPENDITURE.

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

Vide APPENDIX D, PAGE .

	Numbers. 1897-98	Numbers. 1898-99	DETAILS.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			GENERAL ESTABLISHMENTS.								
Salaries—	3	3	Collectors and Magistrates—Special (Ganjám, Vizagapatam and Tanjore) (2,500)[a] . .	86,400				86,400			
	16	16	1st Grade (2,333⅓)[a] . . .	4,30,080		5,40,000		4,30,080			
	1	1	2nd „ (1,800)[a] . . .	20,736				20,736		5,73,064	
	1	1	Collector of Nilgiris (2,000)[a] (*a*) .	23,040				23,040			
	13	13	Sub-Collectors (1,166⅔)[a] . .	1,74,720				1,74,720			
	2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[a] . . .	26,880		1,73,000		26,880		1,60,743	
	*16	†15	Head Assistant Collectors (768¼)[a]	1,32,768				1,41,620			
	2	2	Special „ „ (768¼)[a]	17,702		1,52,000		17,702		1,54,550	
	* 1	2	Senior „ „ (768¼)[a]	17,702				8,851			
			Assistant Collectors (560),[a] (385),[a] (358)	68,000		79,000		65,000		76,453	
	1	1	Deputy Collectors (*b*)—1st Class (700) . . .	8,400				8,400			
	4	5	2nd „ (600) . . .	36,000				28,800			
	14	13	3rd „ (500) . . .	78,000		3,57,000		84,000			
	22	21	4th „ (400) . . .	1,00,800				1,05,600		3,50,334	
	17	17	5th „ (300) . . .	61,200				61,200			
	18	18	6th „ (250) . . .	54,000				54,000			
			Temporary Deputy Collectors .	9,400		10,000		5,300		14,968	
			Local Allowance to one at Wynaad	1,800				1,800		1,823	
	64		Exchange Compensation Allowance.	87,504		84,100		95,044		1,13,887	
				14,34,632				14,39,173			
			Deduct—Probable Savings .	*17,240*				*15,597*			
				14,17,392		14,13,100		14,23,576		14,45,822	
			Deduct—One-fifth (after deducting Rs. 6,000 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	*2,83,278*		*2,81,420*		*2,83,555*		*2,87,684*	
				11,35,114		11,31,680		11,40,221		11,58,138	
			Add—One third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page 58) (*c*) .	9,856		9,820		9,939		10,107	
			Add—One-fifth salary of 2 Spl. Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . .	3,900		4,100		3,920		4,443	
			Assistant Commissioner, Burma .	...		...		...		...	
					11,48,870		11,45,600		11,54,080		11,72,688
			COLLECTOR'S OFFICE.								
			VERNACULAR CORRESPONDENCE.								
Establishment—	22	22	Sheristadars 10 (225), 12 (200)								
	313	313	Clerks 20 (70), 20 (60), 3 (50), 20 (35), 40 (30), 57 (25), 22 (20), 129 (15), (15), (10).	1,58,220				1,57,620			
			ENGLISH CORRESPONDENCE.								
	231	231	Clerks 20 (150), (80), 20 (70), 22 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 38 (15).	1,29,900				1,29,900			
			ACCOUNT DEPARTMENT.								
	348	348	Accountants 20 (85), (80), (50), 40 (45), (40), 40 (35), 21 (30), 22 (25), 74 (20), 128 (15) . .	1,15,800				1,15,800			
			TREASURY AND STAMP.								
	21	21	Cash-keepers 15 (125), (100), 5 (70).								
	57	57	Shroffs 15 (50), 15 (25), 3 (20), 24 (15).	60,180				60,180			
	56	56	Accountants 20 (25), 21 (20), 15 (15).								
			Carried over .	4,64,100	11,48,870		11,45,600	4,63,500	11,54,080		11,72,688

...sian and Hindustani Translator to Government (p.).
... Collector, Madras, draws a Local Allowance of Rs. 100 per mensem for the Income-tax work (p.), and the Deputy Collector in charg...
...s Rs. 100 per mensem as Deputy Commissioner of Paper Currency (p.).
... Protector of Emigrants (p.) and Rs. 400 as Chairman, Harbour Trust Board, Madras, from Harbour Trust Funds.
... transferred to the Provincial Civil Service.
...th January 1897.

EXPLANATORY REMARKS.

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

	Actuals for four months.	Average expenditure during three years.	Two-thirds of column 3.	Total of columns 2 and 4.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collectors	1,78,358	5,56,644	3,71,096	5,49,454	5,40,000
Sub-Collectors	55,831	1,76,352	1,17,568	1,73,399	1,73,000

	Actuals for four months.	Actuals for the last eight months of 1896-97.	Total.	Estimate fixed.
	Rs.	Rs.	Rs.	Rs.
Head Assistant Collectors	50,812	1,01,085	1,51,897	1,52,000
Assistant Collectors	27,511	51,705	79,216	79,000
Deputy Collectors	1,23,190	2,33,939	3,57,129	3,57,000
Temporary Deputy Collectors	8,019	10,989	19,008	19,000

Assistant Collectors and Temporary Deputy Collectors.—For the budget estimate of 1898-99, the average of the actuals of the past three years has been adopted.

Exchange Compensation Allowance.—The estimates have been fixed as shown below:—

	Rs.
Actuals of the first four months	27,651.
Probable expenditure in August and September 1897.	15,602 at the percentage (10 $\frac{29}{32}$ of salary) worked out with reference to the actuals of the first three months.
Third quarter of 1897-98	19,087 at the percentage (8 $\frac{27}{32}$ of salary) worked out with reference to the actuals of the first three months.
Fourth quarter of 1897-98	21,751 at 19 per cent. of salary worked out with reference to the actuals of the first three months.
Total ...	84,091

The budget estimate has been fixed at Rs. 21,751×4 or 87,004, the percentage being as in the last quarter of the current year—*vide* Accountant-General's circular No. XXVI, dated 25th August 1897.

Probable savings in the budget estimate under salaries.—A saving of Rs. 17,240 has resulted on an average during the last five years as under. This figure has been adopted:—

	Pay as per scale.	Actuals.	Difference.
	Rs.	Rs.	Rs.
1892-93	13,46,382	13,71,903	+ 25,521
1893-94	13,33,982	12,96,352	— 37,630
1894-95	13,45,382	12,95,627	— 49,755
1895-96	13,53,990	13,40,223	— 13,767
1896-97	13,42,008	13,31,435	— 10,573
		Average savings ...	— 17,240

EXPENDITURE.

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

Vide APPENDIX D, PAGES AND .

Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .	4,64,100	11,18,870		11,45,600	4,63,500	11,54,080		11,72,688
		OFFICE SERVANTS.								
Establishment—contd.										
71	71	Gollahs 15 (10), 26 (8), 30 (7) .								
325	325	Attenders (14), 2 (12), 42 (10), 120 (8), 160 (7).								
62	62	Muchis 21 (15), 20 (12), 21 (10) .								
21	21	Duffadars (14).								
375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7).	90,642				90,642			
41	41	Masalchis (7), 40 (6) . . .								
41	41	Sweepers (6)								
1	1	Gardener (9)								
3	3	Scavengers (7), (5), (3½) . .								
			5,54,742				5,54,142		5,45,441	
		SUB-COLLECTOR'S OFFICE.								
104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15).								
15	15	Attenders (8)								
15	15	Muchis (10)								
15	15	Duffadars (10)	60,168				60,168		61,189	
87	87	Peons (7)								
15	15	Masalchis (6)								
15	15	Sweepers (6)								
		HEAD AND SPECIAL ASSISTANT COLLECTOR'S OFFICE.								
106	106	Clerks 22 (70), 20 (45), 20 (35), (30), (25), 22 (20), 20 (15).								
20	20	Attenders (8) . . .								
21	21	Muchis (12), 20 (10) . . .								
106	106	Peons (10), 22 (8), 83 (7) . .	62,604				62,604		60,270	
22	22	Masalchis (6)								
1	1	Sweeper (6)								
1	1	Scavenger (5)								
		DEPUTY COLLECTOR'S OFFICE.								
189	186	Clerks (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15).								
45	45	Attenders (10), 44 (8) . . .								
143	143	Peons 2 (8), 139 (7), 2 (6) . .	73,344				74,784		80,576	
43	43	Masalchis 42 (6), (5) . . .								
3	3	Lascars (7)								
1	1	Sweeper (6)								
			7,50,858				7,51,698		7,47,476	
		Increase of pay to 1 Sub-Divisional Sheristadar	780				1,080		...	
		Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—Clerks 1 (35), 1 (15), 1 (10); Servants 2 (4), 2 (3½), 1 (3), 1 (2½).								
		Deputy Collector's establishment, Wynaad—Clerks 1 (25), 1 (15), 2 (10); Servants 1 (4), 3 (3½), 1 (3).	1,896				1,896		1,827	
		Temporary Establishment for the registration of Janmam titles in Malabar . . .					22,560			
		Temporary Establishment for Assistant Collectors, &c.	13,300				31,440		46,179	
			7,66,834				8,08,674			
		Deduct—Probable Savings . . .	3,534				6,674			
			7,63,300		*7,75,800		8,02,000		7,95,482	
		Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,50,490		1,52,100		1,57,492		1,55,994	
			6,12,810		6,23,700		6,44,508		6,39,488	
		Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	1,160		1,120		1,000		944	
				6,13,970		6,24,820		6,45,508		6,40,432
		Carried over .		17,62,840		17,70,420		17,99,588		18,13,120

EXPLANATORY REMARKS.

Establishment—Permanent.—There is a net decrease of Rs. 70 per mensem in cost as compared with last year—*vide* Appendix A.
Temporary.—For details of the Establishments under general and sub-divisional, *vide* Appendix F.

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

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,62,840		17,70,420		17,99,588		1,813,120
Allowances—	Tentage of Officers	33,400		33,400		33,400		32,982	
	Travelling Allowance of Officers	1,12,000		1,19,000		1,11,000		1,15,359	
	Travelling Allowance of Tahsildars	...		...		...		...	
	Travelling Allowance of Establishment	69,000		74,000		69,000		1,71,172	
	Conveyance Allowance—Tahsildar, Madras	...		...		...		480	
		2,14,400		2,26,400		2,13,400		3,19,993	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*42,880*		*45,280*		*42,680*		*63,902*	
		1,71,520		1,81,120		1,70,720		2,56,091	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,740		1,680		1,760		1,704	
	Add—For rounding	...	1,73,260	...	1,82,800	200	1,72,680	...	2,57,795
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		2,900	
	Petty works of Construction	100		2,800		2,800		46,205	
	Cost of Land	100		500		50		1,672	
	Remittance of Treasure within the District	9,000		11,000		8,000		24,765	
	Law Charges in the Revenue Department	5,000		7,000		4,800		9,276	
	Charges for the service of Revenue Processes	100		200		500		19,996	
	Fees for Searches in Registration Offices	4,800		1,00,000		1,200		20,039	
	Remuneration to Copyists and Examiners	30,000		30,000		32,000		1,14,654	
	Management of Konde Estate, South Canara	6,230		6,250		6,250			
	Land Acquisition Charges	2,000		2,000		1,400			
	Registration Charges	400		400		400			
	Purchase of Demarcation Stones	...		...		...			
	Commission for collection of Water-tax	...		...		...			
	Translation of Mahratta Paimash Accounts	70		50		50		21,995	
	Cost of Treasure Bags	5,000		4,600		4,800			
	Examination of Female Gosha Pensioners	...		...		50			
	Stone quarry charges	...		...		...		37	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	65,800		1,70,800		65,300		2,61,539	
		600		*600*		*600*		*580*	
		65,200		1,70,200		64,700		2,60,959	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,340		4,400		2,340		4,153	
	Add or *Deduct*—For rounding	—13	67,740	...	1,74,600	20	67,060	...	2,65,112
Contingencies—	Purchase of European articles each costing less than Rs. 5	600		1,000		800		...	
	Purchase of European articles each costing not less than Rs. 5	900						434	
	Purchase of Country articles each costing less than Rs. 50	9,500		10,000		10,000		...	
	Purchase of Country articles each costing not less than Rs. 50	2,500		5,000		4,200		3,994	
	Purchase of Books	300		300		250			
	Purchase of Periodicals	400		380		380		912	
	Subscription to Newspapers	90		80		120			
	Cost of Europe stores (including freight)	200		370		500		1,964	
	Petty Repairs to Buildings	19,000		19,000		19,000			
	Repairs to Furniture	3,600		3,000		2,000			
	Repairs to Boats	600		900		900			
	Liveries and Clothing of Servants	300		500		...			
	Peons' Belts and Badges	1,200		1,300		1,000			
	Carriage of Stationery and Records	22,000		28,000		22,000			
	Cloth for Records	2,000		2,000		1,930			
	Record-racks, Boards, &c.	1,600		2,000		2,100			
	Rattan-mats and Blinds	450		300		130		1,24,896	
	Table Cloth	500		400		400			
	Office Scales and Weights	700		600		480			
	Advertisements	600		600		490			
	Tolls	150		150		50			
	Prickly-pear Destruction Charges	100		300		100			
	Clock-winding	180		100		20			
	Hot and Cold Weather Charges	3,700		3,700		3,700		4,643	
	Sweepers' Allowances	50		80		80		...	
	Scavengering Expenses	700		700		550		...	
	Rents, Rates and Taxes	11,600		11,300		11,000		21,312	
	Binding Charges	4,400		4,400		4,500		3,229	
	Packing Charges	400		400		270		...	
	Lighting Charges	6,500		6,500		6,500		...	
	Carried over	97,820	[illegible]	1,06,360	21,27,820	96,680	20,39,348	1,61,314	11,36,027

Items.	Accounts. Average.	1894-95.	1895-96.	1896-97.
	Rs.	Rs.	Rs.	Rs.
Tentage of Officers	33,334	33,705	33,257	32,982
Travelling Allowance of Officers ...	1,12,999	1,07,573	1,13,364	1,15,359
Travelling Allowance of Establishment	1,54,828	1,47,103	1,46,209	1,71,172
Conveyance Allowance, Tahsildar Madras	666	918	600	480
Elephant charges	3,141	2,110	4,384	2,900
Petty Construction and Repairs ...	54,767	59,203	58,894	46,205
Cost of Land	3,055	7,416	76	1,672
Remittance of Treasure within the district	22,741	23,301	23,158	24,765
Law Charges in the Revenue Department	7,071	4,726	7,211	9,276
Charges for the Service of Revenue Processes	20,781	21,211	21,135	19,996
Fees for Searches in Registration offices	9,438	5,403	2,872	20,039
Remuneration to Copyists and Examiners	1,12,472	1,06,743	1,16,020	1,14,654
Stone Quarry Charges	105	35	244	37
Miscellaneous	17,910	14,515	17,219	21,995
Total ...	2,51,481	2,41,693	2,51,213	2,61,539
Contingencies.				
Purchase of Country articles each costing not less than Rs. 50 ...	3,188	3,232	2,279	3,994
Purchase of European articles each costing not less than Rs. 5 ...	679	659	945	434
Periodicals and Newspapers ...	969	1,320	676	912
Rents, Rates and Taxes	20,664	19,770	20,700	21,342
Hot and Cold Weather Charges ...	4,377	4,079	4,519	4,543
Cost of European stores	1,494	1,699	910	1,964
Telephone Charges	72	43	42	70
Charges for Binding Books	3,268	3,124	3,270	3,229
Other items	1,24,835	1,28,078	1,21,601	1,24,896
Total ...	1,59,496	1,61,894	1,54,942	1,61,384

Contingencies.—The total estimates under the several sub-heads of this item under "General" and "Sub divisional" establishments have been fixed with reference to the Collectors' requirements. Excluding the figures relating to "Petty repairs to buildings," which had hitherto been included under Supplies and services, the total amounts to Rs. 1,74,500 for the current year and Rs. 1,69,800 for 1898-99, against Rs. 1,58,500, the sanctioned estimate for the current year. The increase under the revised estimate occurs chiefly under "Carriage of stationery and records," and is due to frequent touring of officers with their establishments owing to famine. The budget estimate for the next year includes provision for the supply of steel yards to Taluk and Deputy Tahsildar's Treasuries (G.O., No. 5059, dated 27th September 1897).

EXPLANATORY REMARKS.

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

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

SUPPLIES AND SERVICES.

Remittance of Treasure within the district.—The actuals of the first four months of the current year have amounted to Rs. 5,499. At this rate, the probable expenditure for the whole year will be Rs. 16,497, against Rs. 17,200, and Rs. 12,400 being respectively the revised estimate for the current year and the budget estimate for 1898-99 framed by Collectors. The increased provision is made by Collectors on account of famine. As the necessity for frequent remittance is likely to cease soon, the estimates have been fixed at Rs. 14,000 and 9,000, respectively.

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

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

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,62,840		17,70,420		17,99,588		1,813,120
Allowances—	Tentage of Officers	33,400		33,400		33,400		32,982	
	Travelling Allowance of Officers	1,12,000		1,19,000		1,11,000		1,15,359	
	Travelling Allowance of Tahsildars	...		...		...		...	
	Travelling Allowance of Establishment	69,000		74,000		69,000		1,71,172	
	Conveyance Allowance—Tahsildar, Madras	...		...		...		480	
		2,14,400		2,26,400		2,13,400		3,19,993	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*42,880*		*45,280*		*42,680*		*63,902*	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,71,520		1,81,120		1,70,720		2,56,091	
	Add—For rounding	1,740		1,680		1,760		1,704	
		...	1,73,260	...	1,82,800	200	1,72,680	...	2,57,795
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		2,900	
	Petty works of Construction	100		2,800		2,800		46,205	
	Cost of Land	100		500		50		1,672	
	Remittance of Treasure within the District	9,000		14,000		8,000		24,765	
	Law Charges in the Revenue Department	5,000		7,000		4,800		9,276	
	Charges for the service of Revenue Processes	100		200		500		19,996	
	Fees for Searches in Registration Offices	4,800		1,00,000		1,200		20,039	
	Remuneration to Copyists and Examiners	30,000		30,000		32,000		1,14,654	
	Management of Konde Estate, South Canara	6,230		6,250		6,250			
	Land Acquisition Charges	2,000		2,000		1,400			
	Registration Charges	400		400		400			
	Purchase of Demarcation Stones	...		...		...			
	Commission for collection of Water-tax	...		...		...			
	Translation of Mahratta Paimash Accounts	70		50		50		21,995	
	Cost of Treasure Bags	5,000		4,000		4,800			
	Examination of Female Gosha Pensioners	...		...		50			
	Stone quarry charges	...		...		...		37	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	65,800		1,70,800		65,300		2,61,559	
		600		*600*		*600*		*580*	
		65,200		1,70,200		64,700		2,60,959	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,340		4,400		2,340		4,153	
	Add or *Deduct*—For rounding	...3	67,740	...	1,74,600	20	67,060	...	2,65,112
Contingencies—	Purchase of European articles each costing less than Rs. 5	600		1,000		800		...	
	Purchase of European articles each costing not less than Rs. 5	900						434	
	Purchase of Country articles each costing less than Rs. 50	9,500		10,000		10,000		...	
	Purchase of Country articles each costing not less than Rs. 50	2,500		5,000		4,200		3,294	
	Purchase of Books	300		300		250			
	Purchase of Periodicals	400		380		280		912	
	Subscription to Newspapers	90		80		120			
	Cost of Europe stores (including freight)	200		370		500		1,964	
	Petty Repairs to Buildings	19,000		19,000		19,000			
	Repairs to Furniture	3,600		3,000		2,000			
	Repairs to Boats	600		900		900			
	Liveries and Clothing of Servants	300		500		...			
	Peons' Belts and Badges	1,200		1,300		1,000			
	Carriage of Stationery and Records	22,000		28,000		22,000			
	Cloth for Records	2,000		2,000		1,930			
	Record-racks, Boards, &c.	1,600		2,000		2,100		1,24,896	
	Rattan-mats and Blinds	450		300		130			
	Table Cloth	500		400		400			
	Office Scales and Weights	700		600		480			
	Advertisements	600		600		400			
	Tolls	150		150		80			
	Prickly-pear Destruction Charges	100		300		100			
	Clock-winding	180		100		20			
	Hot and Cold Weather Charges	3,700		3,700		3,700		4,513	
	Sweepers' Allowances	50		80		80		...	
	Scavengering Expenses	700		700		850		...	
	Rents, Rates and Taxes	14,600		14,300		14,000		21,342	
	Binding Charges	4,400		4,400		4,500		3,229	
	Packing Charges	400		400		270		...	
	Lighting Charges	6,500		6,500		6,500		...	
	Carried over	97,820	[illegible]	1,06,360	21,27,820	96,680	30,39,32[illegible]	1,61,314	11,36,027

Items.	Accounts. Average.	1894-95.	1895-96.	1896-97.
	Rs.	Rs.	Rs.	Rs.
Tentage of Officers	33,334	33,705	33,257	32,982
Travelling Allowance of Officers ...	1,12,099	1,07,573	1,13,364	1,15,359
Travelling Allowance of Establishment	1,54,858	1,47,103	1,46,209	1,71,172
Conveyance Allowance, Tahsildar Madras	666	918	600	480
Elephant charges	3,141	2,110	4,384	2,900
Petty Construction and Repairs ...	54,767	59,203	58,894	46,205
Cost of Land	3,055	7,416	76	1,672
Remittance of Treasure within the district	22,741	20,301	23,158	24,765
Law Charges in the Revenue Department	7,071	4,726	7,211	9,276
Charges for the Service of Revenue Processes	20,781	21,211	21,135	19,996
Fees for Searches in Registration offices	9,438	5,403	2,872	20,039
Remuneration to Copyists and Examiners	1,12,473	1,06,743	1,16,020	1,14,654
Stone Quarry Charges	105	55	244	37
Miscellaneous	17,910	14,515	17,219	21,995
Total ...	2,51,481	2,41,693	2,51,213	2,61,539
Contingencies.				
Purchase of Country articles each costing not less than Rs. 50 ...	3,188	3,232	2,279	3,994
Purchase of European articles each costing not less than Rs. 5 ...	679	659	945	434
Periodicals and Newspapers ...	909	1,329	676	912
Rents, Rates and Taxes	20,604	19,770	20,700	21,342
Hot and Cold Weather Charges ...	4,377	4,079	4,519	4,513
Cost of European stores	1,494	1,669	910	1,964
Telephone Charges	72	43	42	70
Charges for Binding Books	3,208	3,124	3,270	3,229
Other items	1,24,835	1,28,078	1,21,601	1,24,896
Total ...	1,59,496	1,61,894	1,54,942	1,61,384

Contingencies.—The total estimates under the several sub-heads of this item under "General" and "Sub divisional" establishments have been fixed with reference to the Collectors' requirements. Excluding the figures relating to "Petty repairs to buildings," which had hitherto been included under Supplies and services, the total amounts to Rs. 1,74,500 for the current year and Rs. 1,62,800 for 1898-99, against Rs. 1,58,500, the sanctioned estimate for the current year. The increase under the revised estimate occurs chiefly under "Carriage of stationery and records," and is due to frequent touring of officers with their establishments owing to famine. The budget estimate for the next year includes provision for the supply of steel yards to Taluk and Deputy Tahsildar's Treasuries (G.O., No. 5059, dated 27th September 1897).

EXPLANATORY REMARKS.

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

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

SUPPLIES AND SERVICES.

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

Fees for searches in Registration offices under General and Sub divisional establishments.—The total loans granted up to July last under the Land Improvement and Agriculturists' Loans Acts to the ryots in Ganjám and Vizagapatam and in the Deccan districts on account of famine, and in Madura for the reclamation of lands under the Periyár works amounted to 8·80 lakhs of rupees, and the amount of fees paid for searches in Registration offices for the same period was Rs. 58,900. The total allotment of loans being 18·37 lakhs for the current year, the Board will provide Rs. 1,00,000 under "General establishments" and Rs. 21,600 under "Sub-divisional establishments" against Rs. 1,11,494 and Rs. 23,653, the estimates of Collectors. For the budget estimate of next year, Collectors provide Rs. 12,790 under "General establishments" and Rs. 1,760 under Sub-divisional establishments." The former figure includes Rs. 9,000 provided by the Collector of Anantapur. As such a large amount is not likely to be required during 1898-99, the Board would fix the estimates at Rs. 4,800 and 1,800, respectively.

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

EXPENDITURE.

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

		Numbers.			Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		1897-98.	1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	GENERAL ESTABLISHMENTS—*contd.*											
Contingencies—contd.	Brought forward				97,820	20,03,640	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,627
	Window Delivery Ticket				90		90		...		...	
	Petty Carriage and Cooly Charges				3,000		3,000		3,000		...	
	Office Expenses and Miscellaneous				4,250		4,250		4,500		...	
	Cooly Shroffs				240		200		150		...	
	Charge for Cutting Uncurrent Copper Coins.				200		200		250		...	
	Telephone Charges				...		...		...		...	
	Landing and Shipping Charges				400		400		...		70	
	Deduct—For rounding off				...		...		...		...	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District and Rs. 19,000 for Petty repairs to Buildings) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				1,06,000 *16,920*		1,14,500 *18,460*		1,04,580 *16,476*		1,61,384 *32,030*	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				89,080 1,090		96,040 1,360		88,104 1,037		1,29,354 1,281	
	Telegram Charges				90,170 12,500		97,400 30,000		89,141 12,200		1,30,635 23,108	
	Postage Charges				1,04,000		1,16,000		1,03,000		2,13,971	
						2,06,670		2,43,400		2,04,341		3,67,714
	TOTAL GENERAL ESTABLISHMENTS.					22,10,310		23,71,220		22,43,669		27,03,741
	SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries—	Tahsildars (250)	12	12		36,000				36,000			
	Do. (225)	24	24		64,800				64,800			
	Do. (200)	40	40		96,000				96,000			
	Local Allowance for Wynaad				600				600			
	Tahsildars (175)	42	42		88,200				88,200			
	Do. (150)	40	40		72,000				72,000			
	Local Allowance for Kollegal				600				600			
	Deputy Tahsildars (150)	4	2		3,600				7,200		5,75,695	
	Do. (125)	1	1		1,500				1,500			
	Do. (100)	48	50		72,000				69,120			
	Local Allowance for Kodaikanal and Shervaroy Hills				720				...			
	Deputy Tahsildars (100)	106	106		1,27,200				1,27,200			
	Local Allowance for Wynaad for 2 Deputy Tahsildars				1,200				1,200		2,289	
					5,64,420		5,80,000		5,64,420		5,77,984	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).				*1,12,404*		*1,15,520*		*1,12,404*		*1,15,117*	
					4,52,016		4,64,480		4,52,016		4,62,867	
	Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				4,620		4,940		4,620		4,941	
	Add—One-fifth cost of Stationary Sub-Magistrates, &c., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.				51,600		51,600		51,866		51,583	
	Add—For rounding off				...		...		554		...	
						5,08,236		5,21,020		5,09,056		5,19,391
Establishment—	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)	159	159		99,960				99,960			
	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25)				660				660			
	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 338 (20), 5 (18), 3 (17½), (17), 1,502(15),(12½),(12), 81(10)	1959	1960		3,72,288				3,72,108			
	Local Allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)				2,340				2,340			
	Carried over				4,75,248	5,08,236		5,21,020	4,75,068	5,09,056		5,19,391

EXPLANATORY REMARKS

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

Telegram and Postage Charges—General and Sub-divisional Establishments.—The actuals of the first four months of the current year under these heads have amounted to Rupees 89,679. At this rate, the probable expenditure for the whole year will be Rs. 2,68,977 against Rs. 2,13,000, the sanctioned estimate. The excess is due to increased correspondence on account of famine. But as the state of things is not likely to continue long, the Board would adopt Rs. 2,53,000 for the revised estimate. For 1898-99, Rs. 2,15,500 will be adopted. This figure corresponds very nearly with the average (Rs. 2,12,997) of the actuals of the two years preceding the last year.

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			Brought forward .	4,75,248	5,08,236		5,21,020	4,75,068	5,09,056		5,19,391
			Servants—								
Establishment—contd.	4651	4651	Dufterbunds (10), 15 (9), (8), 301 (7); Duffadars (10), 156 (8), 2 (7); Peons 2 (9), 15 (8), 28 (7), 3,649 (6), 3 (5), (3); Masalchi 4 (7), (6), 307 (5); Sweepers 157 (5); Gollah (10), (7); Scavengers (6), (5), 2 (2½), (2) . . .	3,38,004				3,38,004			
			Local Allowance (4), 3 (3½), 28 (3), 4 (2½), 6 (2) . . .	1,446				1,446			
				8,14,98				8,14,488			
	318	318	Tirvajasti Village Establishment in Kistna—								
			Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,244			
			Monigars 28 (6), 28 (5), 27 (4)	4,992				4,992			
			Mohatads 43 (3) . . .	1,548				1,548			
			Vettis 96 (3) . . .	3,456				3,456			
				18,240				18,240			
	6	9	Establishment to supervise the recently resumed muttahs in the Golgonda Hills—								
			Munsifs 2 (7), (5), (2) . .	252				228			
			Karnam (5)	72				72			
			Peons 2 (5)	120				120			
			Pettander (1½) . . .	18				...			
			Bariki (1)	12				...			
				474				420			
				8,33,412		*8,31,000		8,33,148		8,22,657	
			Temporary Establishment including that for the registration of Jammam titles . . .	46,700		73,200		...		...	
				8,80,112		9,04,200		8,33,148		8,22,657	
			Deduct—One-fifth (except on Rs. 10,608 for Madras district) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . . .	*1,73,901*		*1,78,720*		*1,64,508*		*1,62,408*	
				7,06,211		7,25,480		6,68,640		6,60,249	
			Add—One-fifth of Establishment of Hill Tract Magistrates (p.) . . .	2,100		2,260		2,100		2,215	
					7,08,311		7,27,740		6,70,740		6,62,464
			Improvement of the position of Taluk Gumastahs, &c. . .	1,03,000		...		...		...	
			Duduct—One-fifth transferred to "19-A.—Law and Justice, &c." (p.) .	*20,600*		...		...		...	
					82,400	...	...	...	...	...	...
			Add—One fifth cost of the Agency Sub Magistrates Establishments	200		...		...		...	
					200		...		...		...
					7,90,911		7,27,740		6,70,740		6,63,464
Allowances—			Travelling Allowance of Tahsildars . .	42,000		42,000		38,080			
			Travelling Allowance of Establishment .	76,000		76,000		79,000			
			Conveyance Allowance—								
			Tahsildar, Madras (40)	480		480		480			
			Revenue Inspectors 3 (20) . . .	...		...		720			
				1,18,480		1,18,480		1,18,200			
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 98) after deducting 480 for Madras .	*23,600*		*23,600*		*23,400*			
					94,880		94,880		94,800		
			Carried over .		13,91,025		13,43,640		12,74,596		11,81,855

EXPLANATORY REMARKS.

