Financial (1895) Department.

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G.O., No. 634

Dated 29th Aug. 1895.

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[Despatch Abstract.]

NEW CIRCLES

Recording Proceedings, Revenue Department, approving, subject to certain remarks, proposals of the Board of Revenue for the formation of certain -- on account of the extension of the tree-tax license-fee system, anddirecting that application be made to the Government of India to obtain the sanction of the Secretary of State for the entertainment of one additional Assistant Commissioner and ten additional Inspectors.

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CURRENT No. 2109

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REVENUE.

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CHIEF SECRETARIAT
27 AUG. 1895
GOVERNMENT OF MADRAS

JULY.

New Circles.

Proposals of the Board of Revenue for the formation of certain — on account of the extension of the tree-tax license-fee system approved subject to certain remarks, and application ordered to be made to the Government of India to obtain the sanction of the Secretary of State for the entertainment of one additional Assistant Commissioner and ten additional Inspectors.

CURRENT No. 210

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 13th June 1895, No. 264:—

Resolution—dated 13th June 1895, No. 264.

The Board begs leave to submit its proposals for the additional establishment required in connection with the extension of the tree-tax system to the remaining portions of the Tamil districts, recommended in Board's Proceedings, dated 21st May 1895, No. 215. The present opportunity has also been taken to revise the establishments sanctioned for certain taluks in which the tree-tax system is already in force, in the light of the experience gained in the past.

2. To deal with the southernmost district first:—

Tinnevelly.—The district is at present divided into four circles for the administration of the Salt and Abkári Revenue, the Ottappidáram, Tenkarai and Nángunéri taluks constituting the Tuticorin, Káyalpatnam and Kuttanguli circles respectively, the remaining six taluks being under the charge of the Tinnevelly Circle Inspector. With the extension of the tree-tax system, the Tinnevelly circle will be too heavy a charge for one Inspector, and the Board therefore recommends that he should be relieved of the charge of the Sáttúr, Srívilliputtúr and Sankaranayanárkóyil taluks which should be constituted into a separate circle with Sáttúr as its head-quarters. The requirements of each taluk will now be considered.

3. *Tinnevelly circle, Tinnevelly taluk.*—The taluk is at present patrolled by a party of one petty officer and five peons under the immediate supervision of a Sub-Inspector aided by three peons, who has charge of the Sankaranayanárkóyil taluk also. For the successful working of the tree-tax system, the Board considers that the taluk should be divided into three ranges, two with a Sub-Inspector and six orderlies each, and the third with a Sub-Inspector and three orderlies assisted by a petty officer and five peons. The tree-tax system is already in force in the other two taluks of this circle, Tenkási and Ambásamudram, and no change is contemplated at present in the establishments now working therein.

4. *Sáttúr circle, Sattur and Srivilliputtur taluks.*—These taluks have now between them a Sub-Inspector and three peons, with a party consisting of one petty officer and five peons. An establishment equal to that proposed for the Tinnevelly taluk will, it is considered, be necessary for each of the two taluks.

5. *Sankaranáyanárkoyil taluk.*—The taluk is 720 square miles in extent and is divided into three Revenue Inspectors' firkas. It borders on the Travancore territory and requires a strong preventive establishment to work the tree-tax system. The Board would, therefore, propose three Sub-Inspectors with three orderlies each, and two parties of one petty officer and five peons each, one working in the Vasudevanallur range and the other in either of the two eastern ranges.

6. The new Sáttúr circle will be allowed two clerks, one on Rs. 30 and the other on Rs. 20, also six peons as Inspector's orderlies.

7. *Kuttanguli circle, Nángunéri taluk.*—The existing preventive establishment in the taluk consists of two parties of one petty officer and five peons each. In view of the very large number of palm trees available for tapping and of the fact that the licit consumption of country spirits in the taluk is gradually diminishing, obviously due to smuggling from the neighbouring Travancore territory, the Deputy Commissioner considers, and the Board agrees, that the taluk should be divided into four Sub-Inspectors' ranges, the two existing parties being retained to assist in the guarding of the frontier. The two western range Sub-Inspectors will be given only three orderlies each, while the other two will have six each. There is at present no Assistant Inspector sanctioned for the circle, and without the aid of an officer of this class empowered to grant tree-tax licenses, it is not possible for the Inspector to work the tree-tax system in the taluk, and at the same time attend to the Kuttanguli factory. The Board, therefore, recommends that an Assistant Inspector with four orderlies may be allowed for this circle. A clerk on Rs. 20 will also be required.

8. *Káyalpatnam circle, Tenkarai taluk.*—The taluk comprises six Revenue Inspectors' firkas; the extent of the saline tracts is 21,280 acres, and the number of palmyra trees reported to be tapped for sweet toddy is about 800,000. To efficiently cope with the Salt and Abkári work in this taluk, the Board considers that four Sub-Inspectors and two out of the three existing parties will be absolutely necessary. The two Sub-Inspectors who will have the parties working in their ranges will be allowed only three orderlies, while each of the other two will be given the full complement of six peons.