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

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

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

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

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

Improvement of the position of Taluk Gumastahs, &c.—The total additional expenditure involved in the proposals contained in Board's Proceedings, No. 224, dated 7th July 1897, and No. 3023, dated 13th August 1897, is Rs. 1,03,734. Excluding Rs. 720† relating to the agency tract of Vizagapatam, the balance is Rs. 1,03,014, and this sum has been adopted as the budget estimate for 1898-99.

	Rs.
† Increase of pay to two clerks in the Bissem Katak Sub-Magistrate's office	120
Five Shroffs on Rs. 10 each in five Agency Sub-Magistrates' offices	600
Total ...	720
One-fifth cost of the Agency Sub-Magistrates' Establishments in Ganjám and Vizagapatam—	
Five Shroffs on Rs. 10 each per mensem for one year	600
Increased cost on account of the revision of the Agency Sub-Magistrates' establishments in Ganjám and Vizagapatam as proposed in Board's Proceedings, No. 3506, dated 18th September 1897	408
Total ...	1,008
One-fifth ...	200 in round figures.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			Brought forward	4,75,248	5,08,236		5,21,020	4,75,068	5,09,056		5,19,391
Establishment—contd.	4651	4651	Servants— Dufterbunds (10), 15 (9), (8), 301 (7); Duffadars (10), 156 (8), 2 (7); Peons 2 (9), 15 (8), 28 (7), 3,649 (6), 3 (5), (3); Masalchi 4 (7), (6), 307 (5); Sweepers 157 (5); Gollah (10), (7); Scavengers (6), (5), 2 (2½), (2)	3,38,004				3,38,004			
			Local Allowance (4), 3 (3½), 28 (3), 4 (2½), 6 (2)	1,446				1,416			
				8,14,698				8,14,488			
	318	318	Tirvajasti Village Establishment in Kistna— Karnams 31 (10), 11 (8), 19 (6), 35 (5)	8,244				8,244			
			Monigars 28 (6), 28 (5), 27 (4)	4,992				4,992			
			Mohatads 43 (3)	1,548				1,548			
			Vettis 96 (3)	3,456				3,456			
				18,240				18,240			
	6	9	Establishment to supervise the recently resumed muttahs in the Golgonda Hills— Munsifs 2 (7), (5), (2)	252				228			
			Tolls [illegible]amam (6)	72				72			
			Clock winding inclusive	120				120			
			Hot and Cold Weather Charges	18				...			
			Scavengering Expenses	7,000		7,000		...			
			Rents, Rates and Taxes	2,300		2,300		420			
			Binding Charges	170		170		90			
			Packing Charges	14,000		13,700		13,500			
			Lighting Charges	2,600		3,300		3,300			
			Petty Carriage and Cooly Charges	5,640		5,170		5,500			
			Office Expenses and Miscellaneous	1,11,400	75,110	1,07,900		1,04,220			
			Deduct—One-fifth (except on Rs. 28,600 for Petty repairs to Buildings) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	16,560	15,060	15,800		14,584			
			Telegram Charges	94,840	60,050	91,200		89,636			
			Postage Charges	3,000		7,000		2,800			
				96,000		1,00,000		95,000			
					1,93,840		1,98,200		1,87,436		
	Numbers. 1897-98	Numbers. 1898-99	TOTAL SUB-DIVSL. ESTABTS.		17,27,997		17,05,560		15,96,412		11,81,855
			AMINDIVI COIR ESTABLISHMENT.								
Establishment—	1	1	Manager (85)	1,020				1,020			
	2	2	Clerks (15)	360				360			
	13	13	Servants, Weigher (7); Peons (9), 9 (8), 2 (6)	1,200				1,200			
	1	1	Clerk (15) (Temporary)	180				180			
					2,760		2,760		2,760		2,760
Allowances—			Travelling Allowance	350				350		341	
Supplies and Services—			Coir Charges	31,890				31,890		36,753	
					32,240		32,240		32,240		37,094
			TOTAL AMINDIVI COIR ESTABT.		35,000		35,000		35,000		39,854
			Deu. of Law, after deduct.								
			Carried over		13 94,027		13,43,640		12,75,996		[illegible]

EXPLANATORY REMARKS.

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

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

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

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

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

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

EXPENDITURE.

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

	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		EXPLANATORY REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		13,94,027		13,43,640		12,74,596		11,81,855	
Supplies and Services—	Petty works of Construction	7,900		5,400		5,400				
	Remittance of Treasure within the District	15,000		2,000		15,000				
	Law Charges in the Revenue Department	500		500		500				
	Charges for the service of Revenue Processes	20,900		20,800		21,500				
	Fees for Searches in Registration Offices	1,800		21,600		1,800				
	Remuneration to Copyists and Examiners	86,000		86,000		83,000				
	Land Acquisition Charges	1,300		800		800				
	Registration Charges	1,000		1,000		1,000				
	Purchase of Demarcation Stones	2,800		2,800		2,800				
	Commission for collection of Water-tax	300		300		300				
	Translation of Mahratta Paimash Accounts	30		20		10				
	Stone quarry Charges	50		50		50				
	Cost of Treasure Bags	2,500		2,400		2,200				
	Examination of Female Gosha Pensioners	50		50		50				
			1,40,130		1,63,720		1,31,410			
Contingencies—	Purchase of European articles each costing less than Rs. 5	100		1,100		900				
	Purchase of European articles each costing not less than Rs. 5	1,000								
	Purchase of Country articles each costing less than Rs. 50	17,000		10,000		10,000				
	Purchase of Country articles each costing not less than Rs. 50	1,000		1,000		1,100				
	Purchase of Books	90		120		150				
	Purchase of Periodicals	30				20				
	Petty Repairs to Buildings	28,600		28,000		31,300				
	Repairs to Furniture	2,400		2,400		2,000				
	Liveries and Clothing of Servants	230		300		70				
	Peons' Belts and Badges	800		1,100		1,300				
	Carriage of Stationery and Records	21,000		25,000		20,000				
	Cloth for Records	2,600		2,500		2,570				
	Record-racks, Boards, &c.	1,700		1,100		1,200				
	Rattan-mats and Blinds	200		200		70				
	Table Cloth	450		450		400				
	Office Scales and Weights	900		800		320				
	Advertisements	10		10		10				
	Tolls	80		80		70				
	Clock winding including repairs	200		100		...				
	Hot and Cold Weather Charges	900		800		850				
	Scavengering Expenses	400		300		250				
	Rents, Rates and Taxes	7,000				7,000				
	Binding Charges	2,300		2,300		2,300				
	Packing Charges	170		170		90				
	Lighting Charges	14,000		13,700		13,500				
	Petty Carriage and Cooly Charges	2,600		3,300		3,700				
	Office Expenses and Miscellaneous	5,640		5,170		5,500				
		1,11,400	75,140	1,07,000		1,04,220				
	Deduct—One-fifth (except on Rs. 28,600 for Petty repairs to Buildings) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	16,500	4060	15,800		14,584				
		94,840	602	91,200		89,636				
	Telegram Charges	3,000		7,000		2,800				
	Postage Charges	96,000		1,00,000		95,000				
			1,93,840		1,98,200		1,87,436			
	TOTAL SUB-DIVSL. ESTABTS.		17,27,397	543	17,05,560		15,96,442		11,81,855	
	AMINDIVI COIR ESTABLISHMENT.									
Establishment—	1 1 Manager (85)	1,020				1,020				
	2 2 Clerks (15)	360				360				
	13 13 Servants, Weigher (7); Peons (9), 9 (8), 2 (6)	1,200				1,200				
	1 1 Clerk (15) (Temporary)	180				180				
			2,760		2,760		2,760		2,760	
Allowances—	Travelling Allowance	350				350		341		
Supplies and Services—	Coir Charges	31,890				31,890				
			32,240		32,240		32,240	36,753	37,094	
	TOTAL AMINDIVI COIR ESTABT.		35,000		35,000		35,000		39,854	

Numbers. 1897-98.	Numbers. 1898-99.

Vide remarks against General establishments.

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Establishment—	60	62	District Audit Clerks (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 9 (25), 8 (20), 20 (15) . . .	25,320				24,730			
	6	6	Attenders (8), 5 (7) . . .	516				516			
	2	2	Peon (7) (6)	156				156			
			Personal Allowance (10), 2 (5) .	240				240			
				26,232				25,692			
			Deduct—Probable Savings .	*137*				*649*			
				26,095				25,043			
Allowance—			Travelling Allowances . .	...				1,600			
Contingencies—			Printing Charges . . .	800				800			
			Binding Charges . . .	230				200			
			Purchase and Repair of Furniture .	530				400			
			Carriage of Stationery Records .	160				150			
			Hot Weather Charges . .	80				60			
			Service Postage	420				300			
			Telegram Charges . . .	10				...			
			Dufter Cloth and Lighting Charges.	601				57			
			Office expenses and Miscellaneous .	30				...			
				2,420				1,967			
				28,515				28,610			
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.) .	*215*				*310*			
Establishment—	40	40	Special Fund Audit Clerks— Clerks (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900	28,300		28,300	9,900	28,300		29,535
	146	143	Special Fund Audit Clerks in Taluk Offices— Clerks (15)	26,280				26,280			
	21	21	Local Allowance to one at Wynaad .	90				90			
			Special Fund Audit Clerks in Deputy Tahsildars' Offices— Clerks (15) . . .	3,780				3,780			
				40,050				40,050			
Allowances—			Travelling Allowance . . .	400				300			
Supplies and Services.			Rewards for impounding cattle .	300				300			
Contingencies—			Purchase and Repair of Furniture. Purchase of Country and European Articles	2,000				2,049			
			Hot and Cold Weather Charges .	100				100			
			Binding Charges . . .	260				360			
			Carriage of Stationery and Records.	450				450			
			Dufter Cloth and Lighting Charges	170				20			
			Purchase of Books . . .	60				50			
			Telegram Charges . . .	30				50			
			Rents, Rates and Taxes . .	650				680			
			Peons' Belts and Badges . .	...				100			
			Tom Tom Charges . . .	10				...			
			Hospital Charges . . .	320				...			
			Office Expenses such as gum-pots, etc.	155				50			
				4,205				3,960			
				44,955				44,550			
			Deduct—Amount chargeable to "20. Police Cattle Pounds" (p.).	*8,522*				*8,021*			
			Land Revenue Share . . .	36,433				36,529			
					36,433		36,500		36,529		34,312
			TOTAL LOCAL AND SPECIAL FUND ESTABTS., ETC.		64,733		64,800		64,829		63,877

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

EXPLANATORY REMARKS.

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			LOCAL AND SPECIAL FUND ESTABTS. IN COLLECTORS' OFFICES.*								
Establishment—	60	62	District Audit Clerks (75), 5 (70), 3 (65), 5 (60), 7 (55), 4 (30), 9 (25), 8 (20), 20 (15) . . .	25,320				24,730			
	6	6	Attenders (8), 5 (7) . . .	516				516			
	2	2	Peon (7) (6)	156				156			
			Personal Allowance (10), 2 (5) .	240				240			
				26,232				25,692			
			Deduct—Probable Savings .	*137*				*649*			
				26,095				25,043			
Allowance—			Travelling Allowances . .	...				1,600			
Contingencies—			Printing Charges . . .	800				800			
			Binding Charges . . .	230				200			
			Purchase and Repair of Furniture .	530				400			
			Carriage of Stationery Records .	160				150			
			Hot Weather Charges . .	80				60			
			Service Postage	420				300			
			Telegram Charges . . .	10				...			
			Dufter Cloth and Lighting Charges.	601				57			
			Office expenses and Miscellaneous .	30				...			
				2,420				1,967			
				28,515				28,610			
			Deduct—Amount chargeable to "20. Police—Cattle Pounds" (p.) .	*215*				*310*			
Establishment—	40	40	Special Fund Audit Clerks—Clerks (35), 6 (30), 9 (25), 5 (20), 19 (15)	9,900	28,300		28,300	9,900	28,300		29,535
	146	146	Special Fund Audit Clerks in Taluk Offices—Clerks (15) . . .								
Supplies and Services—		21	Local Allowance to Topes and Stones Special Fund . . .					...			
			Hire to Taloes for fishing, carrying and loading Chanks . . .					...			
			Batta, etc., Charges . . .					...			
Contingencies—			Petty Repairs to Buildings . .					...			
			Rates and Taxes . . .					...			
			Lighting Charges . . .					...			
			Petty Charges and Cooly-hire .					...			
			Office Expenses					...			
			Deduct—For rounding .								
			* TOTAL CHANK FISHERIES .								4,133

* Transferred to "32. Miscellaneous."

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

	633	638	DISTRICT CHARGES. (*a*) Revenue Inspectors (60), 4 (50), 1 (45), 261 (40), 365 (35), 3 (30), 3 (25)	2,84,220				2,81,760		2,78,877	
			Local Allowance (30), 2 (25), 2 (20), (10)	1,560				1,560		1,614	
				2,85,780							
			Deduct—Probable Savings .	*4,780*							
					2,81,000		2,81,000		2,83,320		2,80,491
Allowances—			Travelling Allowances . .	17,000				16,000		16,005	
			Conveyance Allowance . .	720				...		...	
					17,720		17,720		16,000		16,005
Supplies and Services.			Replacing of Boundary Stones .	...		10		...		672	
					...		10		...		672
					2,98,720		2,98,730		2,99,320		2,96,968
			Deduct—Probable Savings .		*20*		*30*		*20*		...
			TOTAL DISTRICT CHARGES .		2,98,700		2,98,700		2,99,300		2,96,968

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

EXPLANATORY REMARKS.

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

...under 32. Miscellaneous.

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

EXPENDITURE.

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

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

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

			CHANK FISHERIES.								
Establishments—			Clerk					...			
			Peon					...			
			Temporary Establishment for 4 months—								
			Gumastah								
			Peon					...			
			Counter								
			Watcher								
Supplies and Services—			Chanks					...			
			Preparation of Ropes and Stones for Canoes					...			
			Hire of Canoes for fishing, carrying and loading Chanks					...			
			Batta, etc., Charges					...			
Contingencies—			Petty Repairs to Buildings					...			
			Rates and Taxes					...			
			Lighting Charges					...			
			Petty Charges and Cooly-hire					...			
			Office Expenses					...			
			Deduct—For rounding								
			* TOTAL CHANK FISHERIES								4,133

* Transferred to "32. Miscellaneous."

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

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

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

EXPLANATORY REMARKS.

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

Provision has been made under 32. Miscellaneous.

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

EXPENDITURE.

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

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

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

	Numbers 1897-98.	Numbers 1898-99.	PROVINCIAL.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Salaries—	4	4	Commissioners of Land Revenue (3,750)[1], (3,500)[2], (3,000)[3] and (3,000)[4] . . .	1,52,640		1,69,600		1,52,640			
			Deduct—Portion debitable to—								
			"3. Land Revenue—Survey and Settlement" (Page) . .	*38,160*		*42,400*		*38,160*	...	...	
			"5. Salt" (Page) . .	*38,160*		*42,400*		*38,160*			
				76,320		84,800		76,320		76,366	
			Financial Commissioner, Punjab . .	...		...		...		...	
	1	1	Secretary (1,500—60—1,800)[5] .	18,240		20,150		17,280		16,235	
			Officers on Special Duty . .	...		...		...		500	
	1	1	Assistant Secretary (400) . .	4,800		4,800		3,600		3,568	
			Local Allowance to Assistant Secretary	2,400		2,400		2,400		2,200	
	3	3	Exchange Compensation Allowance	7,160		7,700		7,810		9,013	
					1,08,920		1,12,850		1,07,410		1,07,882
			Under Commissioners of Land Revenue—								
Establishment—	1	1	First Assistant (500) . .	6,000				6,000			
	1	1	2nd do. (300) . .	3,600				3,600			
	5	5	Clerks (200), (175), (150), 2 (125).	9,300				9,300			
	12	12	Clerks 3 (100), 3 (80), 3 (70), 3 (60)	11,160				11,160			
	28	28	Clerks 3 (50), 6 (40), 5 (35), 5 (30), 3 (25), 2 (20), 2 (17½), 2 (15)	10,740				10,740			
			Servants—								
	3	3	Muchis (15), (12), (10) . .			45,800		...	...	45,791	
	10	10	Attenders 2 (14), 2 (12), 2 (10), 4 (8)								
	1	1	Jamadar (15)								
	1	1	Duffadar (12)	4,512				4,512			
	25	25	Peons 12 (8), 13 (7) . . .								
	1	1	Masalchi (6)								
	2	2	Sweepers (5)								
	1	1	Toti (5)								
			Temporary Establishment—								
	1	1	Clerk (250)	3,000				3,300			
	4	4	Clerks (70), (60), 2 (55) . .	2,880		11,500		2,880			
	12	12	Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15), 2 (10) . .	3,720				3,720	...	11,527	
	15	15	Attenders (8)	1,440				1,440			
				56,352		57,300		56,952			
Allowances—			Travelling Allowance and Tentage of Officers.	2,000	2,000	4,000	4,000	2,600	2,600	1,697	57,318 1,697
Contingencies—			Purchase of European Articles each costing less than Rs. 5					...			
			Purchase of European Articles each costing not less than Rs. 5	500		300		...		...	
			Purchase of Country Articles each costing less than Rs. 50					300			
			Purchase of Country Articles each costing not less than Rs. 50					...			
			Rattan mats	600		...		...		...	
			Repairs to Furniture	100		100		100		...	
			Purchase of Books	140		140		150		...	
			Purchase of Periodicals . . .							...	
			Subscription to Newspapers . .	40		40		36		...	
			Cost of European stores . . .	140		...		...		...	
			Landing and Shipping Charges . .	30		30		30		78	
			Clothing to Servants	500	300	...		...		...	
			Carriage of Stationery and Records . .	400		1,100		400		...	
			Carriage of Tents	500				500		...	
			Record-racks, Boards, &c. . . .	2,200		200		300		...	
			Advertisements	10		10		10		...	
			Repairs to Tents and purchase of Tent Covers.	100		100		100		...	
			Clock-winding	60		60		60		...	
			Window Delivery Ticket . . .	12		12		12		...	
			Hot and Cold Weather Charges . .	600		600		600		...	
			Carried over .	3,932	1,67,272	2,692	1,81,150				1,66,891
									2,99,300		2,96,968

* Cost

EXPLANATORY REMARKS.

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

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

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

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

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

Average Rs.	Accounts. 1894-95. Rs.	1895-96. Rs.	1896-97. Rs.
1,984	1,430	2,825	1,697

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

EXPENDITURE.

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

	PROVINCIAL—contd.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—cont.	Brought forward .	3,932	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897
	Postage Charges	3,300		3,300		3,400		3,060	
	Telegraph Charges	550		550		500		608	
	Telephone Charges	203		203		203		202	
	Binding Charges	100		140		100		...	
	Packing Charges	20		20		20		...	
	Lighting Charges	100		100		170		...	
	Petty Carriage and Cooly Charges . .	300		300		300		...	
	Miscellaneous	273		545		257		...	
			10,778		7,850		7,548	4,699	8,647
	Deduct—For rounding .		50						
	TOTAL .		1,78,000		1,89,000		1,74,510		1,75,544

21.—MARINE.

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

DETAILED ACCOUNT No. 21A.—MARINE.—Salaries and Allowances of Officers and Men afloat.

		Numbers.			Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		1897-98.	1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	MAINTENANCE OF FISHERY VESSELS.											
	Steamer "Margarita."											
Establishment—	Engineer (100)											
	Assistant Engineer (60) . . .											
	Tindal (20)											
	Firemen 3 (14), 3 (12) . . .											
	Seacunnies (14)											
	Lascars (12)											
	Cook and Steward (12) . . .											
	Bandary (6)											
Supplies and Services—	Cost of Coal											
	Engineer's Expendible and Dead-stock											7,318
	Deck Stores											1,697
	Saloon Stores											
	Landing Charges, Steamer Freight and Cooly-hire											
	Provision for the Crew . . .											
	Batta											
	Repairs to Flags											
	Oil, Tallow for Engines and Lamps.											
	Carpenter, Labourers, etc. . .											
	Water for Boiler and Drinking purposes											
Contingencies—	Postage Charges											
	Telegraph Charges											
	Purchase of Country Articles each costing less than Rs. 50 . .											
	Total "Margarita" .											11,580
	Schooner "Irene."											
Establishment—	Lascar (10)											
	Seacunny (14)											
Supplies and Services—	Provision for the Crew and other Charges											
Contingencies—	Purchase of Country Articles each costing less											468

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

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

EXPENDITURE.

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

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

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

Departments—	Land Revenue	6.000		6,000		6,000		8,085	

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

	Numbers.			Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	1897-98.	1898-99.	COLLECTORATE PRESSES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	129	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236				34,236			
	40	40	Apprentices (7)	3,360				3,360			
	45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748				5,748		47,876	
	44	44	Ballmen 20 (8), 22 (7), (6), (5).	3,900				3,900			
	10	10	Wheelers 4 (7), 2 (6), 4 (5) .	720				720			
	1	1	Waterman (7)	84				84			
			Temporary Establishment . .	802				732		422	
				48,850		...		...		...	
			Deduct—Probable Savings .	350		...		...		...	
Allowances—			Travelling Allowance . .	...	48,500	...	48,600	...	48,780	...	48,298
Supplies and Services—			Cost of Materials and Stock .	8,400		8,200		8,400		6,775	
			Cost of European Stores . .	3,000	11,400	600	8,800	600	9,000	871	26
Contingencies—			Rents, Rates and Taxes . .	100		100		100		75	7,646
			Fuller's Earth, Soap, Oil, Wheat Flour, Mats, Ropes, Firewood, etc.	1,600		1,500		1,600			
			Carriage of Gazettes and Forms to Taluks and Petty Carriage Charges.	4,000		4,700		4,700		5,994	
			Repairs to the Press . . .	480		360		320			
			Cost of Dealwood Boxes . .	320	6,500	340	7,000	300	7,020		6.069
			TOTAL COLLECTORATE PRESSES.		66,400		64,400		64,800		62,039

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

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

EXPLANATORY REMARKS.

The Collectors' estimates have been adopted in round figures.

The actuals of last year include the cost of conveyance of printed forms from the Government Press, Madras, to District Head quarters. In Board's Proceedings, Miscellaneous No. 3,053, dated 16th August 1897, the Superintendent, Government Press, has been requested to include such charges in his budget estimate. Collectors estimate the charges under this head at Rs. 5,760 and 5,570 respectively for the revised and budget estimates against Rs. 6,000, the sanctioned estimate. The Board would repeat the latter figure for both the years.

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

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

Average.	Actuals.		
	1894-95.	1895-96.	1896-97.
Rs.	Rs.	Rs.	Rs.
5.607	8,347	1,699	6,775
2,045	1,854	3,409	871
67	50	75	75
6,575	7,137	6,594	5,994

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

APPEN

HUZUR Establishment—

Districts.	I.—Vernacular correspondence section.											
	Sheristadar.		Clerks.								Total.	
	Rs. 225.	Rs. 200.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13
												Rs.
Ganjám	...	1	1	1	...	1	2	3	...	6	15	590
Vizagapatam ...	...	1	1	1	...	1	2	2	...	6	14	565
Gódávari	1	...	1	1	...	1	2	3	1	7	17	650
Kistna	1	...	1	1	...	1	2	3	1	7	17	650
Nellore	*1	...	1	1	1	1	2	2	2	4	15	650
Cuddapah	...	1	1	1	...	1	2	3	2	7	18	645
Anantapur... ...	...	1	1	1	...	1	2	3	1	7	17	625
Bellary	...	1	1	1	...	1	2	3	1	7	17	625
Kurnool	...	1	1	1	...	1	2	3	1	7	17	625
Chingleput... ...	...	1	1	1	...	1	2	3	1	7	17	625
North Arcot ...	1	...	1	1	...	1	2	3	1	7	17	650
South Arcot ...	1	...	1	1	...	1	2	3	1	7	17	650
Tanjore	1	...	1	1	...	1	2	3	1	7	17	650
Trichinopoly ...	...	1	1	1	1	1	2	2	2	4	15	625
Madura	...	1	1	1	...	1	2	3	1	7	17	625
Tinnevelly	1	...	1	1	...	1	2	3	1	7	17	650
Coimbatore ...	*1	...	1	1	...	1	2	3	1	7	17	650
Salem	1	...	1	1	...	1	2	3	1	7	17	650
South Canara ...	...	1	1	1	1	1	2	2	2	4	15	625
Malabar	1	...	1	1	...	1	2	3	1	7	17	650
Total ...	10	10	20	20	3	20	40	56	22	129	330	12,675
Madras	...	1	...	...	...	...	...	...	...	...	1	200
Nilgiris	...	1	...	...	...	...	...	...	...	...	† 4	310
Grand Total ...	...	12	...	...	...	...	...	...	...	...	335	13,185

* The pay of the Huzur Sheristadars of Nellore and Coimbatore was raised from Rs. 200 to Rs. 225—*vide* Government Order, Mis. No. 449, Revenue, dated 25th January 1897.

† *Nilgiris.*

	Rs.
1 clerk	45
1 ,, ...	40
1 ,, ...	25
Total 3	110

DIX A.

Collector's Office.

II.—English correspondence section.												
Clerks.											Total.	
Rs. 150.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	—	Number.	Cost.
14	15	16	17	18	19	20	21	22	23	24	25	26
												Rs.
1	1	1	‡ 2	1	1	1	1	...	1	*Madras.*	10	530
1	1	1	1	1	1	1	2	...	1	Rs.	10	505
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 30	11	515
1	1	1	1	1	1	1	1	1	2	3 Clerks. 25	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	6 Total. 215	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	*Nilgiris.*	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 80	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	2 Clerks. 35	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 25	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 20	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	7 Total. 305	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2		11	515
20	20	20	21	20	20	20	21	18	38	...	218	10,305
...	...	...	...	...	...	...	...	...	...	...	6	215
...	...	...	...	...	...	...	...	...	...	...	7	305
...	...	...	...	...	...	...	...	...	...	...	231	10,825

‡ Includes an Uriya Translator.

APPEN

Huzur Establishment—

Districts.	III.—Account section. Accountants. Rs. 85.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	—	Total. Number.	Cost.
	27	28	29	30	31	32	33	34	35	36
Ganjám	1	2	2	1	...	4	7			RS.
Vizagapatam ...	1	2	2	1	1	4	7	*Nilgiris.*	17	(*a*)460
Gódávari	1	2	2	1	1	4	7	RS.	18	(*b*)485
Kistna	1	2	2	1	1	4	7	1 Accountant ... 80	18	485
Nellore	1	2	2	1	1	4	7	1 do. ... 50	18	485
Cuddapah ...	1	2	2	1	1	3	6	1 do. ... 40	18	485
Anantapur ...	1	2	2	1	1	3	6	1 do. ... 30	16	450
Bellary	1	2	2	1	1	3	6	1 do. ... 25	16	450
Kurnool	1	2	2	1	1	3	6	1 do. ... 20	16	450
Chingleput ...	1	2	2	1	1	4	7	— —	16	450
North Arcot ...	1	2	2	1	1	3	6	6 Total. 245	18	485
South Arcot ...	1	2	2	1	1	4	7	— —	16	450
Tanjore	1	2	2	1	2	6	6		18	485
Trichinopoly ...	1	2	2	1	1	3	5		20	535
Madura	1	2	2	1	1	4	7		15	435
Tinnevelly ...	1	2	2	1	1	4	7		18	485
Ccimbatore ...	1	2	2	1	1	3	6		18	485
Salem	1	2	2	1	1	3	6		16	450
South Canara ...	1	2	2	1	1	3	4		16	450
Malabar	1	2	2	1	2	4	8		14	420
									20	525
Total ...	20	40	40	20	21	73	128	.....	342	9,405
Madras	...	...	...	...	...	...	...	.....	...	...
Nilgiris	...	...	...	...	...	...	...	.....	6	245
Grand Total ...	...	...	...	...	...	...	...	.....	348	9,650

(*a*) One clerk on Rs. 20 and another on Rs. 15 sanctioned in Government Order, No. 5249, Revenue, dated 30th December 1895.
(*b*) One clerk on Rs. 20 and three others on Rs. 15 each sanctioned in Government Order, No. 551, Revenue, dated 8th February 1896.

DIX A—*contd.*

Collector's Office—*contd.*

IV.—Treasury and Stamp section. Cash-keepers. Rs. 125.	Rs. 100.	Rs. 70.	Shroffs. Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Accountants. Rs. 25.	Rs. 20.	Rs. 15.	Total. Number.	Cost.
37	38	39	40	41	42	43	44	45	46	47	48
											RS.
...	...	1	...	...	1	...	1	2	...	5	155
1	...	...	1	1	...	2	1	1	1	8	290
...	...	1	...	...	1	...	1	1	...	4	135
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	1	1	1	1	1	8	295
1	...	...	1	1	...	1	1	1	1	7	275
...	...	1	...	...	...	...	1	1	...	3	115
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	3	1	1	1	9	305
1	...	...	1	1	...	3	1	1	1	9	305
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
...	...	1	...	...	...	...	1	1	...	3	115
...	1	...	...	...	...	...	1	1	...	3	145
15	1	4	15	15	3	24	20	21	15	133	4,945
...	...	...	...	...	...	...	...	...	...	...	...
...	...	1	...	...	...	...	...	...	...	1	70
...	...	...	...	...	...	...	...	...	...	134	5,015

APPENDIX A—*contd.*

Huzur Establishment—V.—Office servants.

Collector's Office—*contd.*

Districts.	(a) Gollas.			(b) Attenders.			(c) Muchis.	(c) Muchis—*contd.*	(d) Duffadars.	(e) Peons.		(f) Masalchies.	(g) Sweeper.	Total.			Total, Collector's office.	
	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.	Rs. 12.	Rs. 14.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	——	Number.	Cost.	Number.	Cost.
	49	50	51	52	53	54	55	56	58	59	60	61	62	63	64	65	66	67
														Madras.		Rs.		Rs.
Ganjám	...	2	1	3	6	8	1	1	1	10	5	2	2	1 Attender. RS. 12	(a)43	347	90	2,082
Vizagapatam	1	1	2	2	6	8	1	1	1	10	8	2	2	1 Muchi ... 10	46	367	96	2,212
Gódávari	...	2	...	2	6	8	1	1	1	10	8	2	2	4 Peons ... 8	44	351	94	2,136
Kistna	1	1	2	2	6	8	1	1	1	10	8	2	2	2 do. ... 7	46	367	100	2,307
Nellore	1	1	2	2	6	8	1	1	1	10	8	2	2	1 Sweeper ... 6	46	367	98	2,307
Cuddapah	1	1	2	2	6	8	1	1	1	10	8	2	2	— —	46	367	99	2,272
Anantapur	1	1	2	2	6	8	1	1	1	10	8	2	*3	9 Total ... 74	47	372	98	2,237
Bellary	...	2	...	2	6	8	1	1	1	10	8	2	2	— —	44	351	91	2,056
Kurnool	1	1	2	2	6	8	1	1	1	10	8	2	2	*Nilgiris.*	46	367	97	2,232
Chingleput	1	1	2	2	6	8	1	1	1	10	8	2	2	1 Attender. 14	46	367	99	2,267
North Arcot	1	1	2	2	6	8	1	1	1	10	8	2	2	1 do. 12	46	367	97	2,257
South Arcot	1	1	2	2	6	8	1	1	1	10	8	2	2	1 do. 10	46	367	100	2,307
Tanjore	1	1	2	2	6	8	1	1	1	10	8	2	2	1 Muchi ... 15	46	367	103	2,372
Trichinopoly	1	1	2	2	6	8	1	1	1	10	8	2	2	1 Duffadar. 14	46	367	96	2,247
Madura	1	1	1	2	6	8	1	1	1	10	8	2	†3	6 Peons (each.) 11	46	363⅓	99	2,263⅓
Tinnevelly	1	1	2	2	6	8	1	1	1	10	8	2	2	6 Do. 10	46	367	100	2,307
Coimbatore	1	1	2	2	6	8	1	1	1	10	8	2	2	1 Gardener 9	46	367	97	2,257
Salem	1	1	2	2	6	8	1	1	1	10	8	2	2	1 Masalchi ... 7	46	367	97	2,257
South Canara	...	2	...	2	6	8	1	1	1	10	8	2	2	1 Scavenger. 7	44	351	87	2,026
Malabar	...	3	...	2	6	8	1	1	1	10	8	2	2	— —	45	359	96	2,194
Total ...	15	26	30	41	120	160	20	20	20	200	157	40	42		911	7,265½	1,934	44,595½
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...		9	74	16	489
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...		20	214	38	1,144
Grand Total ...	...	...	...	...	...	...	...	...	...	...	...	...	...		940	7,553½	1,988	46,228½

(a) One attender on Rs. 10 sanctioned in Government Order, No. 5249, dated 30th December 1895, Revenue. Three peons on Rs. 8 each were transferred from Land Revenue to the Agency side—Government Order, No. 576, Financial, dated 19th March 1893.

* Includes a scavenger on Rs. 5.

† Includes a scavenger on Rs. 3-8-0.

APPEN

Huzur Establishment—

Districts.	Clerks.				
	Rs. 85.	Rs. 50.	Rs. 40.	Rs. 25.	Rs. 20.
	68	69	70	71	72
Ganjám	1	1	1	1	2
Vizagapatam	1	1	1	1	1
Gódávari	1	1	1	1	2
Kistna	1	1	1	1	2
Nellore	1	1	1	1	2
Cuddapah	1	1	1	1	2
Anantapur	...	...	...	...	...
Bellary	...	...	...	...	...
Kurnool	...	...	...	...	...
Chingleput	1	1	1	1	2
North Arcot	1	1	1	1	2
South Arcot	1	1	1	1	2
Tanjore	1	1	1	1	2
Trichinopoly	...	...	...	...	...
Madura	1	1	1	1	2
Tinnevelly	1	1	1	1	2
Coimbatore	1	1	1	1	2
Salem	1	1	1	1	2
South Canara	...	...	...	...	...
Malabar	1	1	1	1	2
Total ...	15	15	15	15	29

(a) Three peons on Rs. 7 each were transferred from Land Revenue to the Agency

5249, dated 30th December 1895, Revenue. Three peons on Rs. 8

DIX A—*contd.*

Sub-Collector's Office.

	Attender.	Muchi.	Duffadar.	Peons.	Masalchi.	Sweeper.	Total	
Rs. 15.	Rs. 8.	Rs. 10.	Rs. 10.	Rs. 7.	Rs. 6.	Rs. 6.	Number.	Cost.
73	74	75	76	77	78	79	80	81
								Rs.
1	1	1	1	3	1	1	(a) 15	316
1	1	1	1	6	1	1	17	317
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
1	1	1	1	6	1	1	18	337
...	...	...	...	...	...	...	...	...
1	1	1	1	6	1	1	18	337
15	15	15	15	87	15	15	266	5,014

side—Government Order, No. 576, Financial, dated 19th March 1893.

APPENDIX A—*contd.*

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

Districts.	Clerks.					Atten-der.	Muchi.	Peons.		Masal-chi.	—	Total.	
	Rs. 70.	Rs. 45.	Rs. 35.	Rs. 20.	Rs. 15.	Rs 8.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.
	82	83	84	85	86	87	88	89	90	91	92	93	94
													RS.
Ganjám ...	1	1	...	1	1	1	1	...	2	1	*Nilgiris.*	(a)	
Vizagapatam ..	2	2	2	2	2	2	2	2	8	2		{ }	188
Gódávari ...	2	1	2	*3	2	1	† 2	‡ 3	7	2	RS.	26	490
Kistna	1	1	1	1	1	1	1	1	4	1	1 Clerk ... 70	25	467
Nellore ...	1	1	1	1	1	1	1	1	4	§ 2	1 do. ... 30	13	245
Cuddapah ...	...	...	...	...	...	...	...	...	...	...	1 do. ... 20	14	251
Anantapur ...	1	1	1	1	1	1	1	1	4	1	2 Peons ... 8	...	...
Bellary ...	1	1	1	1	1	1	1	1	4	1	2 do. ... 7	(b) 13	245
Kurnool ...	1	1	1	1	1	1	1	1	4	1	1 Masalchi. 6	13	245
Chingleput ...	...	...	...	...	...	...	...	...	...	...	1 Scavenger. 5	13	245
North Arcot ...	1	1	1	1	1	1	1	1	4	1	— —		
South Arcot ...	1	1	1	1	1	1	1	1	4	1	9 Total ... 161	13	245
Tanjore ...	1	1	1	1	1	1	1	1	4	1	— —	13	245
Trichinopoly ...	1	1	1	1	1	1	1	1	4	1		13	245
Madura ...	1	1	1	1	1	1	1	1	4	1		13	245
Tinnevelly ...	1	1	1	1	1	1	1	1	4	1		13	245
Coimbatore ...	1	1	1	1	1	1	1	1	4	1		13	245
Salem	1	1	1	1	1	1	1	1	4	1		13	245
South Canara ...	1	1	1	1	...	1	1	1	4	1		13	245
Malabar ...	2	2	2	2	2	2	2	2	8	2		12	230
												26	4[illegible]
Total ...	21	20	20	22	20	20	21	21	81	22		268	5,056
Madras ...	...	...	...	...	...	...	...	...	...	...		...	...
Nilgiris ...	...	...	...	...	...	...	...	...	...	...		9	161
Grand Total ...	...	...	...	...	...	...	...	...	...	...		277	5,217

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

(a) One clerk on Rs. 35, one peon on Rs. 8 and 2 peons on Rs. 7 were transferred to the Agency side—Government Order, No. 576, Financial, dated 19th March 1893.
(b) Retransfer of a clerk on Rs. 15 to the Head-quarter Deputy Collector's office, Anantapur—Government Order, No. 922, Revenue dated 4th March 1896.

APPENDIX A—*contd.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Clerks.			Atten-der.	Peons.	Masal-chi.	—	Total.		Grand Total.	
	Rs. 45.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.	Number.	Cost.
	95	96	97	98	99	100	101	102	103	104	105
									RS.		RS.
Ganjám ...	2	2	4	2	6	2	*Madras.*	18	260	132	2,846
Vizagapatam ...	1	1	2	1	3	1	RS.	9	130	148	3,149
Gódávari ...	2	2	4	2	6	2	1 Clerk .. 60	18	260	155	3,200
Kistna ...	2	2	4	2	6	2	1 do. ... 50	18	260	149	3,149
Nellore ...	2	2	4	2	6	2	...	18	260	148	3,155
Cuddapah ...	3	3	7	3	9	3	...	(a)28	405	145	3,014
Anantapur ...	2	2	4	2	6	2	...	18	260	129	2,742
Bellary ...	2	2	4	2	6	2	2 Clerks... 30	18	260	122	2,561
Kurnool ...	3	3	6	3	9	3	2 do. ... 25	27	390	137	2,867
Chingleput ...	2	2	4	2	6	2	2 do. ... 20	18	260	135	2,864
North Arcot ...	2	2	4	2	6	2	3 do. ... 15	18	260	146	3,099
South Arcot ...	2	2	4	2	6	2	1 Attender 10	18	260	149	3,149
Tanjore ...	3	3	6	3	9	† 5	1 do. ... 8	(b)29	402	163	3,356
Trichinopoly ...	2	2	4	2	6	2	2 Peons. 8	18	260	127	2,752
Madura ...	2	2	4	2	6	2	7 do. ... 7	18	260	148	3,105½
Tinnevelly ...	2	2	4	2	6	2	3 Lascars. 7	18	260	149	3,149
Coimbatore ...	2	2	4	2	6	2	1 Sweeper 6	18	260	146	3,099
Salem ...	2	2	4	2	6	2	— —	18	260	146	3,099
South Canara.	2	2	4	2	6	2	26 § Total. 415	18	260	117	2,516
Malabar ...	* 4	5	5	3	12	‡ 3	— —	32	470	172	3,491
Total ...	44	45	86	43	132	45	...	395	5,697	2,863	60,362½
Madras ...	...	...	...	...	...	...	...	26	415	42	904
Nilgiris ...	...	...	...	...	...	...	...	...	...	47	1,305
Grand Total.	...	...	...	...	...	...	...	421	6,112	2,952	62,571½

* Includes one clerk on Rs. 50 and one on Rs. 30. † Includes two peons on Rs. 6 each. ‡ Includes a masalchi on Rs. 5.
§ The three Revenue Inspectors on Rs. 45, 40, 35 of the Madras Deputy Collector's have been transferred to Sub-divisional establishments.

(a) One clerk on Rs. 15 sanctioned for the Deputy Collector's office, Jammalamadugu—Government Order, No. 4363, Revenue, dated 2nd November 1895.
(b) Two peons on Rs. 6 each sanctioned for the Additional Head-quarter Deputy Collector, Tanjore (Government Order, No. 3593, dated 8th September 1896).

APPEN
Sub-Divisional

DIX B.
Establishments.

| Districts. | Section I.—Tahsildars | | | | | | | | | and their establishments. | | | | | | | | |

APPEN

Sub-Divisional

SECTION II.—Deputy Tahsildars

Districts.	Deputy Tahsildars.				Revenue Inspectors.			
	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 100.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
	22	23	24	25	26	27	28	29
Ganjám	...	...	7	3	...	(b) 1	...	...
Vizagapatam	...	...	7	4	...	3	3	3
Gódávari	2	1	4	6	3	(c) 2	...	...
Kistna	...	...	1	7	...	...	...	...
Nellore	...	...	4	3	...	...	...	...
Cuddapah	...	...	...	4	...	...	...	...
Anantapur	...	...	...	2	...	...	...	...
Bellary	...	...	1	2	...	...	...	...
Kurnool	...	...	...	5	...	...	...	...
Chingleput	...	...	...	4	...	...	...	...
North Arcot	...	...	8	2	...	...	...	...
South Arcot	...	...	...	9	...	...	...	...
Tanjore	...	...	2	8	...	...	...	...
Trichinopoly	...	...	2	3	...	...	...	...
Madura	...	...	9	4	...	...	...	...
Tinnevelly	...	...	...	7	...	...	...	...
Coimbatore	...	...	...	6	...	...	...	...
Salem	...	...	2	8	...	...	...	...
South Canara	...	...	...	5	...	...	...	...
Malabar	...	...	3	(a) 11	...	...	...	...
Total ...	2	1	50	103	3	6	3	3
Madras	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	...
Grand Total ...	...	...	...	...	...	...	...	...

(a) Includes one Cochin Sub-Magistrate.
(c) Includes three clerks on Rs. 30.
(i) Includes a clerk on Rs. 17-8-0.
(m) Includes one on Rs. 15.
(q) Includes two masalchies on Rs. 7 and one on Rs. 6.
(b) One Revenue Inspector on Rs. 35 sanctioned in Government Order, No. 3112, Revenue, dated 4th August 1896.
(f) Includes one Sub-Treasurer on Rs. 30.
(j) Includes a clerk on Rs. 15 newly sanctioned in Government Order, No. 4521, Revenue, dated 12th November 1895.
(n) Includes one golla.
(r) Includes one toti on Rs. 2.

DIX B—*cont.*

Establishments—*cont.*

and their establishments.

Clerks. Rs. 20.	Clerks. Rs. 15.	Shroffs, Rs. 10.	Dufterbunds, Rs. 7.	Peons. Rs. 7.	Peons. Rs. 6.	Masalchies, Rs. 5.	—	Total. Number.	Total. Cost.	Grand Total. Number.	Grand Total. Cost.
30	31	32	33	34	35	36	37	38	39	40	41
							Nilgiris.		Rs.		Rs.
(d) 2	(g) 24	(k) 5	10	1	21	10		84	1,900½	213	4,114⅓
							Rs.				
...	22	2	11	...	41	11	3 Deputy Tahsildars on ... 100 each	107	2,238	216	4,074⅓
(e) 7	21	* 3	10	(e) 18	20	(q) 13	3 Revenue Inspectors on ... 50 „	110	2,607	502	9,244
2	14	1	8	...	16	8	2 Do. ... 40 „	57	1,272	(s)873	11,200
...	14	...	7	...	14	7	1 Sheristadar on .. 50 „	49	1,158	415	7,254
...	7	...	4	...	8	4	2 Clerks on ... 30 „	27	601	478	8,076
...	4	...	2	...	4	2	3 Do. on ... 25 „	14	308	324	5,447
...	6	...	3	...	6	3	3 Do. on ... 20 „	21	482	341	5,810
...	10	...	5	...	10	5	2 Do. on ... 17½ „	35	770	362	6,260
...	(h) 9	...	4	...	(h) 9	4	3 Do. on ... 15 „	30	637	279	4,736
...	19	2	10	...	20	10	1 Shroff on ... 12	71	1,705	447	8,088
...	19	...	9	...	19	9	2 Peons on ... 9 each	65	1,407	412	7,511
...	19	1	10	...	20	10	4 Do. on ... 8 „	70	1,575	455	8,194
1	9	...	5	...	10	(t) 4	1 Peon on ... 7	34	810	248	4,548
2	(i) 34	(l) 2	(n) 13	1	(p) 29	14	3 Peons on ... 6 each	108	2,421½	362	6,818½
...	14	...	7	...	14	7	2 Masalchies on .. 7 „	49	1,078	423	7,436
...	12	...	6	...	12	6	1 Masalchi on ... 5	42	924	457	7,903
1	(j) 19	(m) 1	9	2	18	10		70	1,595	4 9	7,923
1	9	...	5	...	10	(t) 4		34	770	237	4,125
(f) 3	22	(m) 1	11	(o) 1	31	(r) 12	36 Total — 961	95	2,202	467	8,601
19	307	18	149	23	332	153		1,172	26,461	7,950	1,37,375½
...	...	...	...	...	...	...		...	...	66	1,201
...	...	...	...	...	...	...		36	961	36	961
...	...	...	...	...	...	...		1,208	27,422	8,052	1,39,540½

(c) One Revenue Inspector on Rs 35 and a peon on Rs. 7 sanctioned in Government Order, No. 359, dated 27th January 1896.
(g) Includes a clerk on Rs. 15 newly sanctioned in Government Order, No. 1590, dated 27th April 1896.
(k) Includes two shroffs on Rs. 15 and one on Rs. 12-8-0.
(o) One duffadar.
(s) Includes village establishments in—

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

(d) Includes a clerk on Rs. 30.
(h) Includes a clerk on Rs. 15 and a peon on Rs. 6 newly sanctioned in Government Order, No. 4154, Revenue, dated 8th November 1895.
(l) Includes one shroff on Rs. 35 and another on Rs. 15.
(p) Includes one peon on Rs. 3.
(t) [illegible] dispensed with and the pay of the Head Clerk [illegible] to Rs. 20.

* One shroff on Rs. 10 sanctioned in Government Order, No. 5332, dated 30th December 1896.

APPENDIX C.

STATIONARY Sub-Magistrates' Establishments.

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

* Includes one masalchi on Rs. 5.

Note.—The increase is due to a masalchi on Rs. 5 sanctioned for the Ambur Stationary Sub-Magistrate's office—Government Order, No. 1245, Revenue, dated 22nd March 1895.

APPENDIX D.

APPEN

LOCAL and Special Fund

Districts.	Local Fund Establishments.										
	Clerks.								Attender.	Total.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12
											Rs.
Ganjám	...	...	...	1	...	...	1	1	...	3	90
Vizagapatam	...	...	1	...	...	1	...	1	...	3	100
Gódávari	1	...	...	...	1	...	(a) 1	1	...	4	135
Kistna	1	...	...	...	1	...	...	1	† 1	4	122
Nellore	...	...	1	...	...	1	...	1	1	4	107
Cuddapah	...	...	‖ 1	...	...	...	1	1	(b) 1	4	102
Anantapur	...	...	...	‖ 1	...	...	...	1	...	2	70
Bellary	...	...	...	1	...	...	1	1	1	4	97
Kurnool...	...	...	...	1	...	...	...	1	...	2	70
Chingleput	...	...	...	§ 1	...	...	1	1	...	3	90
North Arcot	...	1	...	...	...	1	...	1	1	4	112
South Arcot	...	1	...	...	...	1	...	1	...	3	105
Tanjore	* 1	...	...	...	1	...	...	1	‡ 1	4	128
Trichinopoly	...	...	...	1	...	...	1	1	...	3	90
Madura	1	...	...	...	...	1	1	1	...	4	130
Tinnevelly	...	1	...	...	...	1	...	1	...	3	105
Coimbatore	...	...	1	...	...	1	...	1	...	3	100
Salem	...	...	1	...	...	2	...	1	1	5	132
South Canara	...	...	...	1	...	...	1	1	...	3	90
Malabar	1	...	...	...	1	...	...	1	(c) 1	4	121
Nilgiris	1	...	...	...	...	...	...	...	...	1	70
Total ...	6	3	5	7	4	9	8	20	8	70	2,166

* On Rs. 75. † Peon.
‡ On Rs. 8 sanctioned in Government Order, No. 186, dated 1st February 1894. § Excludes personal allowance of Rs. 10.
‖ Excludes personal allowance of Rs. 5.
(a) Government Order, No. 16, L. and M., dated 6th January 1896.
(b) Government Order, No. 484, L. and M., dated 13th March 1895.
(c) One peon on Rs. 6.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, Collector's office.						Special Fund establishmets.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
13	14	15	16	17	18	19	20	21	22
					Rs.				
...	...	1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
1	...	...	1	2	45	9	135	4	60
* 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	(a) 9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	(b) 1	15	...	...
...	...	...	...	...	...	...	...	...	...
7	9	5	19	40	825	146	2,190	21	315

* On Rs. 35.
(a) Government Order, No. 1050, Revenue, dated 16th March 1896.
(b) Do. Mis. No. 2236, Revenue, dated 8th June 1896.
Note.—The Pound Fund Clerks in Deputy Tahsildars' offices were allowed to draw Rs. 15 per mensem—Government Order, Mis. No. 2157, dated 4th June 1896.

APPENDIX E.

COLLECTORATE Press Establishments.

Districts.	Compositors.						Apprentices, Rs. 7.	Pressmen.		Ballmen.		Wheelers.			Total.	
	Rs. 50.	Rs. 30.	Rs. 20.	Rs. 15.	Rs. 12.	Rs. 10.		Rs. 12.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 6.	Rs. 5.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
																RS.
Ganjám	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Vizagapatam ...	1	1	1	...	1	1	2	1	1	1	1	...	...	...	11	173
Gódávari ...	1	1	1	*2	1	1	2	1	1	1	1	††1	...	...	14	210
Kistna	1	1	1	1	1	1	2	1	‡3	1	1	...	...	...	14	204
Nellore	1	1	1	2	1	1	2	1	1	1	1	...	...	...	13	203
Cuddapah ...	1	1	1	1	1	1	2	1	1	1	2	...	...	...	13	195
Anantapur ...	1	1	1	2	...	1	2	1	1	1	1	1	...	...	13	198
Bellary	1	1	1	2	1	1	2	1	§2	1	2	...	...	..	15	218
Kurnool	1	1	1	...	1	2	2	1	1	1	1	...	2	...	14	195
Chingleput ...	1	1	1	1	1	...	2	1	1	1	1	...	...	...	11	178
North Arcot ...	1	1	2	1	1	2	2	1	1	1	1	...	...	...	14	218
South Arcot ...	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Tanjore	1	1	1	2	2	3	2	1	§2	1	¶2	...	...	2	20	259
Trichinopoly ...	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Madura	1	1	1	1	1	1	2	1	1	1	1	...	...	1	13	193
Tinnevelly ...	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Coimbatore ...	1	1	1	1	1	...	2	1	1	1	1	...	...	1	12	183
Salem	1	1	1	1	1	1	2	1	1	1	1	...	...	..	12	188
South Canara ...	1	1	1	1	1	1	2	1	1	1	1	1	...	...	15	195
Malabar	1	1	1	1	2	†3	2	1	‖2	1	**2	2	...	...	20	242
Total ...	20	20	21	23	21	24	40	20	25	20	24	5	2	4	269	4,004

* A compositor on Rs. 15 and a waterman on Rs. 7 were sanctioned for the Gódávari district in Government Order No. 178, dated 17th January 1895.

† Includes two compositors on Rs. 8 each. ‡ Includes two pressmen on Rs. 8. § Includes one pressman on Rs. 8.

‖ Includes one pressman on Rs. 7. ¶ One ballman on Rs. 6. ** One ballman on Rs. 5. †† Includes a waterman.

APPENDIX F.

TEMPORARY Establishments.

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
	RS.	RS.	RS.	RS.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	3,000	3,000	2,000	3,006	The provision for 1897-98 and 1898-99 is raised with reference to Government Order, No. 581, dated 24th August 1895, and with reference to the actuals of last year. The actuals for the first four months of the current year have amount to Rs. 1,393.
Ganjám.					
2. Potdars to accompany remittances ..	50	50	..	22	To be entertained when required.
3. One clerk on Rs. 20 and a peon on Rs. 6 in the Deputy Tahsildar's office, Aska.	312	312	312	295	This establishment is required until the Rushikulya canal is completed. (Government Order, No. 5276-Rev., dated 25th August 1890).
4. Six surveyors on Rs. 15 each and 12 lascars on Rs. 6 each in the same office for measuring the area irrigated by the Rushikulya canal.	396	648	396	376	Recommended for four months—(*vide* Board's Proceedings, No. 3392, dated 10th September 1897). For the budget estimate of next year, the Collector's provision is retained.
5. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildars' offices at Ganjám and Purushottapur.	360	360	360	..	Government Order, Mis. No. 3616, dated 5th September 1895. The establishment is necessary pending the introduction of the Proprietary Estates Village Service Act II of 1894 and the revision of the village establishment.
6. For measuring lands in inam villages irrigated by the Rushikulya canal.	354	354	150	146	Government Orders, Mis. No. 5245, dated 18th December 1896, and Mis. No. 763-Rev., dated 10th February 1897.
Berhampore taluk— RS.					
One surveyor on Rs. 25 for six months 150					
Two lascars on Rs. 5 each for six months 60					
Two peons on Rs. 6 each to assist two Additional Revenue Inspectors throughout the year 144					
Total .. 354					
7. Establishment for arranging records in taluk offices— Berhampore—Two clerks on Rs. 15 each for six months. Chicacole—Two clerks on Rs. 15 each for six months. Goomsur—Two clerks on Rs. 15 each for three months.	..	326	..	124	Government Order, Mis. No. 3027-Rev., dated 29th July 1896.
8. For the collection of quit-rent and land-cess in minor inams and whole inam villages of certain proprietary estates in the Chicacole taluk— RS.	474	474	474	231	Government Order, No. 732, dated 20th February 1896. The establishment will be dispensed with on the introduction of Act II of 1894 (Madras) into the district.
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Two amins on Rs. 6 each for twelve months 144					
One amin on Rs. 6 for twelve months 72					
Total .. 474					
9. Potdars to accompany remittances for taluk offices.	50	50	..	44	To be entertained when required.
10. Nine clerks on Rs. 15 each for one month for the compilation of statistics of lands transfers.	..	135	..	..	Government Order, No. 3080, dated 17th June 1897.

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Vizagapatam.	RS.	RS.	RS.	RS.	
11. One clerk on Rs 30 and two clerks on Rs. 15 each for examining the permanent settlement and other old accounts.	..	60	..	285	Dispensed with.
Gódávari.					
12. Establishment for measuring irrigated lands in the Nidadavolu and Baharzalli estates—	1,352	1,352	1,352	1,444	Government Order, No. [illegible]07-Rev., dated 24th September 1890.
RS.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Expenditure for one month 260					
Expenditure for five months 1,300					
Travelling allowance and contingencies 52					
Total .. 1,352					
13. A channel superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Eleru.	288	288	288	288	Government Orders, No. 349, dated 31st March 1887, and No. 1402, dated 21st April 1890.
14. To maintain irrigation accounts in the Pittapur zemindari—	648	648	648	423	The continuance of this establishment has been sanctioned until 31st March 1898. Government Order, Mis. No. 1439-Rev., dated 15th March 1897. The Collector's estimate for 1898-99 will be retained subject to formal application to Government.
RS.					
Three karnams on Rs. 10 each. 30					
Six watchmen on Rs. 4 each .. 24					
Total .. 54					
15. One karnam on Rs. 6 for four months and two vettis on Rs. 4 each for two months for the measurement of the irrigated area of Potavala and Coringa.	40	40	..	46	Government Order, Mis. No. 2079-Rev., dated 23rd April 1897. The Collector's provision for the next year will be retained subject to formal application to Government.
16. For arranging the records of the Headquarter Deputy Collector's office—	..	39	..	..	Government Order, Mis. No. 2431-Rev., dated 22nd June 1896. The establishment has been dispensed with.
RS.					
One clerk 15					
One attender 8					
Total .. 23					
17. Two clerks on Rs. 15 each for sorting the records of the Collector's office.	360	120	360	571	The Collector in his letter disposed of in Board's Proceedings, 6 Mis. No. 3026, dated 13th August 1897, recommended the retention of the establishment sanctioned in Government Order, No. 1876, dated 15th May 1896, for a further period of one year from July last; but the Board declined in view of the present financial pressure to submit the Collector's proposal for the sanction of Government. The establishment may have to be re-entertained from the beginning of the next official year. Hence the retention of the Collector's provision.
18. Two clerks on Rs. 15 each for sorting the records of the Sub-Collector's office.	..	180	..		The retention of the establishment was sanctioned for a further period of six months. Government Order, Mis. No. 1833-Rev., dated 5th April 1897.
19. Two clerks on Rs. 15 and two attenders on Rs. 8 each for six months for arranging the records of the Amalápuram and Bhimavaram taluks.	..	276	..		Government Order, Mis. No. 165-Rev., dated 11th January 1897.