9. *Tuticorin circle, Ottapidáram taluk.*—The taluk is 1,068 square miles in extent. It contains several swamps and the Manjakulam abandoned salt-pans, besides a very large number of palm trees. The existing establishment is one Sub-Inspector and three orderlies, and three parties of one petty officer and five peons each. The Board would do away with the Kadambur party, and divide the taluk into four ranges, giving the Sub-Inspector of each of the two western ranges an orderly of six peons each, the two eastern being patrolled by the remaining two parties each supervised by a Sub-Inspector and three peons.

10. *Madura.*—Of the six taluks and nine zemindari magisterial divisions in the district, the tree-tax system is at present in force in the Madura and Mélúr taluks and the Sivaganga zemindari. The district is already split up into four circles and the proposed extension of the tree-tax system to the whole district will so materially add to the duties and responsibilities of the four Inspectors that, in the opinion of the Board, the creation of a new Inspector's charge is a matter of absolute necessity. A circle with Tirumangalam as its head-quarters and comprising the Tirumangalam and Periyakulam taluks, the Lower Palnis, and the Tiruchuli magisterial division with the exception of the portion under the Mudukulattúr magistrate's jurisdiction will sufficiently meet the future requirements of the district.

11. *Vattanam circle.*—The circle comprises the Tiruvadanai magisterial division and that part of the Paramakudi magistrate's division attached to the Salagramam police station. It is at present patrolled by two Sub-Inspectors with three orderlies each, and three parties. Having in view the extent of the circle and the number of palm trees in it (620,000), the Board considers that an Assistant Inspector with four peons, besides three Sub-Inspectors with a party of one petty officer and five peons working in each of two out of the three ranges, will be necessary. The Sub-Inspector who has no party to help him will be given six orderlies, while the other two will have only three peons attached to each. To obviate inconvenience to the shopkeepers in the western portions of the circle, Tiruvádánai may, with advantage, be selected as the head-quarters of the Assistant Inspector. He will be allowed a clerk on Rs. 20.

12. *Morekolam circle.*—At present the circle takes in the Ramnad, Mudukulattúr and Pamban magisterial divisions of the Madura district. Its extent is about 4,000 square miles and the strength of the existing preventive establishment is two Sub-Inspectors, six orderlies and six parties. The Board proposes to transfer the villages attached to the Kamudi and Paralatchi police stations of the Tiruchuli taluk which are under the Mudukulattúr magistrate's jurisdiction from the Madura to the Morekolam

circle, and divide the latter circle into six Sub-Inspectors' ranges, five of them to have each an orderly of three peons and a party of one petty officer and five peons, the remaining Sub-Inspector to be allowed six peons. An additional Assistant Inspector with four orderlies and a clerk on Rs. 15 will also be required to assist the Inspector in getting through the extra work that will now devolve on that officer.

13. *Madura Circle.*—The circle with the exception of the Tiruchuli magisterial division is now under the tree-tax system. The Board considers that the Inspector should be relieved of this magisterial division as the Madura and Mélúr taluks and the Sivaganga, Tiruppattúr and Tiruppuvanam divisions of the Sivaganga zemindari are in themselves enough to fully tax the energies of an Inspector, and until this is given effect to the Inspector cannot be held responsible for the results of the circle.

14. When the tree-tax system was introduced into the Sivaganga zemindari in October 1891, the Sivaganga division was divided into two parties' ranges and placed in charge of one Sub-Inspector. The range was subsequently found to be too large for one Sub-Inspector, and temporary arrangements were made for transferring a Sub-Inspector with three orderlies from the Tiruchuli division to duty in the Mánámadurai portion of the Sivaganga zemindari. Sanction is now requested for the formation of the Mánámadurai range and for entertaining a Sub-Inspector (with three orderlies) permanently.

15. The present strength of the Sholavandan party of the Madura taluk and of the Kaliarkoil party of the Sivaganga division is one petty officer and eight peons and one petty officer and five peons, respectively. As illicit distillation and salt crime are reported to be rife in the latter, the Deputy Commissioner proposes to strengthen it by transferring three peons from the former. The proposal may be approved; it involves no additional expense.

16. *Dindigul Circle.*—According to the proposals in paragraph 10 *supra*, the circle will be made up of the Dindigul and Palni taluks from the 1st October 1895, with Dindigul as its head-quarters.

17. *Dindigul taluk.*—The taluk is 1,120 square miles and is divided into six Revenue Inspectors' firkas. For the satisfactory working of the tree-tax system, there should be at least four Sub-Inspectors and two parties of one petty officer and five peons each. Two of the Sub-Inspectors who will have the parties working under their immediate supervision will be allowed only three orderlies each, while the other two will have six.