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Gódávari—cont.	RS.	RS.	RS.	RS.	
20. One clerk on Rs. 25 for compensation work in the Sub-Collector's office.	..	88	98	391	Dispensed with on 8th August 1897.
21. One clerk on Rs. 15 for compensation work in the Amalápuram Taluk office.	..	30			Do. on 10th " "
22. Establishment for measuring irrigated lands in delta taluks—	5,688	5,688	5,688	139	Sanctioned for two years—*vide* Government Orders, Mis. No. 3821, dated 24th September 1896, and Mis. No. 4945, Revenue, dated 4th December 1896.
RS.					
Three Revenue Inspectors on Rs. 40 each 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each 300					
Ten peons on Rs. 6 each.. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
23. Compensation establishment in the district.	..	..	..	..	Government Orders, No. 1715, dated 4th May 1896, and No. 1279, dated 31st January 1897.
General establishments—	420	420	420	1,307	The retention of one Revenue Inspector on Rs. 35 and of two clerks on Rs. 15 each was sanctioned up to 30th September 1897—*vide* Government Order, Mis. No. 2875, dated 7th June 1897. The Collector considers that the continuance of all the establishments is necessary, as applications for land are being received from the eastern and western deltas.
One clerk on Rs. 20 in the Head Assistant's office.					
One clerk on Rs. 15 in the Headquarter Deputy Collector's office.					
24. Sub-divisional establishments—	1,500	1,500	1,500		
RS.					
Two Revenue Inspectors on Rs. 35 each 70					
One Revenue Inspector 25					
Two clerks on Rs. 15 each .. 30					
Total .. 125					
25. For collecting water-rate in the Gudur estate—	720	720	720	..	The establishment is necessary pending introduction of Act II of 1894 and the revision of the village establishment—*vide* Government Order, No. 3267, Revenue, dated 14th August 1896.
RS.					
Three monegars on Rs. 6 each. 18					
Two do. on " 5 " 10					
Eight do. on " 4 " 32					
Nellor					
26. One shroff on Rs. 10 for the Póluru Subtreasury.	80	120	120	..	Government Order, No. 872, Financial, dated 8th August 1896.
27. One measuring officer on Rs. 25 for three months for acquiring lands for the Sangum project.	..	75	..	50	Government Order, Mis. No. 4339, Revenue, dated 19th August 1897.
Cuddapah.					
28. Two [illegible]					

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Bellary.	RS.	RS.	RS.	RS.	
30. Sub-Magistrate and establishment for Ramandrug— RS. One Sub-Magistrate .. .. 100; One clerk .. .. .. 20; Two peons on Rs. 7 each .. 14; One masalchi .. .. .. 6; Total .. 140	700	523	700	529	To be kept on while the convalescent depôt remains at Ramandrug (Government Order, No. 650, dated 3rd April 1890). The revised estimate represents the actual expenditure of the year.
Kurnool.					
31. Establishment for the Kurnool-Cuddapah canal— RS. One clerk .. .. .. 50; Do. .. .. .. 30; Do. .. .. .. 22; One peon .. .. .. 8; Two peons on Rs. 7 each .. 14; One masalchi .. .. .. 6; Total .. 130	65	1,560	65	,276	The deputation of a Deputy Collector has been extended for a further period of one year—*vide* Government Order, Mis. No. 1801, dated 3rd April 1897.
Madras.					
32. Establishment for arranging records in the Deputy Collector's office— RS. One clerk .. .. .. 100; Do. .. .. .. 50; Do. .. .. .. 45; Do. .. .. .. 40; Do. .. .. .. 30; Two clerks on Rs. 25 each .. 50; One clerk .. .. .. 20; One attender .. .. .. 10; Two attenders on Rs. 8 each. 16; Do. on „ 7 „ 14; Total .. 375	..	4,483	2,250	4,477	The retention of the establishment, costing Rs. 375 per mensem, for a further period of six months was sanctioned in Government Order, Mis. No 2975, dated 12th June 1897. The Collector's estimate of Rs. 4,483 has been retained.
Chingleput.					
33. One superintendent on Rs. 25 and ten watchmen on Rs. 5 each for four months for collecting the Government share of the produce in two reverted inam villages.	225	310	..	194	Government Order, Mis. No. 1328, dated 9th March 1897. As the actuals up to June last amounted to Rs. 284, the Collector's estimate of Rs. 310 has been retained for the current year. The budget estimate for the next year represents the figure provided by the Collector.
North Arcot.					
34. For arranging old records in the Collector's office— RS. Two clerks on Rs. 20 each.. 40; Four clerks on „ 15 „ .. 60; One attender on Rs. 7 .. 7; Total .. 107	1,284	1,284	1,284	1,127	Sanctioned for three years from 1st April 1896—*vide* Government Order, No. 78, dated 9th January 1896.
35. One clerk on Rs. 15 for one year for sorting the records of the Head Assistant's office.	46	134	..	..	Government Order, No. 2311, Revenue, dated 7th May 1897.
18. Two clerks on [illegible] the records of the [illegible] office.	..	..	120	120	Sanctioned up to 31st March 1897 Government Order, No. 3655, April 1897. The provisi
19. Two clerks on Rs. 15 and two attenders on Rs. 8 each for six months for arranging the records of the Amalápuram and Bhimavaram taluks.	..	276	..		Government Order, Mis. No. 165- Rev., dated 11th January 1897.

Temporary Establishments—*cont*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Madura.	RS.	RS.	RS.	RS.	
39. Four clerks on Rs. 15 for arranging and indexing records in the Collector's office.	..	480	720	670	Sanctioned up to 13th February 1897, (Government Order, No. 737, dated 20th February 1896). The retention of the establishment was sanctioned for a further period of eight months—*vide* Government Order, Mis. No. 1658, dated 26th March 1897.
40. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyár project— General establishment— RS. One clerk .. .. .. 20; Do. .. .. .. 15; One attender .. .. 8; Three peons on Rs 7 each. 21; One masalchi .. .. 6; Total .. 70	1,380	1,065	..	3,405	The establishment was sanctioned up to 1st April 1897—*vide* Government Order, No. 668, Financial, dated 16th June 1896. The Collector has in his letter, No. 881-Genl., dated 2nd April 1897, recommended the following establishment, viz.— (1) One clerk on Rs. 30 and one on Rs. 15 for the Deputy Collector. (2) One clerk on Rs. 20 for the Tahsildar. (3) Three Revenue Inspectors on Rs. 50 instead of Rs. 40. The Collector provides Rs. 5,304 under the revised estimate of the current year and Rs. 5,892 under the budget estimate of next year. Presuming that the increase asked for by the Collector will be brought into force from 1st October next, the revised estimate for the current year is fixed at Rs. 5,227. For 1898-99, the Collector's estimate is retained subject to formal application for the sanction of Government.
41. Sub-divisional establishment— RS. One Tahsildar .. .. .. 150; One clerk .. .. .. 15; Two peons on Rs. 7 each .. 14; One masalchi .. .. .. 6; Three Revenue Inspectors on Rs. 40 each .. .. .. 120; Three peons on Rs. 7 each .. 21; Total .. 326	4,512	4,162	4,752		
42. One clerk on Rs. 20 and two clerks on Rs. 15 each for five months in the Madura taluk.	..	300	..	..	Government Order, Mis. No. 1464, Revenue, dated 16th March 1897.
43. Two clerks on Rs. 15 each for five months in the Mélúr taluk.	..	180	..	..	Government Orders, Mis. No. 1980, Revenue, dated 13th April 1897 and Mis. No. 2271, Revenue, dated 5th May 1897.
44. For the disposal of darkhasts pending in the Kodaikánal Deputy Tahsildar's office— RS. One Revenue Inspector .. 40; Local allowance .. .. 5; One peon .. .. .. 6; Local allowance .. .. 2; Total .. 53; For three months .. 159	..	159	..	..	Government Order, Mis. No. 2068, Revenue Department, dated 25th May 1897.
Tinnevelly.					
45. A clerk on Rs. 15 for arranging records in the Srivilliputtúr taluk.	..	30	24	142	Dispensed with.
Nilgiris.					
46. For arranging records in the Collector's office— RS. One clerk .. .. .. 30; Do. .. .. .. 25; Total .. 55	..	220	231	605	Dispensed with.
47. For registering damages caused by the progress of work on the Nilgiri Railway— One Revenue Inspector .. One peon	828	708	282	498	The establishment was first sanctioned for ten months—*vide* [illegible] Order

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Salem.	RS.	RS.	RS.	RS.	
48. To record irrigation and to collect revenue from mittah lands irrigated by the Burar project channels— RS. One Karnam .. .. 10 One vetti .. .. .. 3 Total .. 13	156	156	156	..	Sanctioned pending introduction of Madras Act II of 1894 into the district (Government Order, No. 394, dated 29th January 1896.)
South Canara.					
49. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	1,140	1,181	Government Orders, No. 558, dated 4th July 1889, No. 3266, dated 18th July 1892, and No. 636, dated 11th February 1895.
50. Five clerks on Rs. 10 and five on Rs. 7 for searching for documents in taluk offices.	1,020	1,020			
Malabar.					
51. Escheat clerk in the Hosúr office ..	240	240	240	1,585	Sanctioned up to 31st March 1898 (Government Order, Mis. No. 1897, dated 7th April 1897). The retention of the establishment for another year, *viz.* up to 31st January 1898, has been sanctioned in Government Order, Mis. No. 1285, Revenue, dated 6th March 1897.
52. Two escheat clerks on Rs. 30 and 20 in the Cochin Deputy Collector's office.	600	600	600		
53. Establishment for the registration of jenmam titles.					
Deputy Collectors' establishments— RS.	4,944	4,944	22,560	16,811	Government Order, No. 1516, dated 22nd April 1896, and No. 900, Financial, dated 14th August 1896.
Two head clerks on Rs. 50 each 100					
Two clerks on Rs. 25 each. 50					
Two clerks on Rs. 20 each. 40					
Four clerks on Rs. 15 each. 60					
Two attenders on Rs. 10 each 20					
Four surveyors on Rs. 20 each 80					
Four peons on Rs. 7 each. 28					
Four peons on Rs. 6 each. 24					
Two masalchis on Rs. 5 each 10					
Total .. 412					
54. Taluk establishment— RS.	17,616	17,616			
Twenty-one Revenue Inspectors on Rs. 50 each .. 1,050					
Thirty-three peons on Rs. 6 each 198					
Eight clerks on Rs. 20 each. 160					
Four clerks on Rs. 15 each. 60					
Total .. 1,468					
55. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	540	540	..	..	The further retention of the establishment up to 30th September 1898 was sanctioned by Government—*vide* Government Order, Mis. No. 4802, dated 11th September 1897. The Collector's estimate for the next year is retained subject to formal application to Government.
12. Two clerks on Rs. 15 and two on Rs. 8 each for six months for arranging the records of the Amalápuram and Bhímavaram taluks.					The retention of the clerk was sanctioned up to September 1897—

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Malabar—cont.	RS.	RS.	RS.	RS.	
58. Four clerks on Rs. 15 each with local allowance in the Wynaad Taluk office.	1,080	990	..	..	Sanctioned for ten months—*vide* Government Order, Mis. No. 1397, dated 12th March 1897. Collector considers that the establishment is necessary till the end of the next official year.
59. Three Revenue Inspectors on Rs. 25 each for six months in the Kóttayam taluk for inspecting and bringing under assessment certain unassessed lands.	..	450	..	..	Government Order, Mis. No. 3667, dated 16th June 1897.
60. Fifty-seven taluk sheroffs on Rs. 10 for the four kist months.	1,850	1,850	1,850	1,026	Government Orders, No. 2693, dated 5th May 1888, No. 1344, dated 28th March 1895, No. 2189, dated 30th May 1895, and No. 1105, dated 19th March 1895.
Total ..	54,678	63,039	52,682	43,445	

Establishment entertained an account of famine.

Gánjam.					
61. Deputy Tahsildar and gumastahs ..	..	2,500	..	..	....
Vizagapatam.					
62. Revenue Inspectors and gumastahs ..	..	600	..	..	....
Anantapur.					
63. Deputy Tahsildars	..	3,000	..	..	....
Cuddapah.					
64. Deputy Tahsildars and gumastahs ..	..	3,300	..	..	....
Bellary.					
65. Establishment in the Huzur	..	1,870	..	314	....
Deputy Tahsildars and gumastahs ..	..	3,370	..		
Kurnool.					
66. Deputy Tahsildars and gumastahs ..	..	2,450	..	66	....
Total ..	..	17,090	..	380	

Items.	Budget estimate for 1898-99.	* Revised estimate for 1897-98.	Sanctioned estimate for 1897-98.	Accounts for 1896-97.	Remarks.
1	2	3	4	5	6
Establishment for the disposal of loan applications.					
Ganjám.		Rs.		Rs.	
67. One Tahsildar for Berhampur taluk on Rs. 150 for one month. Two Revenue Inspectors on Rs. 35 each for the above taluk. Two others for Goomsur taluk for the above period. One clerk on Rs. 15 for the Special Loans Tahsildar for a fortnight and two peons on Rs. 6 each for the above for one month.	No forecast can be made of the requirements for the year 1898-99 as they will depend entirely upon the state of the season. The budget estimate may be fixed at Rs. 5,000 to provide for unforeseen charges.	500	An allotment of Rs. 10,000 was applied for in Board's Proceedings, No. 1690, dated 6th March 1897, to meet the cost of temporary establishment on account of loans work. But Government in its order, Financial No. 351, dated 22nd April 1897, in the budget under 3. Land Revenue charges of District Administration and that under other heads with reference to actuals then available.	..	The Tahsildar and the four Revenue Inspectors were sanctioned in Government Order, Mis. No. 2299, dated 7th May 1897, and the other establishments in Government Order, Mis. No. 3649, dated 15th July 1897. The Collector applied for the *retention* of the Tahsildar and his establishment for a further period of one month, which was sanctioned in Government Order, Mis. No. 3803, dated 22nd July 1897. The actuals come to Rs. 486 or Rupees 500 in round numbers. The revised estimate has therefore been fixed at Rs. 500.
Vizagapatam.					
68. Two Revenue Inspectors on Rs. 35 each and two clerks on Rs. 15 each at one Revenue Inspector and one clerk for each of the taluks of Golgonda and Sarvasiddhi.		400		..	An establishment consisting of one Revenue Inspector and one clerk was sanctioned for the Golgonda taluk in Government Order, No. 180, Revenue, dated 18th March 1897, for a period of three months, and a similar establishment for the Sarvasiddhi taluk in Government Orders, Mis. No. 2754, dated 31st May 1897, and Mis. No. 2941, dated 11th June 1897, for the same period. The Collector applied for the retention of the establishment sanctioned for the latter taluk and of the clerk for Golgonda for three months more, and this was sanctioned in Government Orders Mis. No. 4654, dated 4th September 1897, and No. 3899, dated 27th July 1897. The cost of the establishment up to the end of September beyond which the establishment should not be retained under the recent orders of Government amounts to Rs. 375, and the revised estimate has therefore been fixed at Rs. 400 in round numbers.
Kurnool.					
69. Two Tahsildars on Rs. 150 each one for Pattikonda and the other for Ramallakot. Nine Revenue Inspectors on Rs. 35 each— Pattikonda .. .. 3 Nandyal .. .. 3 Sirvel .. .. 1 Koilkuntla .. .. 1 Ramallakot .. .. 1 Two clerks on Rs. 20 each at one for each Tahsildar. Three clerks on Rs. 15 each, two for Pattikonda Special Tahsildar and one for Ramallakot Tahsildar. Four peons on Rs. 7 each at two for each of the Tahsildars. Nine peons on Rs. 6 each, one for each Revenue Inspector.		2,650		..	The Tahsildars and their establishments were sanctioned in Government Orders, No. 2547, dated 18th May 1897, No. 4600, dated 2nd September 1897, and No. 4981, dated 22nd September 1897, and the Special Revenue Inspectors in Government Orders, No. 1036, dated 22nd February 1897, No. 2360, dated 11th May 1897, No. 2559, dated 19th May 1897, No. 3537, dated 12th July 1897, and No. 4601, dated 2nd September 1897. As under the recent orders of Government the establishment should not be retained beyond the 30th September 1897 and the cost calculated approximately from the date of sanction up to 30th September would come to Rs. 2,628. The revised estimate has therefore been fixed at Rs. 2,650 in round numbers.
Bellary.					
70. Two Tahsildars on Rs. 150 each. Ten Revenue Inspectors on Rs. 40 each— Alúr .. .. 3 Bellary .. .. 1 Hadagalli .. .. 1 Adóni .. .. 3 Rayadrug .. .. 1 Four clerks on Rs. 25 each. One clerk on Rs. 25 for Alúr. Four clerks on Rs. 20 each— Adóni .. .. 2 Alúr .. .. 1 Rayadrug .. .. 1 Four copyists on Rs. 12 each for Alúr. Six peons on Rs. 7 each for the Special Loans Tahsildars. Ten peons on Rs. 6 each for the Special Revenue Inspectors.		4,500		180	Two Tahsildars on Rs. 150 each with an establishment consisting of two clerks on Rs. 25 each and three peons on Rs. 7 each were sanctioned for the district in Government Order, No. 1404, dated 13th March 1897. Ten Revenue Inspectors on Rs. 40 each and 10 peons on Rs. 6 each were sanctioned from time to time for the taluks noted in column 1, in Government Orders, No. 5293, dated 22nd December 1896, No. 281, dated 18th January 1897, No. 359, dated 21st January 1897, No. 751, dated 9th February 1897, No. 1413, dated 13th March 1897, No. 2124, dated 28th April 1897, No. 2126, dated 28th April 1897, and No. 3586, dated 13th July 1897. The retention of six of these Revenue Inspectors for further period was sanctioned in Government Orders, No. 2408, dated 12th May 1897, and No. 3174, dated 23rd June 1897. The clerks on Rs. 25 and Rs. 20 were sanctioned in Government Orders, No. 1413, dated 13th March 1897, No. 2126, dated 28th April 1897, No. 4982, dated 22nd September 1897, and No. 5293, dated 22nd December 1896, and the four copyists in Government Order, No. 2421, dated 13th May 1897. The cost of the establishments for the periods for which they were sanctioned and up to the end of the current month, viz., September comes approximately to Rs. 4,413. Adding to this, the cost of two clerks on Rs. 25 each whose retention during October was recommended in Board's Proceedings, No. 7946, dated 28th September 1897, the total cost will amount to Rs. 4,463. The revised estimate has therefore been fixed at Rs. 4,500 in round numbers.
Anantapur.					
71. Three Tahsildars on Rs. 150 each— Anantapur .. .. 1 Gooty .. .. 1 Tadpatri .. .. 1 Thirteen Revenue Inspectors on Rs. 40 each— Gooty .. .. 3 Anantapur .. .. 2 Tadpatri .. .. 2 Dharmavaram .. .. 2 Kalyandrug .. .. 2 Hindupur .. .. 1 Madakasira .. .. 1 Twelve peons on Rs. 6 each at one for each of the Revenue Inspectors, except of Hindupur. Nine peons on Rs. 7 each at 3 for each Special Loans Tahsildar. Eleven clerks on Rs. 25 and two clerks on Rs. 20.		5,900		95	An establishment consisting of two clerks on Rs. 25 each and three peons on Rs. 7 each was sanctioned for each of the two Special Tahsildars sanctioned in Government Order, No. 1404, dated 13th March 1897, and a similar establishment consisting of one Tahsildar on Rs. 150, two clerks on Rs. 25 each and three peons on Rs. 7 each was sanctioned for the Tadpatri taluk in Government Orders, No. 3295, dated 29th June 1897, No. 3253, dated 28th June 1897, and No. 3696, dated 19th July 1897. The several Revenue Inspectors and peons as per details noted in column 1 were sanctioned from time to time in Government Orders, No. 5294, dated 22nd December 1896, No. 43, dated 5th January 1897, No. 748, dated 9th February 1897, No. 1873, dated 7th April 1897, No. 2494, dated 15th May 1897, No. 3253, dated 28th June 1897, No. 3993, dated 31st July 1897, and No. 4569, dated 31st August 1897; and the clerks in Government Orders, No. 4712, dated 21st November 1896, No. 1523, dated 20th March 1897, No. 1873, dated 7th April 1897, No. 2494, dated 15th May 1897, and No. 3253, dated 28th June 1897. The retention of seven of these Revenue Inspectors were sanctioned in Government Orders, No. 1873, dated 7th April 1897, No. 2494, dated 15th May 1897, No. 3253, dated 23rd June 1897, No. 3475, dated 8th July 1897, No. 3645, dated 15th July 1897, No. 4983, dated 22nd September 1897, and No. 4998, dated 23rd September 1897. The cost of the establishments for the periods for which they were sanctioned and up to the end of September comes to Rs. 5,923, and the revised estimate has therefore been fixed at Rs. 5,900 in round numbers.
Cuddapah.					
72. Two Tahsildars on Rs. 150 each, one for Jammalamadugu division and the other for Rayachóti and Vayalpad taluks. Two clerks on Rs. 20 each at one for each Special Loans Tahsildar. Four peons on Rs. 6 each at two for each Tahsildar.		800	180	..	An establishment consisting of one Tahsildar on Rs. 150, a clerk on Rs. 20 and two peons on Rs. 6 each, was sanctioned in Government Order, Mis. No. 3204, dated 24th June 1897, and a similar establishment consisting of one Tahsildar on Rs. 150, a clerk on Rs. 20 and two peons on Rs. 6 each was sanctioned for Rayachóti and Vayalpad taluks in Board's Proceedings, No. 7308, dated 7th September 1897. The approximate cost of the establishment up to the end of September comes to Rs. 816, and the revised estimate has therefore been fixed at Rs. 800.
Total ..	5,000	14,750	180	275	
Establishment dispensed with ..	..	..	..	2,079	
Reserve .. { General establishment .. .. / Sub-divisional establishment ..	161 161	96 25	1,138	..	
Total .. { General establishment .. .. / Sub-divisional establishment ..	13,300 46,700	21,800 73,200	..	..	
Grand Total ..	60,000	95,000	54,000	46,179	

* The revised estimate for the current year has been fixed on the assumption that the special establishments will be dispensed with at the end of September, except in Bellary for which two clerks for October have been provided. It is possible that other Collectors may also ask for some temporary establishments for one or two months more, but as there is no definite information on the point no provision has been made.

INDIAN TELEGRAPHS.

Code Class. | Monthly Number.

To (Office) Telegraph | From (Office) Meerut

Words.	Day.	Hour.	Minute.	Official Instructions.
	7	15	905	

To (Person) 1st-wrt-
Ale Copt-

From (Person) A.M.C
Ft Meerut

[illegible]

64 Word Form. F.C 2.

Recd. from ... I.N.
At ... Hrs. ... Mts by ...

Sent to ... I.N.
At ... Hrs. ... Mts by ...

Telegraph Master

O. & P.—No. 453 T—7 & 27—240 0000.

~~NOTE FOR TIE~~

INDIAN TELEGRAPHS.

Code Class. | Monthly Number.

To (Office)

From (Office)

Words	Day.	Hour.	Minute.	Official Instructions.

To (Person)

From (Person)

64 Word Form.

F.C.2.

Recd from I.N.

At Hrs. Mts by

Sent to I.N.

At Hrs. Mts. by

Telegraph Master.

P—No. 633 T.—7-6-97—240000.

~~Hon'ble Member~~ Sir Henry Pliatt

I don't understand how the Estimates under Reports & D. are tracks can be framed. The Collectors' estimates are —

Revised for 97/98 R 89020
Budget — 98/99 R 95000

The BD forest Estimates are —

Revised for 97/98 R 95000
Budget 98/99 R 85000

Last year the BD accepted the Collectors estimates.

? 12 4/12/97

I think we might say 90 & 85. It does no harm & keeps right with Govt

4/12/97

To ~~Financial Dept~~ Revenue for favour of ~~concurrence~~ concurrence or Remarks

8/12 6/12/97

In Dft as

C.No.8924.

FOR ORDERS.

For convenience of refer the revised and ~~two~~ Budget estimates under the several heads are exhibited in one view in the annexed statement in comparison with the Budget estima for the current year.

2. RECEIPTS.-- There ~~is~~ a total decrease of .02 lakhs in the Budget estimates as compared with the sanctioned estimates for the current year. But th difference is small and does not call for special notice.

3. CHARGES.-- The total of the Revise estimates under the several heads exceeds the total sanctioned estimates for the current year by 2.81 lakhs. Th greater portion of this appears under Land Revenue-charges of district administration and is due to famine, which has occasioned increased expenditure as follows:-

	Estimate lak
Temporary establishments ..	.1
Establishments for Loan applications ..	.1
Famine batta	.1
Travelling allowance Fees for searches in Registration offices..	.1
	1.2

Carriage of stationery and

	lakhs.
Records ..	.11
Telegrams ..	.22
Postage charges ..	.18
Remittance of treasure	.07
Total	2.37

The Revised estimates will undergo further revision later on at the hands of the Acct-Genl. and need not therefore be dealt with at length in this note.

The Budget estimates for 1898-9 under the several heads exceed those for the current year by 1.17 lakhs, of which .82 lakhs represents the provision made by the Board for improving the position of taluk gumastahs. The total provision for this purpose is 1.03 lakhs, but a fifth of this will be shown under XIX.A--LAW & JUSTICE. The remaining increase in the Budget estimates-.35 lakhs-is spread over a number of heads and does not call for special notice.

5. In Finl. G.O. no 2,408 dated 15-11-97 it was stated that owing to financial pressure no increased provision should be made under charges which may not be covered by increased receipts. The Board's report on the ~~Land~~ Revenue receipts will not reach this office for about 20 days yet and it cannot be said whether the requirement of the Finl. Department can be satisfied.

For orders as to whether

But here 1·03 is wrongly shown as to be recovered from encumbrances etc.?

flagged B.

		Budget Estimate 1898-99	Revised Estimate 1897-98	Budget Estimate 1897-98
		Rs.	Rs.	Rs.
	Receipts.			
XII	Interest on arrears of Revenue	9,100	9,100	10,000
XXI D.	Village officers' Examination Fees	2,000	2,000	1,400
XXIII B.	Sales of Gazettes &c.	18,000	18,000	18,500
XXIII C.	Other Press Receipts.	8,500	8,500	9,000
XXV	Miscellaneous — Sale of wild animals destroyed.	4,000	4,000	4,000
XXV	Fishery Receipts	16,600	16,000	17,000
		58,200	57,600	59,900
	Expenditure.			
I.	Refunds and Drawbacks.	85,000	95,000	71,000
3 A.	Land Rev— Charges of District Admn.			
	General Establishments	22,10,310	23,71,220	22,43,669
	Sub-Divl Establishments	17,27,997	17,05,560	15,96,442
	Amindivi Coir Estabt	35,000	35,000	35,000
	Local & Spl Funds Estabt in Collrs offices	64,733	64,800	64,829
	Hospital Charges	10,260	8,520	10,260
3. D.	Land Records & Agriculture— Revenue Inspectors	2,98,700	2,98,700	2,99,300
14 A.	Interest on Misc. accounts	50	50	50
18 I.	Board of Rev. Inam Commr	1,78,000	1,89,000	1,74,510
26 M.	Village officers' Examinations & Estabts	750	600	660
30. A.	Stationery purchased in the Country	6,000	6,000	6,000
30 C.	Govt Presses	66,400	64,400	64,800
30. D.	Printing at Private Presses	2,300	2,300	3,200
32.	Charges for Remittance of Treasure	21,500	32,400	21,500
	Rewards for Destruction of Wild Animals	24,000	24,000	24,000
32 D.	Charges on account of Pearl Fishery	6,700	5,700	7,000
32 E.	Charges on account of Fishery Collns	7,000	5,000	5,000
		47,44,700	47,41,700	49,08,450	46,27,0

Encl: Sept.

the increased provision made by the
Bo d may be approved.

KQ
19/11/17

19/11/17.

Fin. Sept

Rev: C 21.8924

The absence of provision in the "revised" estimate(page 8) ~~of provision for R.1860 appears~~ on account of the local allowance to the Temporary Deputy Collector at Wynaad is not understood.

2. On page 10, the items "Temporary Establishment for the registration of Janmam titles in Malabar" and "Tempora Establishment for Assistant Collectors &c" are bracketted with a provision of R.13,300, while a provision of R.46,700 on page 16 is described as "Temporary Establishment including that for the registration of Janmam titles". The double provision or ~~unnecessary~~ repe tion of the item should be rectified.

3. On page 12, the item "Petty Repai to Buildings" is included under Contin gencies and again excluded in making t one-fifth deduction transferred to 19 LAW & JUSTICE-COURTS OF LAW-CRIMINAL COURTS, on page 14. This double entry can be avoi ed by inserting the item of "Petty Repairs to Buildings" lower down on pa 14 with Telegram and Postage charges. T same double entry occurs on page 18.

4. On page 14 a sum of R.51600 is en ed in the revised estimate and in the budget estimate for 1898-99 as the on fifth cost of Stationary Sub-Magistra ~~and~~ transferred to 19 A LAW AND JUSTI This figure does not correspond with the entries made by the High Court in the Law and Justice budget which are R.52795

C. 3/IV/97

Rs.52793 and Rs.52,230 respectively. The attention of the Board should be drawn to para 2 of G.O.No.886 Finl., d/-16th Decr./96.

5. On page 16, Rs.200 is shown as one-fifth cost of the Agency Sub-Magistrate's Establishment - but no corresponding provision appears in the Law and Justice budget.

6. On page 24, the provision for the Secretary should be calculated on the actual salary earned on 1st April as required by rule 58 of the budget rules and not as shown in the page of "Explanatory remarks".

7. "Clock winding" charges should be eliminated throughout the Estimates. It has recently been laid down in Financial that the winding of office clocks should be entrusted to a member of the office establishment and that Govt. should not be put to expense on this account.

8. In view of the straitened condition of the finances and the necessity for the exercise of the strictest economy, the following reductions should, it is thought, be made in the Board's estimates :-

5. LAND REVENUE - CHARGES OF DISTRICT ADMINISTRATION

GENERAL ESTABLISHMENTS

Contingencies

Detailed Head	Board's figure	Proposed figure	Reduction
Repairs to furniture	3600	2000 (a)	1600
Peons Belts & Badges	1200	700 (b)	500
Record Racks, Boards &c	1600	1100 (c)	500
Rattan Mats & Blinds	450	170 (d)	280
Table Cloth	500	400	100
Advertisements	600	500	100
Clock-winding	180	,,	180
Cooly Shroffs	240	200	40
Office Expenses & Miscellaneous	4250	4050	200
			3500

(a) Rs.3000 is provided in the revised estimates for the current year and the present is not the time for this class of expenditure.
(b) ,,1300 ——— do ——— do ——— do ———
(c) ,,2000 ——— do ——— do ——— do ———
(d) ,, 300 ——— do ——— do ——— do ———

SUB DIVISIONAL ESTABLISHMENTS

Supplies & Services

Detailed Head	Board's figure	Proposed figure	Reduction
Petty works of Construction	7,900	5,400	2,500
Contingencies			
Petty repairs to Buildings	28,600	25,600	3,000
Repairs to Furniture	2,400	1,500	900
Peons Belts & Badges	800	300	500
Clocking (winding) including Repairs	1,700	1,000	700
Record racks Boards &c.	200	100	100
Hot & Cold Weather Charges	900	800	100
Office Expenses & Misc.	5,640	5,440	200
			5,500

18 I GENERAL ADMINISTRATION - BOARD OF REVENUE

Contingencies

Detailed Head	Board's figure	Proposed figure	Reduction
Rattan mats	600	200	400
Clothing to servants.....	500	300	200
Record racks & boards....	2,200	1,360	940
Clock Winding	60	,,	60
			1,500

On further consideration this item appears unnecessary. Nethergun Tea-mines all have scales. Let all the unit tea-boxes be weighed there & their tare marked on each - Then the weight of each will be known without difficulty, whether a number of packages placed therein, the weight of each package is a constant quantity, within an ounce or two.

KS

I am afraid India will strike this out. However let it stand, but with it at 75 & provide from July only; and let the papers sent up to India accompanying - who has them now?

KS

9. Unless the steel-yards for Tahsildars' and Deputy Tahsildars' ~~kitcherries~~ treasuries referred to in the Note headed Contingencies on page 15 of the Board's proceedings are urgently needed and the supply cannot be deferred until better times, the provision on this account in the estimate might be struck out.

10. The retention of the provision for the improvement of the position of Taluk Gumastahs (page 16 of the Board's proceedings) appears to be open to question. The Govt. of India is almost certain to eliminate it and to defer the introduction of the scheme, even if it is sanctioned before next April. If the revised scheme has not yet been submitted to the Govt. of India it seems hopeless to endeavour to procure admission of the allotment.

11. With reference to the remark on page 31 of the Board's proceedings as regards the more prosperous Chank fishery Season it is observed that the receipts under XXV-Miscellaneous - FISHERY RECEIPTS (page 4) are placed at Rs.16,600 in 1898-99 against an estimate of Rs.17,000 in the current year. Either the receipts should be raised or the amount provided under 32-E.MISCELLANEOUS-Chank Fisheries-SUPPLIES AND SERVICES should be reduced.

12. It is requested that this estimate may be treated as very urgent with reference to the transferred provision to and from 19A LAW AND JUSTICE-COURTS OF LAW.

Cwb 30.11.97 KA 30.11.97

Revenue Department.

1. The following remarks are submitted with reference to the above note.

2. Para 1. Please see the telephonic message from the Board put up herewith. It will be observed that there is no temporary Deputy Collector in the Wynaad and that the local allowance payable to the permanent Deputy Collector in that taluk is included in the figure Rs. 3,57,000 shown against Deputy Collectors under "Revised Estimate".

3. Para 2. The former practice was to show the provision for temporary establishments under General establish-

First Dept

Please see red ink alteration in page 8 of the estimate, which makes the point clear.

Cwb KA

This is incorrect. The amount should be shown against the item to which it belongs

KA

Fin 29/11/97

Each the estimate will be reduced as

...ts only. In the form forwarded by ... Accountant-General to the Board for the current year the ... "temporary establishment" appeared ... h under General establishment (page ... of the Board's Budget) and also un- ... sub-divisional establishments (pag ... of the same). Under these circum- ...nces it is difficult to avoid makin ...ovision in both the places.

Para 8. The change proposed in the ...ancial note may be adopted.

Paras 4 to 7 and 11. The Board's ...ention will be called in the draft ...ee to the remarks of the Financial ...artment and the necessary altera- ...ns will be made in this office in ... Board's figures.

Paras 9 & 9. The Financial Depart- ...t proposed to reduce the estimates ...er certain items as shown in the ...atement attached to its note, the ...al reduction being Rs. 13,060. It is ... be presumed that the Board has ...efully fixed the estimates under ... several heads with reference to ...ual requirements and there is no ...ocation in this office to enable ... to see whether the estimates may be ...ased or raised in any case. It is ...erefore submitted that the reduction ...posed by the Financial Department ... arbitrary and that if the total ...vision be considered too much, the ...gher plan will be to tell the Boar

Fml Dept

✓ The lumped provision on p. 10. should at all events be ~~separately shown~~ separately divided up.

Cmb

Yes
8.12.97

MBP

The reductions will be accepted. It is just as well to make the arbitrary reductions in the case & settle the pigues at once. Allotments can be transferred during the year under normal code rules 8/12

Precisely but we get the figures fixed
8/12

It will be removed, at all events to 1.0
8/12

Yes, subject to remarks above
BS
4/12/97

so and suggest a lump reduction leav... the Board to apportion it as it plea... The present attempt to fix the estim... under each iter to a certain amount ... pears to be futile, as the Board has ... power to transfer funds from one ite... to another under the same major head ... It is submitted also that the propos... reduction Rs. 13,000 and odd is a ver... small matter.

7. The papers on the subject of ... improving the position of Taluk guns ... thas are in circulation. They are be... lieved to be with His Excellency.

KG
11/12/97

Fml Dept, Please see note above with marginal remarks. The estimates may be altered accordingly
8/12/97

To Fin. Dept

Financial

Please see marginal notes above. The arguments used in para 6 of the Rev. Dept. office note ~~are the same as~~ ... , if accepted, would render the majority of budget revisions absolutely useless and divest Govt. of a large portion of its financial control over expenditure. It is observed, however, that the estimates will be reduced as

suggested by this dept - It is understood that the estimates will enc: in Rev: to both Hon: Members, giving to the Hon'ble Financial Member second

AA.

Encls.
2.12.97

As the Law and Justice budget is under review and as changes are contemplated in the provisions made therein, will Revenue please consult Financial before finally striking the order on the Land Revenue budget

Encls.

AA 2.12.97

To Rev. Dept.

The necessary alterations have been made in red ink in the Board's estimates.

KD
3/12/97

3/12/97

Hon'ble Sir
Sir H Stokes.

JG.
4/12/97

[G. / 74]
1,000—3-9-97.

D

The provision appears to be R5350 - vide 5059 R. 27-9-97 (Fy S). The B.O.R. has been asked by telephone if this is correct

GW

R 5000 may be struck out, but the B.O.R. should be invited to cancel the N.P. about remittances + issue instructions in the sense of the Hon'ble Sir H Stokes remarks

JG

figure might be accepted

Yes
JG
7/12/97

NOTE ~~FOR THE CHIEF~~ SECRETARY.

With reference to the Revenue n.o reference of the 6th, it is not clear what figures Revenue proposes to adopt. The Hon: Sir Henry Stokes did reduce the provision for the improvement of Taluk Kumaslahs to 75 Lakhs; the Hon. Fin. Sec. would apparently place it at 1 Lakh. The provision for Steel yards to Talookdars & by Talookdars treasuries Cutcheries is apparently to be eliminated but it is not quite clear what this provision amounts to. These points should be first settled in the Revenue Dept, it is submitted. It is important that this estimate should be passed quickly as our Law and Justice estimate will be delayed until the Land Revenue charges are settled owing to the transferred provisions - ~~Fore not settled and important~~ estimates Encls

6/12/97

AA
6.12.97

JG

Rev. Dept.

H.M. For orders as to the provision to be entered for Salary Encls. - It was understood that as the matter was so doubtful the Financial Members part of the position of Taluk Kumaslahs are still in circulation

To Fin Dept

It will be seen that Rs000 will be deducted from the item "purchase of country articles costing less than Rs0" under Subdivsl estabts:

(2) that the provision for baley pumantahs will become -75- lakh

8/12.

5/12/97

To Fin Dept

Financial has nothing further to add. These deductions have been noted with reference to the provisions transferred to 19A Law & Justice

Cwb 8.12.97

8.12.97

To.

Revenue Dept.

Note for the Secretary

A draft order on D. No. 2992 prepared in accordance with the order of the Hon'ble Members is put up for approval.

2. At page 1 of the note, the Hon'ble Mr. Gross observes that he does not understand how the Board's estimates under "1. Refunds and Drawbacks" have been framed, Collectors' estimate under this head being rs. 82,000 and rs. 76,000 and the Board's Rs. 35,000 and Rs. 55,000. The Hon'ble Sir Henry Cliss would fix the estimates at 80 and 85 on the ground that it does no harm to keep receipt estimates low. It is submitted that the Board's explanation of the alteration (vide the last line but one of the explanatory remarks on page 7 of the current) that it has had regard to the results of the past four years, is that the Hon. Sir Henry Cliss has overlooked the fact that "Refunds & Drawbacks" is a charge head and not a receipt head. The Board's estimates have been left unaltered pending further orders on the subject.

3. The papers on the improvement of the position of Salt Revenue are still in circulation.

I think this experience [illegible] these two Rst estimates

9/12/97

understood that they are with His Excellency

Mr the Governor

KO

Cus 3/12/97

H.T.

Please see draft below, & note immediately above this explaining some outstanding points.

Handed from Hon Sec H Blair

S.H.

The draft order has been approved by the H.M.S subject to a slight modification in para I (vi). Please see the alteration proposed on a separate sheet. It will be substituted for the portion enclosed in blue pencil brackets. The H.M. refers to the S.O. in the old edition. In the revised edition the S.O. on remittances is no 235, which requires the escort officer to "see the boxes weighed". It does not, however, require him to see the money bags put into the boxes. Under the plan proposed now for ascertaining the weighs of each box, it will be necessary for the Officer to be present when the bags are put in.

Please see the note from the Financial Dept.

Revised para. inserted with reference to letter's note on original draft

SH

Re The subject of the revision of S.O. no 235 (revised edn) & separate orders will issue

(vi) The Govt will also claim out the provision of £5000 on account of the gold paid for Tabor treasuries.

The provision was made to carry out the direction in Article of the Civil Escort Code requiring the officer who escorts a remittance either to see for these put into the boxes to see the notes reckoned but [illegible] in present circs the Government [illegible] that the following plan may safely be accepted for ascertaining the weights of the remittance boxes. All remittance notes, coin & bullion, whether sent by the Bank of England, Standing Orders so as to require the escort officer to see the bags put into the boxes, as the notes will not, otherwise, either be necessary for the officer to

tare

as is known approximately within an ounce or two, the weight of the empty box will be ascertained in order to the ascertainment of the weight of the box & the total weight of bags & interior box.

will readily give

and at this weight the escort officer may accept as the weight & the entered in the receipt which he is required to sign under Act 650 N.7.

Rd 2.01

H.T. As I understand the weighment device was proposed in order to enable the

?

(Revised Edit

[9. / 13]
1,000 31-7-97

Very urgent

NOTE FOR THE Revenue Department

In the B.E. for 3
Land Revenue for 1898.99 please
eliminate the provision for one
Sub. Collector as the Law and
Justice Budget provides for a
Civilian Sub. Judge.

Cwb 9.12.97 MA 9.12.97

resent when the cash are put into
he boxes. The Board of Revenue is
equested to alter the Standing Order
o as to bring it into agreement with
he Civil Account Code in this particular.

10/12/97

9.

latter of the two
alternatives in
art 650. If he is present
& counts the bags as
they go into the boxes, he
does not require to trouble
with weighment.

The whole of the
subject may further
be discussed separately
& separate orders issued.
Meantime as the Rev.
Dept. is urgent for
the budget, they may
issue with the
first sentence alone.

SB
10/12

ccount officer to "see the boxes
oes not, however, require him to see the money
ags put into the boxes. Under the plan proposed now
r ascertaining the weight of each box, it will be
ecessary for the Officer to be present when the
ags are put in.

Please see the note from the Financial Dr
lows. A fresh sub-para has been proposed to be added
(12) Sanctioning of [illegible]

REVENUE DEPARTMENT.

210

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read G. O. No. 3822,

Land Rev. Pa. 25

G.O No 1039 of 11th Dec: 1897.

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

(1) The item 'Local allowances to one at Ayyasd' on page 4 of the B.P. would, as it stands, mean the local allowances payable to a temporary Deputy Collector; but it is understood that there is no such officer in the place. The item will, therefore, be altered to "Local allowances to a Deputy Collector in the Ayyasd" under previous estimate for the current year the provision on account of the local allowance is included in the figure Rs. 5,67,000 shown opposite to 'Deputy Collectors' instead of being shown separately as it should have been: this defect should now be rectified.

(ii) Under 10 of the B. P. provision is made for "temporary establishments for the registration of deeds" which is "Nil" and for "Temporary establishments for Asst. Collectors etc." Rs. of 13,300

...tion, Secs. — under such head should be separately shown.

(iii) On page 14 of the B.P. a sum of Rs.51,800 is provided under budget estimate for 1898-99 as "one-fifth cost of stationary Sub-registrars to be transferred from 19A, Law & Justice." This figure does not however correspond with the entry in the Law & Justice budget. of R52,073

A similar discrepancy appears to exist also with regard to the item "cost of the Agency Sub-registrar establishment", the Government have adopted the figures furnished by the Director of Revenue till he comes to Delhi. Cf. Sec. 22C financial notes of the Budget, 1898.

(iv) The provision for the salary of the Board's Secretary or each of the Proceedings should have been calculated on the actual salary earned during the 1st April as required by rule of the budget rules. The procedure adopted, as shown in explanatory memo. page 2E, is not correct.

(v) The provision for Elections under the head "Contingencies — General Administration" should be struck out. (page 24 of the B.P.)

The posting of office clerks should be entrusted to a member of the establishment.

Stet

On the subject of the revision of S.O. No 235 (revised edition) separate orders with reasons.

I suggested that this RD should be tried or examined etc R.D. about remittances. I also added to R.D. 201 We does not require that accts officer to see the bags put into the boxes, or the boxes weighed whereas Sec 150 of the Acct Code requires him either to see the bags put into the boxes, or these boxes weighed, & says that the T.O.C. should send remittance in such a way as to give a receipt for each & each boxes of each & each marks & weight. accordingly the S.O. is inconsistent with the Acct Code, & should be told to alter that order accordingly.

"or—bags said to contain—coin to value Rs."

The Hon Sir H Stokes' proposal was, that officer had the boxes shd be weighed before hand, & the weight marked on each permanently. Then, the weights of each bag of money being known approximately, the weight of the number of bags the box was supposed to contain shd be added when ascertained weight of the box. This will appreciate what our financial position justifies our not carrying out the letter of the Code, & this RD also mine to Stokes' letter approved.

(vi) The Government will also [illegible] out the provision of Rs.5000 on account yards for Tehsildars cup by Tehs treasuries."

On further consideration it is of opinion that all post taroo boxes should be weighed at the Sadar treasury, and is provided with seales, and the tare marked on each. the total re or each box will then without difficulty, whatever be the number rupees placed therein, secure the weight of the bag of rupees to be sent quantity within an ounce or the record or Revenue Officer issue instructions accordingly.

(vii) It is unlikely that the sch for the improvement of the position of Tehsildars suggested will be agreed to before the first July next the provision now by the Board of Rs.1,05,000 will accordingly be reduced to Rs. 75,000.

(viii) The budget estimate under B.Miscellaneous "Casual Expenditure" on page 60 of the B.P. is fixed at Rs.7000, Rs.2000 in excess of the budget estimate of the current year, but the history record shown on page 4 of the Proceedings do not exhibit any increase, the increase provision under charges will accordingly be struck out.

(ix) The Government consider [illegible] cost further reductions are called

...ded for in the Board's estimates
...the service year under "Supplies
...Services" and "Contingencies" as
...er in the accompanying statement
...the Board of Revenue will
...ested to communicate to the Accoun
...General the alterations that may
...found to be necessary with referenc
...observe (i), (ii) and (iv) above.

97

8/4/1947

...ins Fn. of Health.
..., Vill. Welf.
...4. Asst. Genl
...Genl. Supt.

50/4

Secs. 22.12.97

(x)

...provision
...proper
...estimates
...Collector

KO
10/12/97

4

3. Land Revenue — Charges of District Administration

Detailed Head	Board's figure	Proposed figure	Reduction
		General Establishments	
		Contingencies	
Repairs to furniture	3,600	2,000	1,600
Peons Belts and Badges	1,200	700	500
Record Racks, Boards &c	1,600	1,100	500
Rattan Mats and Blinds	450	170	280
Table cloth	500	400	100
Advertisements	600	500	100
Cooly charges	240	200	40
Offices expenses & Misc.	4,250	4,050	200
		Net saving	3,320
		Sub Divisional Establishment	
		Supplies & Services	
Petty Works of Construction	7,900	5,400	2,500
		Contingencies	
Petty repairs to buildings	28,600	25,600	3,000
Repairs to furniture	2,400	1,500	900
Peons Belts & Badges	800	300	500
Clerk mirzing including repairs	200	100	100
Record Racks, Boards &c	1,700	1,000	700
Hot & cold weather charges	900	800	100
Office expenses & Misc	5,640	5,440	200
		Net Saving	5,500

18 ~~7 General Administration — Board of Revn~~

Detailed Head	Board's figure	Proposed figure	Reduction
189 - General administration — Board of Revn — contingencies.			
Rattan mats	600	200	400
Clothing & Umbrellas	500	300	200
Record Racks & boards	2,200	1360	840
	Net saving		1440

1039

Government (1897) of Madras.

REVENUE.

Recd. — } 1897. — *Enclosures*

Regd. — } 1897. — *Spare copies*

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

DECEMBER.

Budget Estimate.

Approving, subject to certain remarks, the revised estimate of receipts (other than land revenue) and charges for 1897-98 and the — for 1898-99 for all items under its control with the exception of item "32 E. Miscellaneous—Charges on account of Fishery Collections—Maintenance of Fishery Vessels," and transferring the same to the Financial Department.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

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

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

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

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

(True Extract.)

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

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

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

Land Revenue No. 25.

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

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

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

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

Rxd. W. D'Mose.

50 Copies.

APPENDICES.

3. LAND REVENUE—Charges of District Administration.

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

18-I. GENERAL ADMINISTRATION—Board of Revenue—Contingencies.

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

RECEIPTS.

Detailed Account No. XIIB.—INTEREST.—Interest on Arrears of Revenue.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.	Explanatory Remarks.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	9,100	9,100	10,000	8,407	The totals of the Collectors' estimates have been adopted in round figures for both the years.

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

PROVINCIAL.					
Village Officer's Special Test Examination Fees	2,000	2,000	1,400	489	The actuals of the first four months of the current year have amounted to Rs. 537 against Rs. 20 in the corresponding period of last year. Collectors estimate the receipts under this head at Rs. 2,060 for the current year and a. Rs. 2,360 for 1898-99. As the examination is becoming popular everywhere and will be made compulsory from 1st January 1898, the Board would fix both the revised and the budget estimates at Rs. 2,000 in round figures.

Detailed Account No. XXIIIB.—STATIONERY AND PRINTING.—Sales of Gazettes, etc.

PROVINCIAL.					
Subscription to Gazettes, etc.	Collectorate Presses . .	6,600	6,600	6,000	6,594	The estimates have been framed with reference to the actuals of 1896-97 and the Collector's figures.
Sale of Acts and Books, etc.	Do. . .	11,400	11,400	12,500	10,125	
	TOTAL PROVINCIAL .	18,000	18,000	18,500	16,719	

Detailed Account No. XXIIIC.—STATIONERY AND PRINTING.—Other Press Receipts.

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

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

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

Detailed Account No. XXV.—MISCELLANEOUS.—Fishery Receipts.

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

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

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

3.—LAND REVENUE.

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

* Transferred to "32. Miscellaneous."

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

Summary.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	21,95,237		23,71,220		22,43,669		27,03,741	
SUB-DIVISIONAL ESTABLISHMENTS	16,94,370		17,05,560		15,96,442		11,81,855	
AMINDIVI COIR ESTABLISHMENT	55,700		35,000		35,000		39,854	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	64,433		64,800		64,829		63,877	
HOSPITAL CHARGES	10,260		8,520		10,260		7,991	
TOTAL	40,00,000		41,85,100			39,50,200		39,97,313

† Under the control of the Commissioners of Land Revenue.

Explanatory Remarks.

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

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

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

3.—LAND REVENUE.

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

* Transferred to "32. Miscellaneous."

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

Summary.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS	21,95,237		23,71,220		22,43,669		27,03,741	
SUB-DIVISIONAL ESTABLISHMENTS	16,94,370		17,05,560		15,96,442		11,81,855	
AMINDIVI COIR ESTABLISHMENT	35,700		35,000		35,000		39,854	
LOCAL AND SPECIAL FUNDS—ESTABLISHMENTS IN COLLECTORS' OFFICES	64,433		64,800		64,829		63,877	
HOSPITAL CHARGES	10,260		8,520		10,260		7,991	
TOTAL	40,00,000		41,85,100			39,50,200		39,97,313

† Under the control of the Commissioners of Land Revenue.

Explanatory Remarks.

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	Details.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.	Explanatory Remarks.
			GENERAL ESTABLISHMENTS.									
Salaries—	3	3	Collectors and Magistrates—Special (Ganjám, Vizagapatam and Tanjore) (2,500)[4]	86,400				86,400				
	16	16	1st Grade (2,333⅓)[4]	4,30,080		5,49,000		4,30,080				
	1	1	2nd „ (1,800)[4]	20,736				20,736		5,73,064		
	1	1	Collector of Nilgiris (2,000)[4] (*a*)	23,040				23,040				
	13	12	Sub-Collectors (1,166⅔)[4]	1,61,280				1,74,720				
	2	2	Principal Assistants to the Collectors, &c. (1,166⅔)[4]	26,880		1,73,000		26,880		1,60,743		
	*16	†15	Head Assistant Collectors (768⅓)[4]	1,32,768				1,41,620				
	2	2	Special „ „ (768⅓)[4]	17,702				17,702				
	* 1	2	Senior „ „ (768⅓)[4]	17,702		1,52,000		8,851		1,54,550		
			Assistant Collectors (560),[4] (385),[?] (358)	68,000		79,000		65,000		76,453		
	1	1	Deputy Collectors (*b*)—1st Class (700)	8,400				8,400				
	4	5	2nd „ (600)	36,000				28,800				
	14	13	3rd „ (500)	78,000				84,000				
	22	21	4th „ (400)	1,00,800		3,57,000		1,05,600		3,50,334		
	17	17	5th „ (300)	61,200				61,200				
	18	18	6th „ (250)	54 000				54.000				
			Temporary Deputy Collectors	9,400		19,000		5,300		14,068		
			Local Allowance to a Deputy Collector at Wynaad	1,800		...		1,800		1,823		
	64		Exchange Compensation Allowance.	86,004		84,100		95,044		1,13,887		
				14,20,192				14,39,173				
			Deduct—Probable Savings	*17,800*				*15,397*				
				14,02,392		14,13,100		14,23,776		14,45,822		
			Deduct—One-fifth (after deducting Rs. 6,000 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,79,278*		*2,81,420*		*2,83,555*		*2,87.684*		
				11,23,114		11,31,680		11,40,221		11,58,138		
			Add—One-third salary of Collector, Sea Customs, Madras, transferred from "9.—Customs" (page 58) (*c*)	9,856		9,820		9,939		10,107		
			Add—One-fifth salary of 2 Spl. Assistant Agents in the Hill Tracts transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	3,900		4,100		3,920		4,443		
					11,36,870		11,45,600		11,54,080		11,72,688	
			Collector's Office.									
			Vernacular Correspondence.									
Establishment—	22	22	Sheristadars 10 (225), 12 (200)									
	313	313	Clerks 20 (70), 20 (60), 3 (50), 20 (35), 40 (30), 57 (25), 22 (20), 129 (15), (45), (40).	1,58,220				1,57,620				
			English Correspondence.									
	231	231	Clerks 20 (150), (80), 20 (70), 22 (60), 23 (50), 20 (45), 22 (35), 21 (30), 25 (25), 19 (20), 38 (15).	1,29,900				1,29,900				
			Account Department.									
	348	348	Accountants 20 (85), (80), (50), 40 (45), (40), 40 (35), 21 (30), 22 (25), 74 (20), 128 (15)	1,15,800				1,15,800				
			Treasury and Stamp.									
	21	21	Cash-keepers 15 (125), (100), 5 (70).									
	57	57	Shroffs 15 (50), 15 (25), 3 (20), 24 (15).	60,180				60,180				
	56	56	Accountants 20 (25), 21 (20), 15 (15).									
			Carried over	4,64,100	11,36,870		11,45,600	4,63,500	11,54,080		11,72,688	

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	4,64,100	11,36,870		11,45,600	4,63,500	11,54,080		11,72,688
			Office Servants.								
Establishment—contd.	71	71	Gollahs 15 (10), 26 (8), 30 (7)								
	325	325	Attenders (14), 2 (12), 42 (10), 120 (8), 160 (7).								
	62	62	Muchis 21 (15), 20 (12), 21 (10)								
	21	21	Duffadars (14).								
	375	375	Peons 6 (11), 6 (10), 204 (8) 159 (7).	90,642				90,642			
	41	41	Masalchis (7), 40 (6)								
	41	41	Sweepers (6)								
	1	1	Gardener (9)								
	3	3	Scavengers (7), (5), (3½)								
				5,54,742				5,54,142		5,45,441	
			Sub-Collector's Office.								
	104	104	Clerks 15 (85), 15 (50), 15 (40), 15 (25), 29 (20), 15 (15).								
	15	15	Attenders (8)								
	15	15	Muchis (10)								
	15	15	Duffadars (10)	60,168				60,168		61,189	
	87	87	Peons (7)								
	15	15	Masalchis (6)								
	15	15	Sweepers (6)								
			Head and Special Assistant Collector's Office.								
	106	106	Clerks 22 (70), 20 (45), 20 (35), (30), (25), 22 (20), 20 (15).								
	20	20	Attenders (8)								
	21	21	Muchis (12), 20 (10)								
	106	106	Peons (10), 22 (8), 83 (7)	62,604				62,604		60,270	
	22	22	Masalchis (6)								
	1	1	Sweeper (6)								
	1	1	Scavenger (5)								
			Deputy Collector's Office.								
	189	186	Clerks (60), 2 (50), 42 (45), 3 (30), 2 (25), 47 (20), 89 (15).								
	45	45	Attenders (10), 44 (8)								
	143	143	Peons 2 (8), 139 (7), 2 (6)	73,344				74,784		80,576	
	43	43	Masalchis 42 (6), (5)								
	3	3	Lascars (7)								
	1	1	Sweeper (6)								
				7,50,858				7,51,698		7,47,476	
			Increase of pay to 1 Sub-Divisional Sheristadar	780				1,080		...	
			Local Allowance for Wynaad Head Assistant Collector's establishment, Nilgiris—Clerks 1 (35), 1 (15), 1 (10); Servants 2 (4), 2 (3½), 1 (3), 1 (2½).	1,896				1,896		4,827	
			Deputy Collector's establishment, Wynaad—Clerks 1 (25), 1 (15), 2 (10); Servants 1 (4), 3 (3½), 1 (3).								
			Temporary Establishment for the registration of Janmam titles in Malabar	13,300				22,560		46,179	
			Temporary Establishment for Assistant Collectors, &c.					31,440			
				7,66,834				8,08,674			
			Deduct—Probable Savings	3,534				6,674			
				7,63,300		*7,75,800		8,02,000		7,95,482	
			Deduct—One-fifth (except on Rs. 10,848 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*1,50,490*		*1,52,100*		*1,57,492*		*1,55,994*	
				6,12,810		6,23,700		6,44,508		6,39,488	
			Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	1,160		1,120		1,000		944	
			Carried over		6,13,970		6,24,820		6,45,508		6,40,432
					17,50,840		17,70,420		17,99,588		18,13,120

Explanatory Remarks.

Establishment—Permanent.—There is a net decrease of Rs. 70 per mensem in cost as compared with last year—*vide* Appendix A.
Temporary.—For details of the Establishments under general and sub-divisional, *vide* Appendix F.

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

EXPENDITURE.