18. *Palni taluk.*—This is at present patrolled by one Sub-Inspector with three orderlies and two parties of one petty officer and five peons each. The taluk is extensive and has five Revenue Inspectors' firkas. The Board considers that a smaller establishment than three Sub-Inspectors, two with an orderly of three peons, and a party of one petty officer and five peons each, and the third with six peons, will not be able to efficiently cope with the increased work in the taluk on the introduction of the tree-tax system.

19. *Tirumangalam Circle, Periyakulam taluk.*—The present sanctioned force for the taluk is one party consisting of one petty officer and five peons, supervised by a Sub-Inspector, who is in immediate charge of the Tirumangalam taluk also. Having in view the extensive area (1,264 square miles) of the Periyakulam taluk and the fact that there are about fifty miles of the Travancore frontier to be guarded, the Board is of opinion that four Sub-Inspectors with three orderlies each should be sanctioned, in addition to the existing party which must be available for service in any portion of the frontier.

20. *Tirumangalam taluk.*—The existing arrangements for the patrolling of this taluk are the same as those for the Periyakulam taluk referred to above. The existing party should be retained and not less than three Sub-Inspectors should be sanctioned, with an orderly of six peons each except the Sub-Inspector who will have the party under him and who will therefore be given only three peons.

21. *Palni Hills—Lower Palnis.*—The number of palm trees growing in these parts is reported to be about 5,000 sagos. The tract is at present patrolled by the Vadasandur party of the Dindigul taluk, which has been transferred there tentatively. The Sub-Inspectors of the Palni and Periyakulam taluks also look after such of the villages as

lie nearest to their respective ranges. The Board is not in favour of the continuance of the present precarious arrangement, but would, on the introduction of the tree-tax system into the tract, appoint a special Sub-Inspector of the first or second grade with an orderly of six peons for duty on the Hills, who will be given a local allowance and warm clothing.

22. *The Tiruchuli Magisterial division.*—The villages attached to the Kamudi and Paralatchi police stations have, in para. 12 *supra*, been proposed to be transferred to the Morekolam Circle, as they are under the Mudukulattúr magisterial division. The Deputy Commissioner considers, and the Board agrees, that the existing establishment of one Sub-Inspector and three orderlies, with a party of one petty officer and five peons, will be sufficient for the portion of the division to be transferred to the new Tirumangalam Circle, even after the introduction of the tree-tax system into it.

23. An establishment of two clerks, one on Rs. 30 and the other on Rs. 20, and six peons as Inspector's orderlies is necessary for the new circle.

24. *Tanjore—Adirampatnam Circle, Pattukkóttai taluk.*—The taluk is 904 square miles in extent and the number of toddy-yielding trees is reported to be approximately 800,000. The present preventive establishment consists of one Sub-Inspector with three orderlies and five parties of one petty officer and eight peons each. Salt crime is on the increase, the taluk is exposed to smuggling both on the extensive sea-board within easy reach of Ceylon and on the Pudukkóttai frontier on the west, and the consumption of licit arrack is falling off. To effectually combat with these disadvantages, and at the same time to work the tree-tax system in the taluk, the Board is of opinion that a strong preventive staff is essential and would accordingly recommend that five Sub-Inspectors with three orderlies each be sanctioned in addition to the five existing parties, the strength of each of which latter may, however, be reduced to five peons instead of the present unwieldy number, eight. It is needless to remark that, with the peculiar configuration of the taluk, the want of facilities for rapid marching, and four salt factories to look after, it will be impossible for the Inspector to adequately cope with the increased work. The Board would readily advocate the constitution of the taluk into two separate charges, but, pending the opening of the Muttupet factory and the settlement of the question as to which circle it has to be attached to, it considers it sufficient to provide for an additional Assistant Inspector to aid the circle officer in the issue of tree-tax licenses and permits and in the supervision of the tree-tax establishment. His head-quarters will be at Arantángi and he will be given a clerk on Rs. 25 and an orderly of four peons. The circle office will also be strengthened by the addition of a clerk on Rs. 15.

25. *Coimbatore.*—The district comprises two circles. Besides the Coimbatore, Pollachi, Palladam and Udamalpet taluks of this district, the Coimbatore Circle Inspector has the charge of the Attapadi valley of the Walavanad taluk of Malabar, and of the Nilgiri district, Wynaad excepted. With the contemplated extension of the tree-tax system to the whole district, with the exception of the Kollegal taluk and the Tálavádi firka of the Satyamangalam taluk, the necessity for an additional circle arises. The district will be best apportioned as under :—The Coimbatore, Pollachi and Udamalpet taluks to form the Coimbatore Circle, which will take in the existing charge of portions of the Nilgiri and Malabar districts. The Erode, Palladam, Dhárápuram and Karúr taluks to form the Erode Circle, leaving the Bhaváni, Kollegal and Satyamangalam taluks to make up the new Bhaváni Circle, with the town of that name as its head-quarters.