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

	GENERAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		17,50,840		17,70,420		17,99,588		1,813,120
Allowances—	Tentage of Officers	33,400		33,400		33,400		32,982	
	Travelling Allowance of Officers	1,12,000		1,19,000		1,11,000		1,15,359	
	Travelling Allowance of Tahsildars	...		...		...		...	
	Travelling Allowance of Establishment	69,000		74,000		69,000		1,71,172	
	Conveyance Allowance—Tahsildar, Madras	...		...		...		480	
		2,14,400		2,26,400		2,13,400		3,19,993	
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	42,880		45,280		42,680		63,902	
	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	1,71,520		1,81,120		1,70,720		2,56,091	
	Add—For rounding	1,740		1,680		1,760		1,704	
		...	1,73,260	...	1,82,800	200	1,72,680	...	2,57,795
Supplies and Services—	Elephant Charges	3,000		3,000		3,000		2,900	
	Petty works of Construction	100		2,800		2,800		46,205	
	Cost of Land	100		500		50		1,672	
	Remittance of Treasure within the District	9,000		14,000		8,000		24,765	
	Law Charges in the Revenue Department	5,000		7,000		4,800		9,276	
	Charges for the service of Revenue Processes	100		200		500		19,996	
	Fees for Searches in Registration Offices	4,800		1,00,000		1,200		20,039	
	Remuneration to Copyists and Examiners	30,000		30,000		32,000		1,14,654	
	Management of Konde Estate, South Canara	6,230		6,250		6,250			
	Land Acquisition Charges	2,000		2,000		1,400			
	Registration Charges	400		400		400			
	Purchase of Demarcation Stones	...		...		...			
	Commission for collection of Water-tax	...		...		...			
	Translation of Mahratta Paimash Accounts	70		50		50		21,995	
	Cost of Treasure Bags	5,000		4,600		4,800			
	Examination of Female Gosha Pensioners	...		...		50			
	Stone quarry charges	...		...		...			
		65,800		1,70,800		65,300		2,61,539	
	Deduct—One-fifth of Elephant Charges transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	600		600		600		580	
		65,200		1,70,200		64,700		2,60,959	
	Add—One-fifth of the Charges of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	2,340		4,400		2,340		4,153	
	Add or *Deduct*—For rounding	— 213	67,327	...	1,74,600	20	67,060	...	2,65,112
Contingencies—	Purchase of European articles each costing less than Rs. 5	600		1,000		800		...	
	Purchase of European articles each costing not less than Rs. 5	900						434	
	Purchase of Country articles each costing less than Rs. 50	9,500		10,000		10,000		...	
	Purchase of Country articles each costing not less than Rs. 50	2,500		5,000		4,300		3,994	
	Purchase of Books	300		300		350		...	
	Purchase of Periodicals	400		380		380		912	
	Subscription to Newspapers	90		80		120			
	Cost of Europe stores (including freight)	200		370		500		1,964	
	Repairs to Furniture	2,000		3,000		2,000			
	Repairs to Boats	600		900		900			
	Liveries and Clothing of Servants	300		500		...			
	Peons' Belts and Badges	700		1,300		1,000			
	Carriage of Stationery and Records	22,000		28,000		22,000			
	Cloth for Records	2,000		2,000		1,930			
	Record-racks, Boards, &c.	1,100		2,000		2,100			
	Rattan-mats and Blinds	170		300		130		1,24,896	
	Table Cloth	400		400		400			
	Office Scales and Weights	700		600		480			
	Advertisements	500		660		490			
	Tolls	150		150		80			
	Prickly-pear Destruction Charges	100		300		100			
	Clock-winding	...		100		20			
	Hot and Cold Weather Charges	3,700		3,700		3,700		4,543	
	Sweepers' Allowances	50		80		80		...	
	Scavengering Expenses	700		700		550		...	
	Rents, Rates and Taxes	14,600		14,300		14,000		21,342	
	Binding Charges	4,400		4,400		4,500		3,229	
	Packing Charges	400		400		270		...	
	Lighting Charges	6,500		6,500		6,500		...	
	Carried over	75,560	19,91,427	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,027

Items.	Accounts. Average.	1894-95.	1895-96.	1896-97.
	Rs.	Rs.	Rs.	Rs.
Tentage of Officers	33,334	33,765	33,257	32,982
Travelling Allowance of Officers ...	1,12,099	1,07,573	1,13,364	1,15,359
Travelling Allowance of Establishment	1,54,828	1,47,103	1,46,209	1,71,172
Conveyance Allowance, Tahsildar Madras	666	918	600	480
Elephant charges	3,141	2,140	4,384	2,900
Petty Construction and Repairs ...	54,767	59,203	58,894	46,205
Cost of Land	3,055	7,416	76	1,672
Remittance of Treasure within the district	22,741	20,301	23,158	24,765
Law Charges in the Revenue Department	7,071	4,726	7,211	9,276
Charges for the Service of Revenue Processes	20,781	21,211	21,135	19,996
Fees for Searches in Registration offices	9,438	5,403	2,872	20,039
Remuneration to Copyists and Examiners	1,12,472	1,06,743	1,16,020	1,14,654
Stone Quarry Charges	105	25	244	37
Miscellaneous	17,910	14,515	17,219	21,995
Total ...	2,51,481	2,41,693	2,51,213	2,61,539
Contingencies.				
Purchase of Country articles each costing not less than Rs. 50 ...	3,188	3,292	2,279	3,994
Purchase of European articles each costing not less than Rs. 5 ...	679	659	945	434
Periodicals and Newspapers ...	969	1,322	676	912
Rents, Rates and Taxes	20,664	19,770	20,700	21,342
Hot and Cold Weather Charges ...	4,377	4,039	4,519	4,543
Cost of European Stores	1,494	1,609	910	1,964
Telephone Charges	52	43	42	70
Charges for Binding Books	3,208	3,124	3,270	3,229
Other items	1,24,835	1,28,058	1,21,601	1,24,896
Total ...	1,59,406	1,61,894	1,54,954	1,61,384

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

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

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

Supplies and Services.

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

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

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

EXPENDITURE.

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

		Numbers. 1897-98.	Numbers. 1898-99.		Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
	GENERAL ESTABLISHMENTS—*contd.*											
	Brought forward				75,560	19,91,427	1,06,360	21,27,820	96,680	20,39,328	1,61,314	23,36,027
Contingencies—contd.	Window Delivery Ticket				90		90		...		...	
	Petty Carriage and Cooly Charges				3,000		3,060		3,000		...	
	Cooly Shroffs				200		200		150		...	
	Charge for Cutting Uncurrent Copper Coins.				200		200		250		...	
	Telephone Charges				...		...		...		...	
	Landing and Shipping Charges				400		400		...		70	
	Office Expenses and Miscellaneous				4,050		4,250		...		...	
	Deduct—For rounding off								4,500		...	
					83,500		95,500		85,580		1,61,384	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				*16,220*		*18,460*		*16,476*		*32,030*	
					67,280		77,040		88,104		1,29,354	
	Add—One-fifth of the Contingencies of the Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				1,030		1,360		1,037		1,281	
	Telegram Charges				68,310		78,400		70,141		1,30,635	
	Postage Charges				12,500		30,000		12,200		23,108	
	Petty Repairs to Buildings				1,04,000		1,16,000		1,03,000		2,13,971	
					19,000		19,000		19,000		...	
						2,03,810		2,43,400		2,04,341		3,67,714
	TOTAL GENERAL ESTABLISHMENTS.					21,95,237		23,71,220		22,43,669		27,03,741
	SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries—	Tahsildars (250)	12	12		36,000				36,000			
	Do. (225)	24	24		64,800				64,800			
	Do. (200)	40	40		96,000				96,000			
	Local Allowance for Wynaad				600				600			
	Tahsildars (175)	42	42		88,200				88,200			
	Do. (150)	40	40		72,000				72,000			
	Local Allowance for Kollegal				600				600			
	Deputy Tahsildars (150)	4	2		3,600				7,200		5,75,695	
	Do. (125)	1	1		1,500				1,500			
	Do. (120)	48	50		72,000				69,120			
	Local Allowance for Kodaikanal and Shervaroy Hills				720				...			
	Deputy Tahsildars (100)	106	106		1,27,200				1,27,200			
	Local Allowance for Wynaad for 2 Deputy Tahsildars				1,200				1,200		2,289	
					5,64,420		5,80,000		5,64,420		5,77,984	
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).				*1,12,404*		*1,15,520*		*1,12,404*		*1,15,117*	
					4,52,016		4,64,480		4,52,016		4,62,867	
	Add—One-fifth salaries of Sub-Magistrates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)				4,620		4,940		4,620		4,941	
	Add—One-fifth cost of Stationary Sub-Magistrates, &c., transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.				52,073		52,230		51,866		51,583	
	Add or deduct—For rounding off				...		—630		554		...	
Establishment—		159	159			5,08,709		5,21,020		5,09,056		5,19,391
	Taluk Sheristadars and Head Accountants 38 (60) and 121 (50)				99,960				99,960			
	Local Allowance (Sheristadar, Wynaad, 30; Gudalur, 25)				660				660			
	Clerks 2 (35), 9 (30), 7 (25), 5 (24), 5 (21), 338 (20), 5 (18), 3 (17½), (17), 1,502 (15), (12½), (12), 81 (10).	1959	1960		3,72,288				3,72,108			
	Local Allowance 2 (15), 3 (12½), 7 (10), 5 (7½), 4 (5)				2,340				2,340			
	Carried over				4,75,248	5,08,709		5,21,020	4,75,068	5,09,056		5,19,391

Explanatory Remarks.

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

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

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	Sub-divisional establishments—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
			Brought forward .	4,75,248	5,08,709		5,21,020	4,75,068	5,09,056		5,19,391
Establishment—contd.	4651	4651	Servants— Dufterbunds (10), 15 (9), (8), 301 (7); Duffadars (10), 156 (8), 2 (7); Peons 2 (9), 15 (8), 28 (7), 3,649 (6), 3 (5), (3); Masalchi 4 (7), (6), 307 (5); Sweepers 157 (5); Gollah (10), (7); Scavengers (6), (5), 2 (2½), (2) . . .	3,38,004				3,38,004			
			Local Allowance (4), 3 (3¼), 28 (3), 4 (2¼), 6 (2) . . .	1,446				1,416			
				8,14,698				8,14,488			
	318	318	Tirvajasti Village Establishment in Kistna— Karnams 31 (10), 11 (8), 19 (6), 35 (5) . . .	8,244				8,244			
			Monigars 28 (6), 28 (5), 27 (4).	4,992				4,992			
			Mohatads 43 (3) . . .	1,548				1,548			
			Vettis 96 (3) . . .	3,456				3,456			
				18,240				18,240			
	6	9	Establishment to supervise the recently resumed muttahs in the Golgonda Hills— Munsifs 2 (7), (5), (2) . .	252				228			
			Karnam (6)	72				72			
			Peons 2 (5)	120				120			
			Pettander (1½)	18				...			
			Bariki (1)	12				....			
				474				420			
				8,33,412		*8,31,000		8,33,148		8,22,657	
			Temporary Establishment including that for the registration of Janmam titles . . .	46,700		73,200		...		...	
				8,80,112		9,04,200		8,33,148		8,22,657	
			Deduct—One-fifth (except on Rs. 10,608 for Madras district) transferred to "19-A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . . .	*1,73,901*		*1,78,720*		*1,64,508*		*1,62,408*	
				7,06,211		7,25,480		6,68,640		6,60,249	
			Add—One-fifth of Establishment of Hill Tract Magistrates (p.) . . .	2,100		2,260		2,100		2,215	
					7,08,311		7,27,740		6,70,740		6,62,464
			Improvement of the position of Taluk Gumastahs, &c. . .	75,000		...		...		...	
			Duduct—One-fifth transferred to "19-A.—Law and Justice, &c." (p.) .	*15,000*		...		...		...	
					60,000		...		...		...
					7,68,311		7,27,740		6,70,740		6,62,464
Allowances—			Travelling Allowance of Tahsildars .	42,000		42,000		38,000			
			Travelling Allowance of Establishment .	76,000		76,000		79,000			
			Conveyance Allowance— Tahsildar, Madras (40) . . .	480		480		480			
			Revenue Inspectors 3 (20) . . .	...		...		720			
				1,18,480		1,18,480		1,18,200			
			Deduct—One-fifth (except on Rs. 480 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.).	*23,600*		*23,600*		*23,400*			
					94,880		94,880		94,800		
			Carried over .		13,71,400		13,43,640		12,74,596		11,81,855

Explanatory Remarks.

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

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

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

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

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

EXPENDITURE.

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

	SUB-DIVISIONAL ESTABLISHMENTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		Explanatory Remarks.
	Brought forward	Rs.	Rs. 13,71,900	Rs.	Rs. 13,43,640	Rs.	Rs. 12,74,596	Rs.	Rs. 11,81,855	
Supplies and Services—	Petty works of Construction	5,400		5,400		5,400				
	Remittance of Treasure within the District	15,000		22,000		15,000				
	Law Charges in the Revenue Department	500		500		500				
	Charges for the service of Revenue Processes	20,900		20,800		21,500				
	Fees for Searches in Registration Offices	1,800		21,600		1,800				
	Remuneration to Copyists and Examiners	86,000		86,000		83,000				
	Land Acquisition Charges	1,300		800		800				
	Registration Charges	1,000		1,000		1,000				
	Purchase of Demarcation Stones	2,800		2,800		2,800				
	Commission for collection of Water tax	300		300		300				
	Translation of Mahratta Paimash Accounts	30		20		10				
	Stone quarry Charges	50		50		50				
	Cost of Treasure Bags	2,500		2,400		2,200				
	Examination of Female Gosha Pensioners	50		50		50				
			1,37,630		1,63,720		1,31,410			
Contingencies—	Purchase of European articles each costing less than Rs. 5	100		1,100		900				
	Purchase of European articles each costing not less than Rs 5	1,000								
	Purchase of Country articles each costing less than Rs. 50	12,000		10,000		10,000				
	Purchase of Country articles each costing not less than Rs. 50	1,000		1,000		1,100				
	Purchase of Books	90		120		150				
	Purchase of Periodicals	50		2,400		20				
	Repairs to Furniture	1,500		300		2,000				
	Liveries and Clothing of Servants	230		1,100		70				
	Peons' Belts and Badges	300		25,000		1,300				
	Carriage of Stationery and Records	21,000		2,500		20,000				
	Cloth for Records	2,600		1,100		2,570				
	Record-racks, Boards, &c.	1,000		200		1,200				
	Rattan-mats and Blinds	200		450		70				
	Table Cloth	450		800		400				
	Office Scales and Weights	900		10		320				
	Advertisements	10		80		10				
	Tolls	80		100		70				
	Clock winding including repairs	100		800		...				
	Hot and Cold Weather Charges	800		300		800				
	Scavengering Expenses	40		7,000		250				
	Rents, Rates and Taxes	7,000		2,300		7,000				
	Binding Charges	2,300		170		2,300				
	Packing Charges	170		13,700		90				
	Lighting Charges	14,000		3,300		13,500				
	Petty Carriage and Cooly Charges	2,600		5,170		3,200				
	Office Expenses and Miscellaneous	5,440				5,500				
		75,300		79,000		72,920				
	Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	15,060		15,800		*14,584*				
		60,240		63,200		58,336				
	Telegram Charges	3,000		7,000		2,800				
	Postage Charges	96,000		1,00,000		95,000				
	Petty Repairs to Buildings	25,600		28,000		31,300				
			1,84,840		1,98,200		1,87,436			
	TOTAL SUB-DIVSL. ESTABTS.		16,94,370		17,05,560		15,96,442		11,81,855	
	Numbers. 1897-98. 1898-99. AMINDIVI COIR ESTABLISHMENT.									
Establishment—	1 1 Manager (85)	1,020								
	2 2 Clerks (15)	360				1,020				
	13 13 Servants, Weigher (7); Peons (9), 9 (8), 2 (6)	1,200				360				
	1 1 Clerk (15) (Temporary)	180				1,200				
			2,760		2,760	180	2,760		2,760	
Allowances—	Travelling Allowance	350				350				
Supplies and Services—	Coir Charges	32,590						341		
			32,940		32,240	31,890	32,240	36,753	37,094	
	TOTAL AMINDIVI COIR ESTABT.		35,700		35,000		35,000		39,854	

Vide remarks against General establishments.

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

EXPENDITURE.

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

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

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

Explanatory Remarks.

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

EXPENDITURE.

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

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

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

Explanatory Remarks.

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

EXPENDITURE.

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

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

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

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

* Transferred to "32. Miscellaneous."

Detailed Account No. 3D.—LAND REVENUE.—Land Records and Agriculture.

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

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

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

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

Explanatory Remarks.

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

Provision has been made under 32. Miscellaneous.

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	*Provincial.* HOSPITAL CHARGES.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Establishments—	3	3	Apothecaries 2 (100), (75) . .	3,300				3,300			
			Charge Allowance 3 (50) . .	1,800				1,800			
	7	7	Hospital Assistants 3 (55), (35), 3 (25)	3,300				4,920		6,034	
			Charge Allowance 7 (10) . .	840		9,800		...		...	
			Local Allowance 2 (15), 4 (10) .	840				...		...	
			House-rent 3 (5)	180				300		60	
Allowances—			Language Allowance 3 (2) . .	72				24		...	
			Travelling Allce. of Hospl. Asstts.	1,020				1,020		952	
Contingencies—			Medical Contingencies . .	348				336		2,347	
				11,700		9,800		11,700		9,303	
			Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.)	*2,340*		*1,960*		*2,340*		*1,878*	
			Add—One-fifth salaries, etc., of Medical Subordinates of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p.) . . .	9,360		7,840		9,360		7,515	
				900		680		900		476	
			TOTAL HOSPITAL CHARGES .		10,260		8,520		10,260		7,991

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

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

* Transferred to "32. Miscellaneous."

Detailed Account No. 3D.—LAND REVENUE.—Land Records and Agriculture.

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

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

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

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

Explanatory Remarks.

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

Provision has been made under 32. Miscellaneous.

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

EXPENDITURE.

Detailed Account No. 18I.—GENERAL ADMINISTRATION.—Board of Revenue—Financial Commissioner and Establishments.

	Numbers. 1897-98.	Numbers. 1898-99.	Provincial.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Salaries—	4	4	Commissioners of Land Revenue (3,750)[1], (3,500)[4], (3,000)[4] and (3,000)[4]	1,52,640		1,69,600		1,52,640			
			Deduct—Portion debitable to—								
			"3. Land Revenue—Survey and Settlement" (Page)	*38,160*		*42,400*		*38,160*	...	...	
			"5. Salt" (Page)	*38,160*		*42,400*		*38,160*			
				76,320		84,800		76,320		76,366	
	1	1	Secretary (1,500—60—1,800)[4]	18,240		20,150		17,280		16,235	
			Officers on Special Duty	...		...		...		500	
	1	1	Assistant Secretary (400)	4,800		4,800		3,600		3,568	
			Local Allowance to Assistant Secretary	2,400		2,400		2,400		2,200	
	3	3	Exchange Compensation Allowance	7,160		7,700		7,810		9,013	
					1,08,920		1,19,850		1,07,410		1,07,882
			Under Commissioners of Land Revenue—								
Establishment—	1	1	First Assistant (500)	6,000				6,000			
	1	1	2nd do. (300)	3,600				3,600			
	5	5	Clerks (200), (175), (150), 2 (125)	9,300				9,300			
	12	12	Clerks 3 (100), 3 (80), 3 (70), 3 (60)	11,160				11,160			
	28	28	Clerks 3 (50), 6 (40), 5 (35), 5 (30), 3 (25), 2 (20), 2 (17½), 2 (15)	10,740				10,740			
			Servants—			45,800		...	...	45,791	
	3	3	Muchis (15), (12), (10)								
	10	10	Attenders 2 (14), 2 (12), 2 (10), 4 (8)								
	1	1	Jamadar (15)	4,512				4,512			
	1	1	Duffadar (12)								
	25	25	Peons 12 (8), 13 (7)								
	1	1	Masalchi (6)								
	2	2	Sweepers (5)								
	1	1	Toti (5)								
			Temporary Establishment—								
	1	1	Clerk (250)	3,000				3,600			
	4	4	Clerks (70), (60), 2 (55)	2,880		11,500		2,880	...	11,527	
	12	12	Clerks (50), 2 (45), (40), (25), 2 (20), 3 (15), 2 (10)	3,720				3,720			
	15	15	Attenders (8)	1,440				1,440			
					56,352		57,300		56,952		57,318
Allowances—			Travelling Allowance and Tentage of Officers.	2,000	2,000	4,000	4,000	2,600	2,600	1,697	1,697
Contingencies—			Purchase of European Articles each costing less than Rs. 5					...			
			Purchase of European Articles each costing not less than Rs. 5	500		300		...		...	
			Purchase of Country Articles each costing less than Rs. 50					300			
			Purchase of Country Articles each costing not less than Rs. 50					...			
			Rattan mats	200		...		...		...	
			Repairs to Furniture	100		100		100		...	
			Purchase of Books	140		140		150		...	
			Purchase of Periodicals								
			Subscription to Newspapers	40		40		36		...	
			Cost of European stores	140		...		...		78	
			Landing and Shipping Charges	30		30		30		...	
			Clothing to Servants	300		...		...		...	
			Carriage of Stationery and Records	400		1,100		400		...	
			Carriage of Tents	500				500		...	
			Record-racks, Boards, &c.	1,360		200		300		...	
			Advertisements	10		10		10		...	
			Repairs to Tents and purchase of Tent Covers	100		100		100		...	
			Clock-winding	...		60		60		...	
			Window Delivery Ticket	12		12		12		...	
			Hot and Cold Weather Charges	600		600		600		...	
			Carried over	4,432	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897

Explanatory Remarks.

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

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

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

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

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

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

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

EXPENDITURE.

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

	Provincial—contd.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	4,432	1,67,272	2,692	1,81,150	2,598	1,66,962	78	1,66,897
Contingencies—cont.	Postage Charges	3,300		3,300		3,400		3,060	
	Telegraph Charges	550		550		500		608	
	Telephone Charges	203		203		203		202	
	Binding Charges	100		140		100		...	
	Packing Charges	20		120		20		...	
	Lighting Charges	100		300		170		...	
	Petty Carriage and Cooly Charges .	300		00		300		...	
	Miscellaneous	273		545		257		4,699	
			9,278		7,850		7,548		8,647
	Deduct—For rounding .		50						
	TOTAL .		1,76,500		1,89,000		1,74,510		1,75,544

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

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

21.—MARINE.

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

* Transferred to 32. Miscellaneous.

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

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

	Provincial.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Sanctioned Estimate, 1897-98.		Accounts, 1896-97.	
	Village Officers' Special Tests.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—	Remuneration to Examiners . . .	460	460	360	360	400	400	...	...
Contingencies—	Service Postage	120		90		120		...	
	,, Telegrams	20		20		20		...	
	Stationery	150		130		120		...	
			290		240		260		...
	Total .		750		600		660		20

The Collectors' estimates have been adopted in round figures.

EXPENDITURE.

Detailed Account No. 30A.—STATIONERY AND PRINTING.—Stationery purchased in the Country.

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

Detailed Account No. 30C.—STATIONERY AND PRINTING.—Government Presses.

Numbers. 1897-98	Numbers. 1898-99.	*PROVINCIAL.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
		COLLECTORATE PRESSES.								
Establishment—										
129	129	Compositors 20 (50), 20 (30), 21 (20), 23 (15), 21 (12), 22 (10), 2 (8)	34,236				34,236			
40	40	Apprentices (7)	3,360				3,360			
45	45	Pressmen 20 (12), 20 (10), 4 (8), (7)	5,748				5,748		47,876	
44	44	Ballmen 20 (8), 22 (7), (6), (5).	3,900				3,900			
10	10	Wheelers 4 (7), 2 (6), 4 (5) . .	720				720			
1	1	Waterman (7)	84				84			
		Temporary Establishment . .	802				732		422	
			48,850		...		...		...	
		Deduct—Probable Savings .	350		...		...		...	
				48,500		48,600		48,780		48,298
Allowances—		Travelling Allowance . .	...		...		...		26	26
Supplies and Services—		Cost of Materials and Stock .	8,400		8,200		8,400		6,775	
		Cost of European Stores . .	3,000		600		600		871	
				11,400		8,800		9,000		7,646
Contingencies—		Rents, Rates and Taxes . .	100		100		100		75	
		Fuller's Earth, Soap, Oil, Wheat Flour, Mats, Ropes, Firewood, etc.	1,600		1,500		1,600			
		Carriage of Gazettes and Forms to Taluks and Petty Carriage Charges.	4,000		4,700		4,700		5,994	
		Repairs to the Press . . .	480		360		320			
		Cost of Dealwood Boxes . .	320		340		300			
				6,500		7,000		7,020		6,069
		TOTAL COLLECTORATE PRESSES.		66,400		64,400		64,800		62,039

Detailed Account No. 30D.—STATIONERY AND PRINTING.—Printing at Private Presses.

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

32.—MISCELLANEOUS.

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

Explanatory Remarks.

The actuals of last year include the cost of conveyance of printed forms from the Government Press, Madras, to District Head-quarters. In Board's Proceedings, Mis. No. 3,053, dated 16th August 1897, the Superintendent, Government Press, has been requested to include such charges in his budget estimate. Collectors estimate the charges under this head at Rs. 5,760 and Rs. 5,570, respectively, for the revised and budget estimates against Rs. 6,000, the sanctioned estimate. The Board would repeat the latter figure for both the years.

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

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

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

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

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

EXPENDITURE.

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

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

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

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

APPEN

Huzur Establishment—

Districts.	I.—Vernacular correspondence section.											
	Sheristadar.		Clerks.								Total.	
	Rs. 225.	Rs. 200.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13
												Rs.
Ganjám	...	1	1	1	...	1	2	3	...	6	15	590
Vizagapatam ...	...	1	1	1	...	1	2	2	...	6	14	565
Gódávari	1	...	1	1	...	1	2	3	1	7	17	650
Kistna	1	...	1	1	...	1	2	3	1	7	17	650
Nellore	*1	...	1	1	1	1	2	2	2	4	15	650
Cuddapah	...	1	1	1	...	1	2	3	2	7	18	645
Anantapur... ...	...	1	1	1	...	1	2	3	1	7	17	625
Bellary	...	1	1	1	...	1	2	3	1	7	17	625
Kurnool	...	1	1	1	...	1	2	3	1	7	17	625
Chingleput... ...	...	1	1	1	...	1	2	3	1	7	17	625
North Arcot ...	1	...	1	1	...	1	2	3	1	7	17	650
South Arcot ...	1	...	1	1	...	1	2	3	1	7	17	650
Tanjore	1	...	1	1	...	1	2	3	1	7	17	650
Trichinopoly ...	...	1	1	1	1	1	2	2	2	4	15	625
Madura	...	1	1	1	...	1	2	3	1	7	17	625
Tinnevelly	1	...	1	1	...	1	2	3	1	7	17	650
Coimbatore ...	*1	...	1	1	...	1	2	3	1	7	17	650
Salem	1	...	1	1	...	1	2	3	1	7	17	650
South Canara ...	...	1	1	1	1	1	2	2	2	4	15	625
Malabar	1	...	1	1	...	1	2	3	1	7	17	650
Total ...	10	10	20	20	3	20	40	56	22	129	330	12,675
Madras	...	1	...	...	...	...	...	...	...	...	1	200
Nilgiris	...	1	...	...	...	...	...	...	...	...	† 4	310
Grand Total ...	...	12	...	...	...	...	...	...	...	...	335	13,185

* The pay of the Huzur Sheristadars of Nellore and Coimbatore was raised from Rs. 200 to Rs. 225—*vide* Government Order, Mis. No. 449, Revenue, dated 25th January 1897.

† *Nilgiris.*

		Rs.
1	clerk	45
1	,, ...	40
1	,, ...	25
Total ..	3	110

DIX A.

Collector's Office.

II.—English correspondence section.												
Clerks.											Total.	
Rs. 150.	Rs. 70.	Rs. 60.	Rs. 50.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	——	Number.	Cost.
14	15	16	17	18	19	20	21	22	23	24	25	26
												Rs.
1	1	1	‡ 2	1	1	1	1	...	1	*Madras.*	10	530
1	1	1	1	1	1	1	2	...	1	Rs.	10	505
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 30	11	515
1	1	1	1	1	1	1	1	1	2	3 Clerks. 25	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	6 Total. 215	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	*Nilgiris.*	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 80	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 60	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 50	11	515
1	1	1	1	1	1	1	1	1	2	2 Clerks. 35	11	515
1	1	1	1	1	1	1	1	1	2	1 Clerk ... 25	11	515
1	1	1	1	1	1	1	1	1	2	1 do. ... 20	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2	7 Total. 305	11	515
1	1	1	1	1	1	1	1	1	2	— ——	11	515
1	1	1	1	1	1	1	1	1	2		11	515
20	20	20	21	20	20	20	21	18	38	...	218	10,305
...	...	...	...	...	...	...	...	...	...	...	6	25
...	...	...	...	...	...	...	...	...	...	...	7	305
...	...	...	...	...	...	...	...	...	...	...	231	10,825

‡ Includes an Uriya Translato

APPEN

Huzur Establishment—

Districts.	III.—Account section.									
	Accountants.								Total.	
	Rs. 85.	Rs. 45.	Rs. 35.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	—	Number.	Cost.
	27	28	29	30	31	32	33	34	35	36
										Rs.
Ganjám	1	2	2	1	...	4	7	*Nilgiris.*	17	(*a*)460
Vizagapatam ...	1	2	2	1	1	4	7		18	(*b*)485
Gódávari	1	2	2	1	1	4	7	1 Accountant ... 80 Rs.	18	485
Kistna	1	2	2	1	1	4	7	1 do. ... 50	18	485
Nellore	1	2	2	1	1	4	7	1 do. ... 40	18	485
Cuddapah ...	1	2	2	1	1	3	6	1 do. ... 30	16	450
Anantapur ...	1	2	2	1	1	3	6	1 do. ... 25	16	450
Bellary	1	2	2	1	1	3	6	1 do. ... 20	16	450
Kurnool	1	2	2	1	1	3	6	— —	16	450
Chingleput ...	1	2	2	1	1	4	7	6 Total. 245	18	485
North Arcot ...	1	2	2	1	1	3	6	— —	16	450
South Arcot ...	1	2	2	1	1	4	7		18	485
Tanjore	1	2	2	1	2	6	6		20	535
Trichinopoly ...	1	2	2	1	1	3	5		15	435
Madura	1	2	2	1	1	4	7		18	485
Tinnevelly ..	1	2	2	1	1	4	7		18	485
Ccimbatore ...	1	2	2	1	1	3	6		16	450
Salem	1	2	2	1	1	3	6		16	450
South Canara ...	1	2	2	1	1	3	4		14	420
Malabar	1	2	2	1	2	4	8		20	525
Total ...	20	40	40	20	21	73	128	.....	342	9,405
Madras	...	...	...	...	...	...	...	.....	...	...
Nilgiris	...	...	...	...	...	...	...	.....	6	245
Grand Total ...	...	...	...	...	...	...	...	.....	348	9,650

(*a*) One clerk on Rs. 20 and another on Rs. 15 sanctioned in Government Order, No. 5249, Revenue, dated 30th December 1895.
(*b*) One clerk on Rs. 20 and three others on Rs. 15 each sanctioned in Government Order, No. 551, Revenue, dated 8th February 1896.

DIX A—*contd.*

Collector's Office—*contd.*

IV.—Treasury and Stamp section.												
Cash-keepers.			Shroffs.				Accountants.			Total.	
Rs. 125.	Rs. 100.	Rs. 70.	Rs. 50.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.
37	38	39	40	41	42	43	44	45	46	47	48
											Rs.
...	...	1	...	...	1	...	1	2	...	5	155
1	...	...	1	1	...	2	1	1	1	8	290
...	...	1	...	...	1	...	1	1	...	4	135
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	1	1	1	1	1	8	295
1	...	...	1	1	...	1	1	1	1	7	275
...	...	1	...	...	...	...	1	1	...	3	115
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	3	1	1	1	9	305
1	...	...	1	1	...	3	1	1	1	9	305
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	2	1	1	1	8	290
1	...	...	1	1	...	1	1	1	1	7	275
1	...	...	1	1	...	1	1	1	1	7	275
...	...	1	...	...	...	...	1	1	...	3	115
...	1	...	...	...	...	...	1	1	...	3	145
15	1	4	15	15	3	24	20	21	15	133	4,945
...	...	...	...	...	...	...	...	...	...	...	...
...	...	1	...	...	...	...	...	...	...	1	70
...	...	...	...	...	...	...	...	...	...	134	5,015

APPENDIX A—*contd.*

Huzur Establishment—V.—Office servants.

Collector's Office—*contd.*

Districts.	(a) Gollas.			(b) Attenders.			(c) Muchis.	(c) Muchis—*contd.*	(d) Duffadars.	(e) Peons.		(f) Masalchies.	(g) Sweeper.	Total.			Total, Collector's office.	
	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 15.	Rs. 12.	Rs. 10.	Rs. 14.	Rs. 8.	Rs. 7.	Rs. 6.	Rs. 6.	——	Number.	Cost.	Number.	Cost.
	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67
															Madras.		Rs.		Rs.
Ganjám	...	2	1	3	6	8	1	1	1	1	10	5	2	2	1 Attender. RS. 12	(a)43	347	90	2,082
Vizagapatam	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Muchi ... 10	46	367	96	2,212
Gódávari	...	2	...	2	6	8	1	1	1	1	10	8	2	2	4 Peons ... 8	44	351	94	2,136
Kistna	1	1	2	2	6	8	1	1	1	1	10	8	2	2	2 do. ... 7	46	367	100	2,307
Nellore	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Sweeper ... 6	46	367	98	2,307
Cuddapah	1	1	2	2	6	8	1	1	1	1	10	8	2	2	— —	46	367	99	2,272
Anantapur	1	1	2	2	6	8	1	1	1	1	10	8	2	*3	9 Total ... 74	47	372	98	2,237
Bellary	...	2	...	2	6	8	1	1	1	1	10	8	2	2	— —	44	351	91	2,056
Kurnool	1	1	2	2	6	8	1								*Nilgiris.*	46	367	97	2,232
Chingleput	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Attender. 14	46	367	99	2,267
North Arcot	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 do. 12	46	367	97	2,257
South Arcot	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 do. 10	46	367	100	2,307
Tanjore	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Muchi ... 15	46	367	103	2,372
Trichinopoly	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Duffadar. 14	46	367	96	2,247
Madura	1	1	1	2	6	8	1	1	1	1	10	8	2	2	6 Peons (each.) 11	46	363½	99	2,263½
Tinnevelly	1	1	2	2	6	8	1	1	1	1	10	8	2	†3	6 Do. 9	46	367	100	2,307
Coimbatore	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Gardener 9	46	367	97	2,257
Salem	1	1	2	2	6	8	1	1	1	1	10	8	2	2	1 Masalchi ... 7	46	367	97	2,257
South Canara	...	2	...	2	6	8	1	1	1	1	10	8	2	2	1 Scavenger. 7	44	351	87	2,026
Malabar	...	3	...	2	6	8	1	1	1	1	10	8	2	2	— —	45	359	96	2,194
Total ...	15	26	30	41	120	160	20	20	20	20	200	157	40	42		911	7,265½	1,934	44,595½
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...		9	74	16	489
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...		20	214	38	1,144
Grand Total ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		940	7,553½	1,988	46,228½

(a) One attender on Rs. 10 sanctioned in Government Order, No. 5249, dated 30th December 1895, Revenue. Three peons on Rs. 8 each were transferred from Land Revenue to the Agency side—Government Order, No. 576, Financial, dated 19th March 1893.

* Includes a scavenger on Rs. 5.

† Includes a scavenger on Rs. 3-8-0.

APPENDIX A—*contd.*

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

Districts.	Clerks.					Attender.	Muchi.	Peons.		Masalchi.	—	Total.	
	Rs. 70.	Rs. 45.	Rs. 35.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.
	82	83	84	85	86	87	88	89	90	91	92	93	94
													Rs.
Ganjám ...	1	1	...	1	1	1	1	...	2	1	*Nilgiris.*	(a) 9	188
Vizagapatam ..	2	2	2	2	2	2	2	2	8	2	Rs.	06	490
Gódávari ...	2	1	2	*3	2	1	† 2	‡ 3	7	2	1 Clerk ... 70	25	467
Kistna	1	1	1	1	1	1	1	1	4	1	1 do. ... 30	13	245
Nellore ...	1	1	1	1	1	1	1	1	4	§ 2	1 do. ... 20	14	251
Cuddapah ...	...	...	...	...	...	...	...	...	...	...	2 Peons ... 8	...	...
Anantapur ...	1	1	1	1	1	1	1	1	4	1	2 do. ... 7	(b) 13	245
Bellary ...	1	1	1	1	1	1	1	1	4	1	1 Masalchi. 6	13	245
Kurnool ...	1	1	1	1	1	1	1	1	4	1	1 Scavenger. 5	13	245
Chingleput ...	...	...	...	...	...	...	...	...	...	...	— —		
North Arcot ...	1	1	1	1	1	1	1	1	4	1	9 Total ... 161	13	245
South Arcot ...	1	1	1	1	1	1	1	1	4	1	— —	13	245
Tanjore ...	1	1	1	1	1	1	1	1	4	1		13	245
Trichinopoly ...	1	1	1	1	1	1	1	1	4	1		13	245
Madura ...	1	1	1	1	1	1	1	1	4	1		13	245
Tinnevelly ...	1	1	1	1	1	1	1	1	4	1		13	245
Coimbatore ...	1	1	1	1	1	1	1	1	4	1		13	245
Salem	1	1	1	1	1	1	1	1	4	1		13	245
South Canara ...	1	1	1	1	...	1	1	1	4	1		12	230
Malabar ...	2	2	2	2	2	2	2	2	8	2		26	490
Total ...	21	20	20	22	20	20	21	21	81	22		268	5,056
Madras ...	...	...	...	...	...	...	...	...	...	...		...	...
Nilgiris ...	...	...	...	...	...	...	...	...	...	...		9	161
Grand Total ...	...	...	...	...	...	...	...	...	...	...		277	5,217

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

(a) One clerk on Rs. 35, one peon on Rs. 8 and 2 peons on Rs. 7 were transferred to the Agency side—Government Order, No. 576, Financial, dated 19th March 1893.

(b) Retransfer of a clerk on Rs. 15 to the Head-quarter Deputy Collector's office, Anantapur—Government Order, No. 922, Revenue dated 4th March 1896.

APPENDIX A—*contd.*

Huzur Establishment—Deputy Collector's Office.

Districts.	Clerks.			Attender.	Peons.	Masalchi.	—	Total.		Grand Total.	
	Rs. 45.	Rs. 20.	Rs. 15.	Rs. 8.	Rs. 7.	Rs. 6.		Number.	Cost.	Number.	Cost.
	95	96	97	98	99	100	101	102	103	104	105
									Rs.		Rs.
Ganjám ...	2	2	4	2	6	2	*Madras.*	18	260	132	2,846
Vizagapatam ...	1	1	2	1	3	1	Rs.	9	130	148	3,149
Gódávari ...	2	2	4	2	6	2	1 Clerk .. 60	18	260	155	3,200
Kistna ...	2	2	4	2	6	2	1 do. ... 50	18	260	149	3,149
Nellore ...	2	2	4	2	6	2	...	18	260	148	3,155
Cuddapah ...	3	3	7	3	9	3	...	(a)28	405	145	3,014
Anantapur ...	2	2	4	2	6	2	...	18	260	129	2,742
Bellary ...	2	2	4	2	6	2	2 Clerks... 30	18	260	122	2,561
Kurnool ...	3	3	6	3	9	3	2 do. ... 25	27	390	137	2,867
Chingleput ...	2	2	4	2	6	2	2 do. ... 20	18	260	135	2,864
North Arcot ...	2	2	4	2	6	2	3 do. ... 15	18	260	146	3,099
South Arcot ...	2	2	4	2	6	2	1 Attender 10	18	260	149	3,149
Tanjore ...	3	3	6	3	9	† 5	1 do. ... 8	(b)29	402	163	3,356
Trichinopoly ...	2	2	4	2	6	2	2 Peons. 8	18	260	127	2,752
Madura ...	2	2	4	2	6	2	7 do. ... 7	18	260	148	3,105½
Tinnevelly ...	2	2	4	2	6	2	3 Lascars. 7	18	260	149	3,149
Coimbatore ...	2	2	4	2	6	2	1 Sweeper 6	18	260	146	3,099
Salem ...	2	2	4	2	6	2	— —	18	260	146	3,099
South Canara.	2	2	4	2	6	2	26 § Total. 415	18	260	117	2,516
Malabar ...	* 4	5	5	3	12	‡ 3	— —	32	470	172	3,491
Total ...	44	45	86	43	132	45	...	395	5,697	2,863	60,362½
Madras ...	...	...	...	...	...	...	...	26	415	42	904
Nilgiris ...	...	...	...	...	...	...	...	...	...	47	1,305
Grand Total.	...	...	...	...	...	...	...	421	6,112		62,571½

* Includes one clerk on Rs. 50 and one on Rs. 30. † Includes two peons on Rs. 6 each. ‡ Includes a masalchi on Rs. 5.
§ The three Revenue Inspectors on Rs. 45, 40, 35 of the Madras Deputy Collector's have been transferred to Sub-divisional establishments.

(a) One clerk on Rs. 15 sanctioned for the Deputy Collector's office, Jammalamadugu—Government Order, No. 4363, Revenue, dated 2nd November 1895.

(b) Two peons on Rs. 6 each sanctioned for the Additional Head-quarter Deputy Collector, Tanjore (Government Order, No. 3593, dated 8th September 1896).

APPENDIX B.
Sub-Divisional Establishments.

Section I.—Tahsildars and their establishments.

Districts.	Tahsildars.					Taluk Sheristadars, Rs. 60.	Taluk Head-Accountants, Rs. 50.	Revenue Inspectors.		Clerks.		Shroffs.		Dufterbunds.	Duffadars.	Peons.	Masalchi.	Sweepers.		Total.	
	Rs. 250.	Rs. 225.	Rs. 200.	Rs. 175.	Rs. 150.			Rs. 40.	Rs. 35.	Rs. 20.	Rs. 15.	Rs. 15.	Rs. 10.	Rs. 7.	Rs. 8.	Rs. 6.	Rs. 5.	Rs. 5.		Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
																					Rs.
Ganjám	...	1	...	1	1	...	3	(b) 8	6	8	20	3	2	3	3	64	3	3	*Madras.*	129	2,214
Vizagapatam	...	...	1	1	1	1	2	(a) 4	7	3	17	1	2	...	3	‡‡ 51	3	3	Rs.	¶¶109	1,836½
Gódávari	1	1	2	4	2	1	9	14	20	21	61	10	5	¶10	10	201	10	10	1 Tahsildar ... 200	392	6,637
Kistna	1	2	3	3	3	4	8	16	32	24	79	12	5	12	††12	258	12	12	1 Head Accountant. 60	498	8,417
Nellore	1	1	1	3	3	4	5	12	20	18	58	9	4	9	9	191	9	9	1 Revenue Inspector. 45	366	6,096
Cuddapah	...	1	3	4	3	3	8	18	23	22	72	11	2	11	11	235	11	§§13	1 do. 40	451	7,475
Anantapur	...	...	2	3	3	4	4	8	18	†18	§ 46	8	...	** 8	8	164	8	8	1 do. 35	310	5,139
Bellary	...	1	2	2	3	4	4	12	16	16	51	8	1	8	8	168	8	8	1 Clerk ... 35	320	5,328
Kurnool	...	1	2	2	3	6	2	14	16	16	55	8	...	8	8	170	8	8	1 do. ... 30	327	5,490
Chingleput	...	1	1	2	2	...	6	10	12	12	42	6	2	6	6	129	6	6	5 Clerks ... 24 each	249	4,099
North Arcot	1	2	1	2	3	1	8	16	22	18	59	9	5	9	9	193	9	9	5 do. ... 21 „	376	6,383
South Arcot	1	2	3	1	1	...	8	17	24	16	55	8	5	8	8	174	8	8	2 do. ... 20 „	347	6,104
Tanjore	2	2	3	1	1	...	9	16	21	18	62	9	10	9	9	193	9	‖‖11	5 do. ... 18 „	385	6,619
Trichinopoly	1	1	1	1	1	...	5	11	13	10	35	5	2	5	5	108	5	5	7 do. ... 15 „	214	3,738
Madura	...	1	2	1	2	...	6	14	16	12	41	6	2	6	6	127	6	6	1 Shroff ... 25	254	4,397
Tinnevelly	1	2	2	2	2	1	8	15	21	18	59	9	5	9	9	193	9	9	15 Attenders on 9 each	374	6,358
Coimbatore	1	1	3	3	2	2	8	15	23	20	68	10	5	10	10	214	10	10	1 Attender ... 7	415	6,979
Salem	1	2	2	2	2	5	4	15	20	18	59	9	3	9	9	191	9	9	1 Duffadar ... 10	369	6,331
South Canara	...	1	2	1	1	....	5	6	10	10	34	4	4	5	5	105	5	5	16 Peons ... 7 each	203	3,355
Malabar	1	1	3	3	1	1	8	*16	18	‡ 23	56	‖ 10	6	9	9	189	9	9	1 Gollah ... 10	372	6,399
Total ...	12	24	39	42	40	37	120	257	358	321	1,029	155	70	154	157	3,318	157	161	66 Total ... 1,204	6,460	1,09,394½
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		66	1,204
Grand Total ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		6,526	1,10,598½

* Includes one on Rs. 60 and one on Rs. 50.
‖ Includes 2 shroffs on Rs. 20 each.
† Includes clerk on Rs. 30 and another on Rs. 25.
¶ Includes an attender on Rs. 8.
‡‡ One peon on Rs. 15 abolished and three peons on Rs. 5 each entertained—Government Order, No. 1913, Revenue, dated 18th May 1896.
(a) One Revenue Inspector on Rs. 35 to 50 sanctioned in Government Order, No. 1913, Revenue, dated 18th May 1896.
(b) Two Revenue Inspectors on Rs. 40 each sanctioned in Government Order, Mis. No. 5245, dated 18th December 1896.
Note.—The total for districts worked out according to regrading of taluks sanctioned in Government Order, No. 711, dated 31st October 1895.

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

	Rs.	A.	P.
Two munsiffs on Rs. 7 each	14	0	0
One munsiff	5	0	0
Do.	2	0	0
Two peons on Rs. 5 each	10	0	0
One karnam	6	0	0

	Rs.	A.	P.
One pettandar	1	8	0
One bariki	1	0	0
Total ..	39	8	0

APPEN

Sub-Divisional

Section II.—Deputy Tahsildars

Districts.	Deputy Tahsildars.				Revenue Inspectors.			
	Rs. 150.	Rs. 125.	Rs. 120.	Rs. 100.	Rs. 40.	Rs. 35.	Rs. 30.	Rs. 25.
	23	24	25	26	27	28	29	30
Ganjám	...	...	7	3	...	(b) 1	...	...
Vizagapatam	...	...	7	4	...	3	3	3
Gódávari	2	1	4	6	3	(c) 2	...	...
Kistna	...	...	1	7	...	...	...	...
Nellore	...	...	4	3	...	...	...	...
Cuddapah	...	...	...	4	...	...	...	...
Anantapur	...	...	...	2	...	...	...	...
Bellary	...	...	1	2	...	...	...	...
Kurnool	...	...	...	5	...	...	...	...
Chingleput	...	...	...	4	...	...	...	...
North Arcot	...	...	8	2	...	...	...	...
South Arcot	...	...	...	9	...	...	...	...
Tanjore	...	...	2	8	...	...	...	...
Trichinopoly	...	...	2	3	...	...	...	...
Madura	...	...	9	4	...	...	...	...
Tinnevelly	...	...	...	7	...	...	...	...
Coimbatore	...	...	...	6	...	...	...	...
Salem	...	...	2	8	...	...	...	...
South Canara	...	...	...	5	...	...	...	...
Malabar	...	...	3	(a) 11	...	...	...	...
Total ...	2	1	50	103	3	6	3	3
Madras	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	...
Grand Total ...	...	...	...	...	...	...	...	...

(a) Includes one Cochin Sub-Magistrate.
(c) Includes three clerks on Rs. 30.
(i) Includes a clerk on Rs. 17-8-0.
(m) Includes one on Rs. 15.
(q) Includes two masalchies on Rs. 7 and one on Rs. 6.
(b) One Revenue Inspector on Rs. 35 sanctioned in Government Order, No. 3112, Revenue, dated 4th August 1896.
(f) Includes one Sub-Treasurer on Rs. 30.
(j) Includes a clerk on Rs. 15 newly sanctioned in Government Order, No. 4521, Revenue, dated 12th November 1895.
(n) Includes one golla.
(r) Includes one toti on Rs. 2.

DIX B—*cont.*

Establishments—*cont.*

and their establishments.

Clerks. Rs. 20.	Clerks. Rs. 15.	Shroffs, Rs. 10.	Dufterbunds, Rs. 7.	Peons. Rs. 7.	Peons. Rs. 6.	Masalchies, Rs. 5.	—	Total. Number.	Total. Cost.	Grand Total. Number.	Grand Total. Cost.
31	32	33	34	35	36	37	38	39	40	41	42
							Nilgiris.		Rs.		Rs.
(d) 2	(g) 24	(k) 5	10	1	21	10		84	1,900⅓	213	4,114⅓
							Rs.				
...	22	2	11	...	41	11	3 Deputy Tahsildars on ... 100 each	107	2,238	216	4,074⅓
(e) 7	21	* 3	10	(e) 18	20	(q) 13	3 Revenue Inspectors on ... 50 „	110	2,607	502	9,244
2	14	1	8	...	16	8	2 Do. ... 40 „	57	1,272	(s)873	11,209
...	14	...	7	...	14	7	1 Sheristadar on... 50 „	49	1,158	415	7,254
...	7	...	4	...	8	4	2 Clerks on ... 30 „	27	601	478	8,076
...	4	...	2	...	4	2	3 Do. on ... 25 „	14	308	324	5,447
...	6	...	3	...	6	3	3 Do. on ... 20 „	21	482	341	5,810
...	10	...	5	...	10	5	2 Do. on ... 17½ „	35	770	362	6,260
...	(h) 9	...	4	...	(h) 9	4	3 Do. on ... 15 „	30	637	279	4,736
...	19	2	10	...	20	10	1 Shroff on ... 12	71	1,705	447	8,088
...	19	...	9	...	19	9	2 Peons on ... 9 each	65	1,407	412	7,511
...	19	1	10	...	20	10	4 Do. on ... 8 „	70	1,575	455	8,194
1	9	...	5	...	10	(t) 4	1 Peon on ... 7	34	810	248	4,548
2	(i) 34	(l) 2	(n) 13	1	(p) 29	14	3 Peons on ... 6 each	108	2,421½	362	6,818½
...	14	...	7	...	14	7	2 Masalchies on ... 7 „	49	1,078	423	7,436
...	12	...	6	...	12	6	1 Masalchi on ... 5	42	924	457	7,903
1	(j) 19	(m) 1	9	2	18	10		70	1,595	439	7,926
1	9	...	5	...	10	(t) 4		34	770	237	4,125
(f) 3	22	(m) 1	11	(o) 1	31	(r) 12	36 Total — 961	95	2,202	467	8,601
19	307	18	149	23	332	153		1,172	26,461	7,950	1,37,375⅓
...	...	...	...	...	...	...		...	...	66	1,204
...	...	...	...	...	...	...		36	961	36	961
...	...	...	...	...	...	...		1,208	27,422	8,052	1,39,540⅓

(e) One Revenue Inspector on Rs. 35 and a peon on Rs. 7 sanctioned in Government Order, No. 359, dated 27th January 1896.
(g) Includes a clerk on Rs. 15 newly sanctioned in Government Order, No. 1590, dated 27th April 1896.
(k) Includes two shroffs on Rs. 15 and one on Rs. 12-8-0.
(o) One duffadar.
(s) Includes village establishments in—

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

(d) Includes a clerk on Rs. 30.
(h) Includes a clerk on Rs. 15 and a peon on Rs. 6 newly sanctioned in Government Order, No. 4454, Revenue, dated 8th November 1895.
(l) Includes one shroff on Rs. 35 and another on Rs. 15.
(p) Includes one peon on Rs. 3.
(t) Masalchi dispensed with and the pay of the Head Clerk raised to Rs. 20.

* One shroff on Rs. 10 sanctioned in Government Order, No. 5382, dated 30th December 1896.

APPENDIX C.

Stationary Sub-Magistrates' Establishments.

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

* Includes one masalchi on Rs. 5.

Note.—The increase is due to a masalchi on Rs. 5 sanctioned for the Ambur Stationary Sub-Magistrate's office—Government Order, No. 1245, Revenue, dated 22nd March 1895.

APPENDIX D.

APPEN

Local and Special Fund

Districts.	Local Fund Establishments.										
	Clerks.								Atten-der.	Total.	
	Rs. 70.	Rs. 65.	Rs. 60.	Rs. 55.	Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Rs. 7.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12
											Rs.
Ganjám	...	...	...	1	...	...	1	1	...	3	90
Vizagapatam	...	...	1	...	...	1	...	1	...	3	100
Gódávari	1	...	...	...	1	...	(a) 1	1	...	4	135
Kistna	1	...	...	...	1	...	...	1	† 1	4	122
Nellore	...	...	1	...	...	1	...	1	1	4	107
Cuddapah	...	...	‖ 1	...	...	...	1	1	(b) 1	4	102
Anantapur	...	...	...	‖ 1	...	...	...	1	...	2	70
Bellary	...	...	...	1	...	...	1	1	1	4	97
Kurnool	...	...	...	1	...	...	...	1	...	2	70
Chingleput	...	...	...	§ 1	...	...	1	1	...	3	90
North Arcot	...	1	...	...	...	1	...	1	1	4	112
South Arcot	...	1	...	...	...	1	...	1	...	3	105
Tanjore	* 1	...	...	...	1	...	...	1	‡ 1	4	128
Trichinopoly	...	...	...	1	...	...	1	1	...	3	90
Madura	1	...	...	...	...	1	1	1	...	4	130
Tinnevelly	...	1	...	...	...	1	...	1	...	3	105
Coimbatore	...	...	1	...	...	1	...	1	...	3	100
Salem	...	...	1	...	...	2	...	1	1	5	132
South Canara	...	...	...	1	...	...	1	1	...	3	90
Malabar	1	...	...	...	1	...	...	1	(c) 1	4	121
Nilgiris	1	...	...	...	...	...	...	...	...	1	70
Total ...	6	3	5	7	4	9	8	20	8	70	2,166

* On Rs. 75. † Peon.
‡ On Rs. 8 sanctioned in Government Order, No. 186, dated 1st February 1894. § Excludes personal allowance of Rs. 10.
‖ Excludes personal allowance of Rs. 5. (a) Government Order, No. 16, L. and M., dated 6th January 1896.
(b) Government Order, No. 484, L. and M., dated 18th March 1895. (c) One con on Rs. 6.

DIX D.

Establishments in Collectors' Offices.

Special Fund establishments, Collector's office.						Special Fund establishmets.			
						In Taluk offices.		In Deputy Tahsildars' offices.	
Clerks.				Total.		Clerks.		Clerks.	
Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Number.	Cost.	Number.	Rs. 15.	Number.	Rs. 10.
13	14	15	16	17	18	19	20	21	22
					Rs.				
...	...	1	1	2	35	3	45	...	...
...	...	1	...	1	20	1	15	...	...
1	...	...	1	2	45	9	135	4	60
* 1	1	...	1	3	75	12	180	1	15
...	1	...	1	2	40	9	135	3	45
...	1	...	1	2	40	11	165	...	...
...	...	1	1	2	35	8	120	...	...
...	...	1	1	2	35	8	120	...	...
...	1	...	1	2	40	8	120	...	...
...	1	...	1	2	40	6	90	...	...
1	...	...	1	2	45	9	135	6	90
1	...	...	1	2	45	8	120	...	...
1	...	...	1	2	45	(a) 9	135	...	...
...	1	...	1	2	40	5	75	...	...
...	1	...	1	2	40	6	90	7	105
1	...	...	1	2	45	9	135	...	...
...	1	...	1	2	40	10	150	...	...
1	...	...	1	2	45	9	135	...	...
...	...	1	1	2	35	5	75	...	...
...	1	...	1	2	40	(b) 1	15	...	...
...	...	...	...	...	...	...	...	...	...
7	9	5	19	40	825	146	2,190	21	315

* On Rs. 35.
(a) Government Order, No. 1050, Revenue, dated 16th March 1896.
(b) Do. Mis. No. 2236, Revenue, dated 8th June 1896.
Note.—The Pound Fund Clerks in Deputy Tahsildars' offices were allowed to draw Rs. 15 per mensem—Government Order, Mis. No. 2157, dated 4th June 1896.

APPENDIX E.

Collectorate Press Establishments.

Districts.	Compositors.						Apprentices, Rs. 7.	Pressmen.		Ballmen.		Wheelers.			Total.	
	Rs. 50.	Rs. 30.	Rs. 20.	Rs. 15.	Rs. 12.	Rs. 10.		Rs. 12.	Rs. 10.	Rs. 8.	Rs. 7.	Rs. 7.	Rs. 6.	Rs. 5.	Number.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
																Rs.
Ganjám	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Vizagapatam ...	1	1	1	...	1	1	2	1	1	1	1	...	...	...	11	173
Gódávari ...	1	1	1	*2	1	1	2	1	1	1	1	††1	...	...	14	210
Kistna	1	1	1	1	1	1	2	1	‡3	1	1	...	...	...	14	204
Nellore	1	1	1	2	1	1	2	1	1	1	1	...	...	...	13	203
Cuddapah ...	1	1	1	1	1	1	2	1	1	1	2	...	...	...	13	195
Anantapur ...	1	1	1	2	...	1	2	1	1	1	1	1	...	...	13	198
Bellary	1	1	1	2	1	1	2	1	§2	1	2	...	...	...	15	218
Kurnool	1	1	1	...	1	2	2	1	1	1	1	...	2	...	14	195
Chingleput ...	1	1	1	1	1	...	2	1	1	1	1	...	...	...	11	178
North Arcot ...	1	1	2	1	1	2	2	1	1	1	1	...	...	...	14	218
South Arcot ...	1	1	1	2	2	3	2	1	§2	1	¶2	...	...	2	20	259
Tanjore	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Trichinopoly ...	1	1	1	1	1	1	2	1	1	1	1	...	...	1	13	193
Madura	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
Tinnevelly ...	1	1	1	1	1	...	2	1	1	1	1	...	...	1	12	188
Coimbatore ...	1	1	1	1	1	1	2	1	1	1	1	...	...	..	12	183
Salem	1	1	1	1	1	1	2	1	1	1	1	...	...	...	12	188
South Canara ...	1	1	1	1	1	1	2	1	1	1	1	1	...	...	13	195
Malabar	1	1	1	1	2	†3	2	1	‖2	1	**2	2	....	...	19	242
Total ...	20	20	21	23	21	24	40	20	25	20	24	5	2	4	269	4,004

* A compositor on Rs. 15 and a waterman on Rs. 7 were sanctioned for the Gódávari district in Government Order No. 178, dated 17th January 1895.

† Includes two compositors on Rs. 8 each. ‡ Includes two pressmen on Rs. 8. § Includes one pressman on Rs. 8.

‖ Includes one pressman on Rs. 7. ¶ One ballman on Rs. 6. ** One ballman on Rs. 5. †† Includes a waterman.

APPENDIX F.

Temporary Establishments.