26. *Coimbatore Circle—Udamalpet taluk.*—The taluk is at present patrolled by one Sub-Inspector with three orderlies and a party of one petty officer and five peons. The Deputy Commissioner proposes to divide it into two ranges, giving each Sub-Inspector three orderlies and a party of one petty officer and five peons. The proposal may be accepted.

27. *Bhaváni Circle—Bhaváni taluk.*—A party of one petty officer and five peons under the supervision of a Sub-Inspector whose services are also utilized in the adjoining taluk of Satyamangalam is all the preventive force now employed in the taluk. The Board considers that an establishment of three Sub-Inspectors with six orderlies each will be required to work the tree-tax system in the taluk.

28. *Satyamangalam taluk.*—The existing preventive establishment of the taluk consists of a Petty officer and five peons under the supervision of a Sub-Inspector who has charge of the Bhaváni taluk also. The Deputy Commissioner is of opinion that the taluk, with the exception of the Tálavádi firka, may be divided into four ranges conterminous with Revenue Inspector's firkas, giving each Sub-Inspector three orderlies and a party of one Petty officer and five peons. The Board considers the proposed augmentation of the present force not more than sufficient in view of the anticipated opposition to the working of the tree-tax system from the local toddy-drawers. The Sub-Inspector of the Satyamangalam range and his party will also look after the Tálavádi firka for which no special establishment will therefore be needed.

29. For the new Bhaváni Circle a clerk on Rs. 30 and an orderly of six peons will also be required.

30. The establishment sanctioned for the Dhárápuram taluk is three Sub-Inspectors, each with three orderlies and a party of one Petty officer and five peons. The Deputy Commissioner reports that it is found inadequate in practice and that an additional Sub-Inspector with three orderlies and a party of one Petty officer and five peons are absolutely necessary. The recommendation may be accepted and sanction accorded for the extra establishment asked for.

31. The Sub-Inspectors of the Coimbatore, Pódanúr and Kunnathur ranges of the Coimbatore taluk, of the four ranges of the Palladam taluk and of the five ranges of the Erode taluk have been given only two orderlies each. To secure uniformity, it is proposed to allow each Sub-Inspector an additional peon as orderly.

32. *Salem.*—The district is at present divided into two circles, the Salem, Atúr, Námakkal and Tiruchengódu taluks forming the Salem Circle, the remaining five taluks comprising the Hosúr Circle. The further extension of the tree-tax system in the district during the ensuing lease necessitates the creation of an additional circle. The best possible arrangement, in the opinion of the Board, is to form circles as under :—

Námakkal Circle with head-quarters at Námakkal—
Námakkal, Tiruchengódu and Atúr taluks.
Salem Circle—
Salem, Uttangarai and Tiruppattúr taluks.
Hosúr Circle—
Hosúr, Dharmapuri and Krishnagiri taluks.

and to do away with the Assistant Inspector and four orderlies sanctioned for tree-tax duty in the Salem Circle.

33. *Hosur Circle, Dharmapuri taluk.*—The taluk is at present patrolled by a party of one Petty officer and five peons under the direct control of a Sub-Inspector who has charge of the Uttangarai taluk also. It is proposed to divide the taluk into three Sub-Inspectors' ranges, each Sub-Inspector being allowed an orderly of six peons and to abolish the existing party.

34. *Salem Circle, Uttangarai taluk.*—The sanctioned establishment for the taluk is the same as that for Dharmapuri. For the working of the tree-tax system three Sub-Inspectors and a party of one Petty officer and five peons are reported to be necessary. The party will be attached to the Head-quarter Range Sub-Inspector, who will therefore be allowed only three orderlies, the other two Sub-Inspectors being given six peons each.

35. Sanction for a clerk on Rs. 30 and an orderly of six peons is also solicited for the new Námakkal Circle.

36. It is reported that in the Kávéripatnam range of the Krishnagiri taluk, where crime is rife, the services of a party of one Petty officer and five peons are absolutely necessary. This may be sanctioned, and the number of orderlies allowed to the Range Sub-Inspector reduced from six to three. The present opportunity will also be taken to reduce the number of orderlies in the Hosúr and Uddanapalli ranges of the Hosúr taluk from six and five respectively to three each—the number usually given to Sub-Inspectors who have parties attached to them.

37. In view of the increase in clerical work in the offices of the Deputy Commissioner, Southern Division, and of the Assistant Commissioner, Erode Sub-Division, the Deputy Commissioner solicits sanction for *the entertainment* (1) *in his office* of two clerks, one on Rs. 30 and the other on Rs. 15 (in the place of one of the two clerks on Rs. 20), and an attender on Rs. 12 to accompany the Deputy Commissioner into camp, and (2) *in the office of the Assistant Commissioner, Erode*, of a clerk on Rs. 25. The request is reasonable and may be complied with.