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
1. Establishment for Assistant Collectors, Temporary Deputy Collectors and Probationary Deputy Collectors.	3,000	3,000	2,000	3,006	The provision for 1897-98 and 1898-99 is raised with reference to Government Order, No. 581, dated 24th August 1895, and with reference to the actuals of last year. The actuals for the first four months of the current year have amount to Rs. 1,393.
Ganjám.					
2. Potdars to accompany remittances ..	50	50	..	22	To be entertained when required.
3. One clerk on Rs. 20 and a peon on Rs. 6 in the Deputy Tahsildar's office, Aska.	312	312	312	295	This establishment is required until the Rushikulya canal is completed. (Government Order, No. 5276-Rev., dated 25th August 1890).
4. Six surveyors on Rs. 15 each and 12 lascars on Rs. 6 each in the same office for measuring the area irrigated by the Rushikulya canal.	396	648	396	376	Recommended for four months—(*vide* Board's Proceedings, No. 3392, dated 10th September 1897). For the budget estimate of next year, the Collector's provision is retained.
5. Five amins on Rs. 6 each for collecting quit-rent and land-cess in the Deputy Tahsildars' offices at Ganjám and Purushottapur.	360	360	360	..	Government Order, Mis. No. 3616, dated 5th September 1895. The establishment is necessary pending the introduction of the Proprietary Estates Village Service Act II of 1894 and the revision of the village establishment.
6. For measuring lands in inam villages irrigated by the Rushikulya canal.	354	354	150	146	Government Orders, Mis. No. 5245, dated 18th December 1896, and Mis. No. 763-Rev., dated 10th February 1897.
Berhampore taluk— Rs.					
One surveyor on Rs. 25 for six months 150					
Two lascars on Rs. 5 each for six months 60					
Two peons on Rs. 6 each to assist two Additional Revenue Inspectors throughout the year 144					
Total .. 354					
7. Establishment for arranging records in taluk offices— Berhampore—Two clerks on Rs. 15 each for six months. Chicacole—Two clerks on Rs. 15 each for six months. Goomsur—Two clerks on Rs. 15 each for three months.	..	326	..	124	Government Order, Mis. No. 3027-Rev., dated 29th July 1896.
8. For the collection of quit-rent and land-cess in minor inams and whole inam villages of certain proprietary estates in the Chicacole taluk— Rs.	474	474	474	231	Government Order, No. 732, dated 20th February 1896. The establishment will be dispensed with on the introduction of Act II of 1894 (Madras) into the district.
One Revenue Inspector on Rs. 25 for six months .. 150					
Three peons on Rs. 6 each for six months 108					
Two amins on Rs. 6 each for twelve months 144					
One amin on Rs. 6 for twelve months 72					
Total .. 474					
9. Potdars to accompany remittances for taluk offices.	50	50	..	44	To be entertained when required.
10. Nine clerks on Rs. 15 each for one month for the compilation of statistics of lands transfers.	..	135	..	..	Government Order, No. 3080, dated 17th June 1897.

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Vizagapatam.	Rs.	Rs.	Rs.	Rs.	
11. One clerk on Rs 30 and two clerks on Rs. 15 each for examining the permanent settlement and other old accounts.	..	60	..	285	Dispensed with.
Gódávari.					
12. Establishment for measuring irrigated lands in the Nidadavolu and Baharzalli estates—	1,352	1,352	1,352	1,444	Government Order, No. 767-Rev., dated 24th September 1890.
Rs.					
Ten gumastahs on Rs. 18 each 180					
Twenty vettis on Rs. 4 each 80					
Expenditure for one month 260					
Expenditure for five months 1,300					
Travelling allowance and contingencies 52					
Total .. 1,352					
13. A channel superintendent on Rs. 12 and two peons on Rs. 6 each for supervising the distribution of water from the Eleru.	288	288	288	288	Government Orders, No. 349, dated 31st March 1887, and No. 1402, dated 21st April 1890.
14. To maintain irrigation accounts in the Pittapur zemindari—	648	648	648	423	The continuance of this establishment has been sanctioned until 31st March 1898. Government Order, Mis. No. 1439-Rev., dated 15th March 1897. The Collector's estimate for 1898-99 will be retained subject to formal application to Government.
Rs.					
Three karnams on Rs. 10 each. 30					
Six watchmen on Rs. 4 each .. 24					
Total .. 54					
15. One karnam on Rs. 6 for four months and two vettis on Rs. 4 each for two months for the measurement of the irrigated area of Potavala and Coringa.	40	40	..	46	Government Order, Mis. No. 2079-Rev., dated 23rd April 1897. The Collector's provision for the next year will be retained subject to formal application to Government.
16. For arranging the records of the Headquarter Deputy Collector's office—	..	39	..	..	Government Order, Mis. No. 2431-Rev., dated 22nd June 1896. The establishment has been dispensed with.
Rs.					
One clerk 15					
One attender 8					
Total .. 23					
17. Two clerks on Rs. 15 each for sorting the records of the Collector's office.	360	120	360	571	The Collector in his letter disposed of in Board's Proceedings, Mis. No. 3026, dated 13th August 1897, recommended the retention of the establishment sanctioned in Government Order, No. 1876, dated 15th May 1896, for a further period of one year from July last; but the Board declined in view of the present financial pressure to submit the Collector's proposal for the sanction of Government. The establishment may have to be re-entertained from the beginning of the next official year. Hence the retention of the Collector's provision.
18. Two clerks on Rs. 15 each for sorting the records of the Sub-Collector's office.	..	180	..		The retention of the establishment was sanctioned for a further period of six months. Government Order, Mis. No. 1833-Rev., dated 5th April 1897.
19. Two clerks on Rs. 15 and two attenders on Rs. 8 each for six months for arranging the records of the Amalápuram and Bhímavaram taluks.	..	276	..		Government Order, Mis. No. 165-Rev., dated 11th January 1897.

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Gódávari—cont.	Rs.	Rs.	Rs.	Rs.	
20. One clerk on Rs. 25 for compensation work in the Sub-Collector's office.	..	88	98	391	Dispensed with on 8th August 1897.
21. One clerk on Rs. 15 for compensation work in the Amalápuram Taluk office.	..	30			Do. on 10th „ „
22. Establishment for measuring irrigated lands in delta taluks—	5,688	5,688	5,688	139	Sanctioned for two years—*vide* Government Orders, Mis. No. 3821, dated 24th September 1896, and Mis. No. 4945, Revenue, dated 4th December 1896.
Rs.					
Three Revenue Inspectors on Rs. 40 each 120					
Six Revenue Inspectors on Rs. 35 each 210					
Nine peons on Rs. 6 each. 54					
Total per mensem .. 384					
Total per annum .. 4,608					
Ten Revenue Inspectors on Rs. 30 each 300					
Ten peons on Rs. 6 each.. 60					
Total .. 360					
For three months .. 1,080					
Grand Total .. 5,688					
Kistna.					
23. Compensation establishment in the district.	..	..	..	..	Government Orders, No. 1715, dated 4th May 1896, and No. 1279, dated 31st January 1897.
General establishments—	420	420	420	1,307	
One clerk on Rs. 20 in the Head Assistant's office.					
One clerk on Rs. 15 in the Headquarter Deputy Collector's office.					The retention of one Revenue Inspector on Rs. 35 and of two clerks on Rs. 15 each was sanctioned up to 30th September 1897—*vide* Government Order, Mis. No. 2875, dated 7th June 1897. The Collector considers that the continuance of all the establishments is necessary, as applications for land are being received from the eastern and western deltas.
24. Sub-divisional establishments—	1,500	1,500	1,500		
Rs.					
Two Revenue Inspectors on Rs. 35 each 70					
One Revenue Inspector 25					
Two clerks on Rs. 15 each .. 30					
Total .. 125					
25. For collecting water-rate in the Gudur estate—	720	720	720	..	The establishment is necessary pending introduction of Act II of 1894 and the revision of the village establishment — *vide* Government Order, No. 3267, Revenue, dated 14th August 1896.
Rs.					
Three monegars on Rs. 6 each. 18					
Two do. on „ 5 „ 10					
Eight do. on „ 4 „ 32					
Nellor					
26. One shroff on Rs. 10 for the Póláru Subtreasury.	80	120	120	..	Government Order, No. 872, Financial, dated 8th August 1896.
27. One measuring officer on Rs. 25 for three months for acquiring lands for the Sangam project.	..	75	..	50	Government Order, Mis. No. 4339, Revenue, dated 19th August 1897.
Cuddapah.					
28. Two gardeners on Rs. 5 for the Collector's office compound.	90	90	90	58	For twelve and six months, respectively (Government Order, No. 4165, dated 22nd September 1892).
29. One clerk on Rs. 35 for dealing with inam work in the Collector's office.	420	390	..	..	Government Order, Mis. No. 1178, dated 2nd March 1897. The Collector's estimate for the next year will be retained subject to formal application to Government.

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Bellary.	Rs.	Rs.	Rs.	Rs.	
30. Sub-Magistrate and establishment for Ramandrug—	700	523	700	529	To be kept on while the convalescent depôt remains at Ramandrug (Government Order, No. 650, dated 3rd April 1890). The revised estimate represents the actual expenditure of the year.
					Rs.
One Sub-Magistrate					100
One clerk					20
Two peons on Rs. 7 each ..					14
One masalchi					6
Total ..					140
Kurnool.					
31. Establishment for the Kurnool-Cuddapah canal—	65	1,560	65	,276	The deputation of a Deputy Collector has been extended for a further period of one year—*vide* Government Order, Mis. No. 1801, dated 3rd April 1897.
					Rs.
One clerk					50
Do.					30
Do.					22
One peon					8
Two peons on Rs. 7 each ..					14
One masalchi					6
Total ..					130
Madras.					
32. Establishment for arranging records in the Deputy Collector's office—	..	4,483	2,250	4,477	The retention of the establishment, costing Rs. 375 per mensem, for a further period of six months was sanctioned in Government Order, Mis. No 2975, dated 12th June 1897. The Collector's estimate of Rs. 4,483 has been retained.
					Rs.
One clerk					100
Do.					50
Do.					45
Do.					40
Do.					30
Two clerks on Rs. 25 each ..					50
One clerk					20
One attender					10
Two attenders on Rs. 8 each.					16
Do. on „ 7 „					14
Total ..					375
Chingleput.					
33. One superintendent on Rs. 25 and ten watchmen on Rs. 5 each for four months for collecting the Government share of the produce in two reverted inam villages.	225	310	..	194	Government Order, Mis. No. 1328, dated 9th March 1897. As the actuals up to June last amounted to Rs. 284, the Collector's estimate of Rs. 310 has been retained for the current year. The budget estimate for the next year represents the figure provided by the Collector.
North Arcot.					
34. For arranging old records in the Collector's office—	1,284	1,284	1,284	1,127	Sanctioned for three years from 1st April 1896—*vide* Government Order, No. 78, dated 9th January 1896.
					Rs.
Two clerks on Rs. 20 each..					40
Four clerks on „ 15 „ ..					60
One attender on Rs. 7 ..					7
Total ..					107
35. One clerk on Rs. 15 for one year for sorting the records of the Head Assistant's office.	46	134	..	..	Government Order, No. 2311, Revenue, dated 7th May 1897.
South Arcot.					
36. Copyist on Rs. 10 for the Sub-Collector's office.	120	120	120	120	Sanctioned up to 31st March 1897 (Government Order, No. 3655, dated 16th July 1897). The copyist will be recommended for retention during 1898-99 also.
Trichinopoly.					
37. A gardener on Rs. 6 for the compound of the Collector's office.	..	12	12	60	Dispensed with.
38. A shroff on Rs. 10 for one year in the Kilapalur Deputy Tahsildar's office.	30	90	..	..	Government Order, Mis. No. 2286, dated 6th May 1897.

Temporary Establishments—*cont*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Madura.	Rs.	Rs.	Rs.	Rs.	
39. Four clerks on Rs. 15 for arranging and indexing records in the Collector's office.	..	480	720	670	Sanctioned up to 13th February 1897, (Government Order, No. 737, dated 20th February 1896). The retention of the establishment was sanctioned for a further period of eight months—*vide* Government Order, Mis. No. 1658, dated 26th March 1897.
40. For dealing with applications for loans and other matters connected with the assignment of lands in the villages commanded by the Periyár project—	1,380	1,065	..		The establishment was sanctioned up to 1st April 1897—*vide* Government Order, No. 668, Financial, dated 16th June 1896. The Collector has in his letter, No. 881-Genl., dated 2nd April 1897, recommended the following establishment, viz.— (1) One clerk on Rs. 30 and one on Rs. 15 for the Deputy Collector. (2) One clerk on Rs. 20 for the Tahsildar. (3) Three Revenue Inspectors on Rs. 50 instead of Rs. 40. The Collector provides Rs. 5,304 under the revised estimate of the current year and Rs. 5,892 under the budget estimate of next year. Presuming that the increase asked for by the Collector will be brought into force from 1st October next, the revised estimate for the current year is fixed at Rs. 5,227. For 1898-99, the Collector's estimate is retained subject to formal application for the sanction of Government.
General establishment—				3,406	
					Rs.
One clerk					20
Do.					15
One attender					8
Three peons on Rs. 7 each.					21
One masalchi					6
Total ..					70
41. Sub-divisional establishment—	4,512	4,162	4,752		
					Rs.
One Tahsildar					150
One clerk					15
Two peons on Rs. 7 each ..					14
One masalchi					6
Three Revenue Inspectors on Rs. 40 each					120
Three peons on Rs. 7 each ..					21
Total ..					326
42. One clerk on Rs. 20 and two clerks on Rs. 15 each for five months in the Madura taluk.	..	300	..	..	Government Order, Mis. No. 1464, Revenue, dated 16th March 1897.
43. Two clerks on Rs. 15 each for five months in the Mélúr taluk.	..	180	..	..	Government Orders, Mis. No. 1980, Revenue, dated 13th April 1897 and Mis. No. 2271, Revenue, dated 5th May 1897.
44. For the disposal of darkhasts pending in the Kodaikánal Deputy Tahsildar's office—	..	159	..	..	Government Order, Mis. No. 2668, Revenue Department, dated 25th May 1897.
					Rs.
One Revenue Inspector ..					40
Local allowance					5
One peon					6
Local allowance					2
Total ..					53
For three months ..					159
Tinnevelly.					
45. A clerk on Rs. 15 for arranging records in the Srívilliputtúr taluk.	..	30	24	142	Dispensed with.
Nilgiris.					
46. For arranging records in the Collector's office—	..	220	231	605	Dispensed with.
					Rs.
One clerk					30
Do.					25
Total ..					55
47. For registering damages caused by the progress of work on the Nilgiri Railway—	828	708	282	498	The establishment was first sanctioned for ten months—*vide* Government Order, Mis. No. 3246, dated 12th August 1896. The Collector reports that in the telegram from the Consulting Engineer of the 5th August 1897, the establishment has been sanctioned up to 18th January 1898 and that the services of the establishment will be continued during the current and ensuing years. The Board has accordingly retained the Collector's estimates.
					Rs.
One Revenue Inspector ..					60
One peon					9
Total ..					69

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Salem.	Rs.	Rs.	Rs.	Rs.	
48. To record irrigation and to collect revenue from mittah lands irrigated by the Burar project channels—	156	156	156	..	Sanctioned pending introduction of Madras Act II of 1894 into the district (Government Order, No. 394, dated 29th January 1896.)
Rs. One Karnam .. .. 10 One vetti .. .. .. 3 Total .. 13					
South Canara.					
49. One clerk on Rs. 10 for searching for documents in the Collector's office.	120	120	1,140	1,181	Government Orders, No. 558, dated 4th July 1889, No. 3266, dated 18th July 1892, and No. 636, dated 11th February 1895.
50. Five clerks on Rs. 10 and five on Rs. 7 for searching for documents in taluk offices.	1,020	1,020			
Malabar.					
51. Escheat clerk in the Hosúr office ..	240	240	240	1,585	Sanctioned up to 31st March 1898 (Government Order, Mis. No. 1897, dated 7th April 1897). The retention of the establishment for another year, *viz.* up to 31st January 1898, has been sanctioned in Government Order, Mis. No. 1285, Revenue, dated 6th March 1897.
52. Two escheat clerks on Rs. 30 and 20 in the Cochin Deputy Collector's office.	600	600	600		
53. Establishment for the registration of jenmam titles. Deputy Collectors' establishments—	4,944	4,944	22,560	16,811	Government Order, No. 1516, dated 22nd April 1896, and No. 900, Financial, dated 14th August 1896.
Rs. Two head clerks on Rs. 50 each .. .. .. 100 Two clerks on Rs. 25 each. 50 Two clerks on Rs. 20 each. 40 Four clerks on Rs. 15 each. 60 Two attenders on Rs. 10 each .. .. .. 20 Four surveyors on Rs. 20 each .. .. .. 80 Four peons on Rs. 7 each. 28 Four peons on Rs. 6 each. 24 Two masalchis on Rs. 5 each .. .. .. 10 Total .. 412					
54. Taluk establishment—	17,616	17,616			
Rs. Twenty-one Revenue Inspectors on Rs. 50 each .. 1,050 Thirty-three peons on Rs. 6 each .. .. .. 198 Eight clerks on Rs. 20 each. 160 Four clerks on Rs. 15 each. 60 Total .. 1,468					
55. One clerk on Rs. 25 and one on Rs. 20 for escheat work in the Ponnáni taluk.	540	540	..	..	The further retention of the establishment up to 30th September 1898 was sanctioned by Government—*vide* Government Order, Mis. No. 4802, dated 11th September 1897. The Collector's estimate for the next year is retained subject to formal application to Government.
56. One clerk on Rs. 20 for escheat work in the Palghat taluk.	..	140	..	..	The retention of the clerk was sanctioned up to 30th September 1897—*vide* Government Order, Mis. No. 3135, dated 19th June 1897.
57. Two clerks on Rs. 20 each in the Wynaad Taluk office with local allowance.	720	720	720	492	Sanctioned pending the revision of the taluk establishments in the Presidency (Government Order, No. 2351, dated 16th June 1896).

Temporary Establishments—*cont.*

Items.	Budget estimate for 1898-99.	Revised estimate for 1897-98.	Budget estimate for 1897-98.	Accounts for 1896-97.	Remarks.
Malabar—cont.	Rs.	Rs.	Rs.	Rs.	
58. Four clerks on Rs. 15 each with local allowance in the Wynaad Taluk office.	1,080	990	..	..	Sanctioned for ten months—*vide* Government Order, Mis. No. 1397, dated 12th March 1897. Collector considers that the establishment is necessary till the end of the next official year.
59. Three Revenue Inspectors on Rs. 25 each for six months in the Kóttayam taluk for inspecting and bringing under assessment certain unassessed lands.	..	450	..	..	Government Order, Mis. No. 3067, dated 16th June 1897.
60. Fifty-seven taluk shroffs on Rs. 10 for the four kist months.	1,850	1,850	1,850	1,026	Government Orders, No. 2693, dated 5th May 1888, No. 1344, dated 28th March 1895, No. 2189, dated 30th May 1895, and No. 1105, dated 19th March 1895.
Total ..	54,678	63,039	52,682	43,445	

Establishment entertained an account of famine.

Ganjám.					
61. Deputy Tahsildars and gumastahs ..	..	2,500	..	..	....
Vizagapatam.					
62. Revenue Inspectors and gumastahs ..	..	600	..	..	....
Anantapur.					
63. Deputy Tahsildars	..	3,000	..	..	....
Cuddapah.					
64. Deputy Tahsildars and gumastahs ..	..	3,300	..	..	....
Bellary.					
65. Establishment in the Huzur	..	1,870	..	314	....
Deputy Tahsildars and gumastahs ..	..	3,370	..		
Kurnool.					
66. Deputy Tahsildars and gumastahs ..	..	2,450	..	66	....
Total ..	..	17,090	..	380	

Items.	Budget estimate for 1898-99.	* Revised estimate for 1897-98.	Sanctioned estimate for 1897-98.	Accounts for 1896-97.	Remarks.
1	2	3	4	5	6
					Establishment for the disposal of loan applications.
Ganjám.					
67. One Tahsildar for Berhampur taluk on Rs. 150 for one month. Two Revenue Inspectors on Rs. 35 each for the above taluk. Two others for Goomsur taluk for the above period. One clerk on Rs. 15 for the Special Loans Tahsildar for a fortnight and two peons on Rs. 6 each for the above for one month.	No forecast can be made of the requirements for the year 1898-99 as they will depend entirely upon the state of the season. The budget estimate may be fixed at Rs. 5,000 to provide for unforeseen charges.	Rs. 500	An allotment of Rs. 10,000 was applied for in Board's Proceedings, No. 1690, dated 6th March 1897, to meet the cost of temporary establishment on account of loans work. But Government in its order, Financial No. 351, dated 22nd April 1897, directed that the expenditure should in the first instance be met from the provision in the budget under 3. Land Revenue charges of District Administration and that if necessary, that allotment can be raised later on by re-appropriation of savings under other heads with reference to actuals then available.	Rs. ..	The Tahsildar and the four Revenue Inspectors were sanctioned in Government Order, Mis. No. 2299, dated 7th May 1897, and the other establishments in Government Order, Mis. No. 3649, dated 15th July 1897. The Collector applied for the retention of the Tahsildar and his establishment for a further period of one month, which was sanctioned in Government Order, Mis. No. 3803, dated 22nd July 1897. The actuals come to Rs. 486 or Rupees 500 in round numbers. The revised estimate has therefore been fixed at Rs. 500.
Vizagapatam.					
68. Two Revenue Inspectors on Rs. 35 each and two clerks on Rs. 15 each at one Revenue Inspector and one clerk for each of the taluks of Golgonda and Sarvasiddhi.		400		..	An establishment consisting of one Revenue Inspector and one clerk was sanctioned for the Golgonda taluk in Government Order, No. 180, Revenue, dated 18th March 1897, for a period of three months, and a similar establishment for the Sarvasiddhi taluk in Government Orders, Mis. No. 2754, dated 31st May 1897, and Mis. No. 2940, dated 11th June 1897, for the same peroid. The Collector applied for the retention of the establishment sanctioned for the latter taluk and of the clerk for Golgonda for three months more, and this was sanctioned in Government Orders Mis. No. 4654, dated 4th September 1897, and No. 3899, dated 27th July 1897. The cost of the establishment up to the end of September beyond which the establishment should not be retained under the recent orders of Government amounts to Rs. 375, and the revised estimate has therefore been fixed at Rs. 400 in round numbers.
Kurnool.					
69. Two Tahsildars on Rs. 150 each one for Pattikonda and the other for Ramallakot. Nine Revenue Inspectors on Rs. 35 each— Pattikonda .. .. 3 Nandyal .. .. 3 Sirvel .. .. 1 Koilkuntla .. .. 1 Ramallakot .. .. 1 Two clerks on Rs. 20 each at one for each Tahsildar. Three clerks on Rs. 15 each, two for Pattikonda Special Tahsildar and one for Ramallakot Tahsildar. Four peons on Rs. 7 each at two for each of the Tahsildars. Nine peons on Rs. 6 each, one for each Revenue Inspector.		2,650		..	The Tahsildars and their establishments were sanctioned in Government Orders, No. 2547, dated 18th May 1897, No. 4600, dated 2nd September 1897, and No. 4981, dated 22nd September 1897, and the Special Revenue Inspectors in Government Orders, No. 1036, dated 22nd February 1897, No. 2360, dated 11th May 1897, No. 3537, dated 12th July 1897, and No. 4601, dated 2nd September 1897. As under the recent orders of Government the establishment should not be retained beyond the 30th September 1897 and the cost calculated approximately from the date of sanction up to 30th September would come to Rs. 2,628. The revised estimate has therefore been fixed at Rs. 2,650 in round numbers.
70. Two Tahsildars on Rs. 150 each. Ten Revenue Inspectors on Rs. 40 each— Alúr .. .. 2 Bellary .. .. 1 Hadagalli .. .. 3 Adóni .. .. 1 Rayadrug .. .. 1 Four clerks on Rs. 25 each. One clerk on Rs. 25 for Alúr. Four clerks on Rs. 20 each— Adóni .. .. 2 Alúr .. .. 1 Rayadrug .. .. 1 Four copyists on Rs. 12 each for Alúr. Six peons on Rs. 7 each for the Special Loans Tahsildars. Ten peons on Rs. 6 each for the Special Revenue Inspectors.		4,500		180	each and [illegible] were sanctioned from time to time for the taluk on Rs. 6 each were sanctioned from time to time for the taluk [illegible] ated 18th January Government Orders, No. 5293, dated 22nd December 1896, No. 2[illegible]97, No. 1413, dated 1897, No. 359, dated 21st January 1897, No. 751, dated 9th February 1897, No. 1413, dated 13th March 1897, No. 2124, dated 28th April 1897, No. 2126, dated 28th April 1897, and No. 3586, dated 13th July 1897. The retention of six of these Revenue Inspectors for further period was sanctioned in Government Orders, No. 2408, dated 12th May 1897, and No. 3174, dated 23rd June 1897. The clerks on Rs. 25 and Rs. 20 were sanctioned in Government Orders, No. 1413, dated 13th March 1897, No. 2126, dated 28th April 1897, No. 4982, dated 22nd September 1897, and No. 5293, dated 22nd December 1896, and the four copyists in Government Order, No. 2421, dated 13th May 1897. The cost of the establishments for the periods for which they were sanctioned and up to the end of the current month, viz., September comes approximately to Rs. 4,413. Adding to this, the cost of two clerks on Rs. 25 each whose retention during October was recommended in Board's Proceedings, No. 7946, dated 28th September 1897, the total cost will amount to Rs. 4,463. The revised estimate has therefore been fixed at Rs. 4,500 in round numbers.
Anantapur.					
71. Three Tahsildars on Rs. 150 each— Anantapur .. .. 1 Gooty .. .. 1 Tadpatri .. .. 1 Thirteen Revenue Inspectors on Rs. 40 each— Gooty .. .. 3 Anantapur .. .. 2 Tadpatri .. .. 2 Dharmavaram .. .. 2 Kalyandrug .. .. 1 Hindupur .. .. 1 Madakasira .. .. 1 Twelve peons on Rs. 6 each at one for each of the Revenue Inspectors, except of Hindupur. Nine peons on Rs. 7 each at 3 for each Special Loans Tahsildar. Eleven clerks on Rs. 25 and two clerks on Rs. 20..		5,900		95	An establishment consisting of two clerks on Rs. 25 each and three peons on Rs. 7 each was sanctioned for each of the two Special Tahsildars sanctioned in Government Order, No. 1404, dated 13th March 1897, and a similar establishment consisting of one Tahsildar on Rs. 150, two clerks on Rs. 25 each and three peons on Rs. 7 each was sanctioned for the Tadpatri taluk in Government Orders, No. 3295, dated 29th June 1897, No. 3253, dated 28th June 1897, and No. 3696, dated 19th July 1897. The several Revenue Inspectors and peons as per details noted in column 1 were sanctioned from time to time in Government Orders, No. 5294, dated 22nd December 1896, No. 43, dated 5th January 1897, No. 748, dated 9th February 1897, No. 1873, dated 7th April 1897, No. 2494, dated 15th May 1897, No. 3253, dated 28th June 1897, No. 3993, dated 31st July 1897, and No. 4569, dated 31st August 1897; and the clerks in Government Orders, No. 4712, dated 21st November 1896, No. 1523, dated 20th March 1897, No. 1873, dated 7th April 1897, No. 2494, dated 15th May 1897, and No. 3253, dated 28th June 1897. The retention of seven of these Revenue Inspectors were sanctioned in Government Orders, No. 1873, dated 7th April 1897, No. 3253, dated 23th June 1897, No. 3475, dated 8th July 1897, No. 3645, dated 15th July 1897, No. 4983, dated 22nd September 1897, and No. 4998, dated 23rd September [illegible] of the establishments for the periods for which they were sanctioned and [illegible] ber comes to Rs. 5,923, and the revised estimate has therefore been fixed at Rs. 5,900 in round numbers.
Cuddapah.					
72. Two Tahsildars on Rs. 150 each, one for Jammalamadugu division and the other for Ráyachóti and Vayalpad taluks. Two clerks on Rs. 20 each at one for each Special Loans Tahsildar. Four peons on Rs. 6 each at two for each Tahsildar.		800		..	An establishment consisting of one Tahsildar on Rs. [illegible] Rs. 6 each, was sanctioned in Government Order, [illegible] a similar establishment consisting of one Tahsi[illegible] peons on Rs. 6 each was sanctioned for Ráya[illegible] ings, No. 7308, dated 7th Se[illegible]ber 1897 [illegible] to the end of September [illegible] at Rs. 800.
Total ..	5,000	14,750	180	275	
Establishment dispensed with ..	..	..	..	2,079	
Reserve .. { General establishment .. .. / Sub-divisional establishment	161 161	96 25	1,138	..	
Total .. { General establishment .. .. / Sub-divisional establishment	13,300 46,700	21,800 73,200	..	..	
Grand Total ..	60,000	95,000	54,000	46,179	

* The revised estimate for the current year has been fixed on the assumption that the special establishments will be dispensed with a[illegible] October have been provided. It is possible that other Collectors may also ask for some temporary establishments for one or two month[illegible] provision has been made.

[illegible] except in Bellary for which a point no[illegible] no definite information

58

N	6	Remarks.
		ctioned in Government Order, Mis. ents in Government Order, Mis. the retention of the Talsildar was sanctioned in Govern- ne to Rs. 486 or Rupees at Rs. 600.

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1897. The cos up to the end of Septem- n fixed at Rs. 5,300 in round

50, a clerk on Rs. 20 and two peons on lis. No. 3204, dated 24th June 1897, and dar on Rs. 150, a clerk in Board's Proceed- holi and Vayalpad taluks in the establishment up The approximate cost of the establishment has therefore been fixed

ases to Rs. 816, and the revised estimate

ks for point no

end of September, except in Bellary for which no but as there is no definite information