38. To turn to the Central Division—*South Arcot.* The portion of the district not belonging to the Southern Division comprises the Tirukkóyilúr Circle. The tree-tax system is now in force only in the Tindivanam taluk. Its simultaneous introduction into the Tiruvannámalai, Tirukkóyilúr, Kallakurchi and Vriddhachalam taluks cannot well be attended to by one circle officer. The safety of the revenue of these taluks and the very unsatisfactory results of, and the difficulties experienced in, the Tindivanam taluk demand that the circle should be split up. In these circumstances, the Board considers that two circles should be formed—one comprising the Tirukkóyilúr, Kallakurchi and Vriddhachalam taluks, with head-quarters at Tirukkóyilúr, and the other the Tindivanam and Tiruvannámalai taluks, with head-quarters at Tindivanam. This arrangement will enable the Inspector to more effectively supervise his circle than if his head-quarters were fixed at Merkanam which is at the extreme corner of his division. The Merkanam, Kandadu and Karambalam salt factories will be attached to the latter circle, while the head-quarter of the present Merkanam Circle Inspector will be moved to Cheyur. This arrangement has the double advantage of making the circle limits conterminous with those of the revenue divisions and of facilitating the working of the tree-tax system in the Madurántakam taluk.

39. *Tindivanam Circle— Tiruvannámalai taluk.*—It is 1,010 square miles in extent and is at present patrolled by a party of one Petty officer and five peons under the supervision of a Sub-Inspector who has charge of the Tirukkóyilúr taluk also. Four Sub-Inspectors' ranges (each with an orderly of six peons) conterminous with Revenue Inspectors' firkas will, in future, be required and the present party abolished.

40. *Tirukkóyilúr Circle—Tirukkóyilúr taluk.*—The existing establishment consists of a party of one Petty officer and eight peons and is under the immediate control of a Sub-Inspector who looks after Tiruvannámalai taluk also. The Deputy Commissioner recommends that the taluk may be divided into three Sub-Inspectors' ranges, two with an orderly of six peons each, and the third with only three peons, but with a party of one Petty officer and five peons working in it. The proposal may be sanctioned.

41. *Vriddhachalam and Kallakurchi taluks.*—The taluks are at present patrolled by two parties, each of one Petty officer and eight peons, under a common Sub-Inspector. The same establishment as that proposed for the Tirukkóyilúr taluk will be required for each of these two taluks, except that for Kallakurchi no party will be needed and that in consequence all the three Sub-Inspectors may be given six orderlies each.

42. For the new Tirukkóyilúr Circle one clerk on Rs. 30 and one on Rs. 20 and six orderlies will be required. For the Tindivanam Circle one clerk on Rs. 30, one on Rs. 25 and one on Rs. 20 with a shroff on Rs. 15 will be required. The six orderlies of the present Tirukkóyilúr Circle Inspector will hereafter work under the Inspector, Tindivanam Circle. For the Cheyur Circle one clerk on Rs. 25, one on Rs. 20 and one on Rs. 15, together with a clerk and shroff on Rs. 15 for the Chunampet sub-factory and one shroff on Rs. 15 for the head-quarter factory and with also six orderlies for the Inspector, will be required. These proposals result in a net increase of Rs. 109 over the present clerical and Inspector's orderly establishments of the present Tirukkóyilúr and Merkanam Circles.

43. *North Arcot district.*—The district comprises the following circles :—

Arcot Circle.—The Karvetnagar zemindari and the Wallajapet, Arcot, Arni and Wandiwash taluks.

Vellore Circle.—The Chandragiri, Chittoor, Gudiyáttam, Pólúru and Vellore taluks.

Madanapalle Circle.—The Palmanér taluk and the Punganúr and Kangundi zemindaris, besides four taluks of the Cuddapah district.

Tada Circle of the Chingleput sub-division.—The Kálahasti zemindari of the North Arcot district in addition to the Tiruvallúr taluk of the Chingleput district and the Pólúru magisterial division of the Venkatagiri zemindari of the Nellore district.

44. The existing arrangement is inconvenient and unsatisfactory; the district is under two sub-divisions and portions of it are included in two circles, the head-quarters of which are outside the district. The proposed extension of the tree-tax system to four additional taluks and divisions necessitates the redistribution of the circle limits and the formation of more circles, and the Board desires to avail itself of the present opportunity to make them conterminous with the district boundary. The district will be best divided as under :—

Arcot Circle with head-quarters at Ranipet.—The Arcot, Arni, Wandiwash and Pólúr taluks.

Vellore Circle with head-quarters at Vellore.—The Vellore, Gudiyáttam and Palmanér taluks and the Kangundi zemindari.

Chittoor Circle with head-quarters at Chittoor.—The Chittoor and Chandragiri taluks and the Punganúr zemindari; and

Arkonam Circle with head-quarters at Arkonam.—The Walajapet taluk and the Karvetnagar and Kalahasti zemindaris.

Under the foregoing arrangement the Tada Circle officer will be relieved of the charge of the Kalahasti zemindari and the Madanapalle Inspector will be made available for the charge of a larger portion of the Cuddapah district than at present. The requirements of each of the taluks and divisions to be newly brought under the tree-tax system from 1st October next will now be briefly stated.

45. *Vellore Circle—Palmaner Taluk and the Kangundi Zemindari.*—The present preventive establishment consists of one petty officer and eight peons supervised by a Sub-Inspector whose range extends to the Punganúr zemindari also. The latter having been added on to the Chittoor circle with the Sub-Inspector and three orderlies working therein, a new Sub-Inspector and three orderlies are required for the Palmanér taluk and the Kangundi zemindari and the sanction of Government is solicited for the same.

46. *Chittoor Circle—Chandragiri Taluk.*—There are three Revenue Inspectors' firkas and the Board considers that an equal number of Sub-Inspectors with six orderlies each will be required in the place of the present establishment, viz., one Sub-Inspector with three peons and one party of one petty officer and five peons.

47. A clerk on Rs. 30 and an orderly of six peons will be necessary for the new Chittoor circle, as also for the Arkonam circle.

48. *Arkonam Circle—The Kálahastri and Karvetnagar Zemindaris.*—Each of these is now patrolled by a party of one petty officer and five peons under a Sub-Inspector with three orderlies. The zemindaris are extensive and cannot be divided into less than three ranges each. The Sub-Inspectors in the former will be given six orderlies each, while those in the Karvetnagar zemindari will each have a party of one petty officer and five peons besides the usual number of three orderlies.

49. The whole of the Cuddapah district with the exception of the Kadiri, Rayachóti, Madanapalle and Vayalpad taluks which form a portion of the Madanapalle circle is now under the charge of the Cuddapah Inspector. The Board considers that he should be relieved of the Pullampet taluk from the 1st October next which should thereafter be added to the Madanapalle circle.

50. With the foregoing additions to the number of circles and preventive ranges, the charges of the Assistant Commissioners of the Tinnevelly and Arcot sub-divisions will become too unwieldy.

51. The charge of the Tinnevelly Assistant Commissioner now comprises the two large districts of Tinnevelly and Madura. There are already eight circles in the sub-division, and it is now proposed to create two more, the Sáttúr and Tirumangalam

circles, making a total of ten. With the number of salt factories on the coast, the addition of two circles and the introduction of the tree-tax license fee system into sixteen additional taluks and divisions it will be impossible for the Assistant Commissioner to comply with the rules regarding inspections—

No.	Factories, Circle offices, Distilleries, Sub-Inspector's ranges, &c.	Minimum number of days fixed for inspection.	Total number of days required for inspecting.
			DAYS.
10	Circle offices	Each circle office to be inspected twice a year for not less than three days at a time	60
12	Factories	Each factory do. do.	72
2	Distilleries	To be inspected each quarter and the inspection to last for not less than two days at a time	16
63	Sub-Inspectors' ranges ..	Once a year and for not less than two days at a time	126
16	Fish-curing yards	Once a year at one day for each yard	16
41	Parties	To be inspected once a year for not less than two days at a time	82
		Total ..	372

52. Similarly, in the case of the Assistant Commissioner, Arcot sub-division, his present charge comprises the following districts: the whole of the South Arcot district except the Villupuram, Chidambaram and Cuddalore taluks, North Arcot, Cuddapah, Bellary, Anantapur and Kurnool. There are at present nine circles in the sub-division and with the introduction of the tree-tax license fee system into twelve more taluks and the addition of three more circles it will be quite impossible for the Assistant Commissioner to inspect and properly control the sub-division, which is too heavy already.

53. The Board therefore proposes to re-distribute the charges of the Assistant Commissioners and to provide one more sub-division to be called the Bellary sub-division.

54. The Tinnevelly sub-division will in future comprise the following circles:—

Kuttangulli, Kayalpatnam, Tuticorin, Tinnevelly, Sáttúr, Madura, Morekulam and Vattanam. This will relieve the Assistant Commissioner of the western half of the Madura district.

The Erode sub-division will in future comprise the following circles:—

The Hosúr, Salem, Námakkal, Erode, Coimbatore, Bhaváni, Dindigul and Tirumangalam circles.

The Assistant Commissioner will thus be relieved of the charge of the North and South Trichinopoly circles and will have added on to his charge the Dindigul and Tirumangalam circles.

The Negapatam Sub-division will comprise the Tranquebar, Negapatam, Védáranniyam, Adirámpatnam, Nannilam, Tanjore, North Trichinopoly and South Trichinopoly circles.

The sub-division will be relieved of the Cuddalore and Villupuram circles, and will have added to it the two Trichinopoly circles instead.

The Arcot sub-division will comprise the Arkonam, Chittoor, Vellore, Arcot, Tindivanam, Tirukkóyilúr, Villupuram and Cuddalore circles.

This sub-division will be relieved of the charge of the four Ceded Districts and will have instead the Cuddalore and Villupuram circles.

The new sub-division to be formed will be called the Bellary sub-division, at which station the Board proposes to place the head-quarters, the only other place in the sub-division where there is a resident Assistant Inspector being Tadpatri which is a comparatively small station.

It will comprise the following circles:—

The Bellary, Anantapur, Kurnool, Cumbum, Cuddapah and Madanapalle circles. Although there are only six circles at present to be attached to this sub-division, it

comprises four districts in which the abkári administration cannot be considered satisfactory. Very little advance has been made and smuggling has not received sufficient attention. It is proposed to introduce the tree-tax license fee system into the Cumbum taluk in October next and the Board hopes next year to be able to further extend the system. The establishment as per margin will be required for the Assistant Commissioner's office.

	RS.
1 Head Clerk on	70
1 Second do. on	30
1 Third do. on	20
1 Muchi on	8
1 Duffadar on	10
2 Peons at Rs. 8 each	16
2 Do. at „ 7 „	14
1 Masaulchi on	6

	RS.	A.	P.
Net increase as per Appendix A.	8,775	8	0
Average pay of an Assistant Commissioner for the new Bellary sub-division	650	0	0
Pay of his establishment as detailed in paragraph 55 ...	174	0	0
Increase to the office of the Deputy Commissioner, Southern Division, as per paragraph 37...	37	0	0
Increase to the office of the Assistant Commissioner, Erode sub-division as per paragraph 37...	25	0	0
Increase as per paragraph 42 less the cost of the six orderlies for the new Tirukkóyilur Circle included in Appendix A ...	67	0	0
Net increase ...	9,728	8	0

55. The financial effect of the foregoing proposals is as shown in the margin. The result is a net increase of Rs 9,728–8–0. The cost for the latter half of the current year can be met from the lump provision of Rs. 75,000 made in the current year's budget. Two proposition statements in duplicate are enclosed.

56. Appendix B shows the extent and population of the taluks and divisions and other information of importance in connection with them, and Appendix C is a statement showing the allocation and strength of the Sub-Inspectors' ranges and parties in the several circles dealt with in these Proceedings.

(True Extract.)

(Signed) D. D. MURDOCH,
Secretary.

To the Secretary to Government, Revenue Department,
with two proposition statements, in duplicate,
through the Accountant-General.
„ Deputy Commissioner, Central Division.
„ „ „ Southern Division.
Copy to the Assistant Commissioners in the
Central and Southern Divisions.

APPENDIX A.

Circle.	Taluks.	Establishment. As at present existing. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Clerks on Rs. 20.	Clerks on Rs. 15.	Petty officers.	Peons.	Total monthly cost. Rs. A. P.	As proposed. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Clerks on Rs. 20.	Clerks on Rs. 15.	Petty officers.	Peons.	Total monthly cost. Rs. A. P.	Increase. Rs. A. P.	Average annual cost. Rs.
	Tinnevelly District.																						
Tinnevelly	Tinnevelly	1	1	..	1	..	1	..	1	11	594 8 0	1	1	3	1	..	1	..	1	26	828 8 0	234 0 0	2,808
	Tenkási	..	..	3	..	..	..	..	5	37	445 8 0	..	..	3	..	..	..	..	5	37	445 8 0	..	..
	Ambásamudram ..	..	..	3	..	..	..	..	4	44	483 0 0	..	..	3	..	..	..	..	4	44	483 0 0	..	..
Sáttúr	Sáttúr	..	..	..	..	..	..	..	..	..	..	1	..	3	1	..	1	..	1	26	678 8 0	678 8 0	8,142
	Srivilliputtúr ..	..	..	1	..	..	..	..	1	8	110 8 0	..	..	3	..	..	..	..	1	20	280 8 0	170 0 0	2,040
	Sankaranayinárkóyil ..	..	..	1	..	..	..	..	1	8	110 8 0	..	..	3	..	..	..	..	2	19	285 0 0	174 8 0	2,094
Kuttanguli ..	Nánguneri	..	..	..	..	..	..	..	2	10	93 0 0	..	1	4	..	..	1	..	2	32	589 0 0	496 0 0	5,952
Káyalpatnam ..	Tenkarai	..	..	..	..	..	..	..	3	15	139 8 0	..	..	4	..	..	..	..	2	28	391 0 0	251 8 0	3,018
Tuticorin	Ottapidáram	..	..	1	..	..	..	..	3	18	203 8 0	..	..	4	..	..	..	..	2	28	391 0 0	187 8 0	2,250
	Madura District.																						
Vattanam	Tiruvádánai	..	..	2	..	..	..	..	3	27	309 8 0	..	1	3	..	..	1	..	2	26	504 0 0	194 8 0	2,334
Morekolam ..	Ramnád	..	..	1	..	..	..	..	3	22	477 0 0	..	1	6	..	..	..	1	5	50	830 8 0	353 8 0	4,242
	Mudukulattúr	..	..	1	..	..	..	..	3	24													
	Pámban	..	..	..	..	..	..	..	..	..													
Madura	Madura	1	1	2	1	1	..	..	2	28	816 0 0	1	1	2	1	1	..	..	2	25	795 0 0	— 21 0 0	— 252
	Melúr	..	..	2	..	..	..	..	..	12	170 0 0	..	..	2	..	..	..	..	..	12	170 0 0	..	..
	Sivaganga	..	..	3	..	..	..	..	5	43	487 8 0	..	..	4	..	..	..	..	5	49	572 8 0	85 0 0	1,020
Dindigul	Dindigul	1	..	1	1	..	..	..	1	14	488 8 0	1	..	4	1	..	..	..	2	34	769 0 0	280 8 0	3,366
	Palni	..	..	1	..	..	..	..	2	13	157 0 0	..	..	3	..	..	..	..	2	22	306 0 0	149 0 0	1,788
Tirumangalam ..	Periyakulam	..	..	1	..	..	..	..	1	8	110 8 0	..	..	4	..	..	..	..	1	17	302 8 0	192 0 0	2,304
	Tirumangalam	..	..	..	..	..	..	..	1	5	46 8 0	1	..	3	1	..	1	..	1	26	678 8 0	632 0 0	7,584
	Tiruchuli	..	..	1	..	..	..	..	1	8	110 8 0	..	..	1	..	..	..	..	1	8	110 8 0	..	..
	Lower Palni	..	..	..	..	..	..	..	1	5	..	..	..	1	..	..	..	..	..	6	85 0 0	85 0 0	1,020
	Tanjore District.																						
Adirámpatnam ..	Pattukkóttai	..	..	1	..	1	..	..	5	43	426 8 0	..	1	5	..	2	..	1	5	44	795 8 0	369 0 0	4,428
	Tirutturaippúndi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Nilgiri District.																						
	Nilgiris (exclusive of Wynaad)	..	1	1	..	..	..	..	..	5	228 0 0	..	1	1	..	..	..	..	..	5	228 0 0	*Nil.*	..
	Malabar District.																						
Coimbatore ..	Attapadi Valley ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Coimbatore District.																						
	Coimbatore	1	2	4	1	1	..	1	4	47	1,223 0 0	1	2	4	1	1	..	1	4	50	1,244 0 0	21 0 0	252
	Pollachi	..	..	3	..	..	..	..	3	24	331 8 0	..	..	3	..	..	..	..	3	24	331 8 0	*Nil.*	..
	Udamalpet	..	..	1	..	..	..	..	1	8	110 8 0	..	..	2	..	..	..	..	2	16	221 0 0	110 8 0	1,326

		Rs. A. P.
Average pay of an	Inspector	306 0 0
Do.	Assistant Inspector	150 0 0
Do.	Sub-Inspector	43 0 0
Do.	Petty officer	11 8 0
Do.	Peon	7 0 0

Circle.	Taluks.	Establishment. As at present existing. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Clerks on Rs. 20.	Clerks on Rs. 15.	Petty officers.	Peons.	Total monthly cost. Rs. A. P.	As proposed. Inspector.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Clerks on Rs. 20.	Clerks on Rs. 15.	Petty officers.	Peons.	Total monthly cost. Rs. A. P.	Increase. Rs. A. P.	Average annual cost. Rs.
	Coimbatore District—cont.																						
Erode	Erode	1	..	5	1	..	1	..	5	41	915 8 0	1	..	5	1	..	1	..	5	46	950 8 0	35 0 0	420
	Palladam	..	..	4	..	..	..	..	4	28	414 0 0	..	..	4	..	..	..	..	4	32	442 0 0	28 0 0	336
	Dhárápuram	..	..	3	..	..	..	..	3	24	331 8 0	..	..	4	..	..	..	..	4	32	442 0 0	110 8 0	1,326
	Karúr	..	..	3	..	..	..	..	3	24	331 8 0	..	..	3	..	..	..	..	3	24	331 8 0	*Nil.*	..
Bhaváni	Bhaváni	..	..	1	..	..	..	..	1	8	110 8 0	1	..	3	1	..	..	..	..	24	633 0 0	522 8 0	6,270
	Satyamangalam ..	..	..	..	..	..	..	..	1	5	46 8 0	..	..	4	..	..	..	..	4	32	442 0 0	395 8 0	4,746
	Kollegal	..	..	1	..	..	..	..	1	4	82 8 0	..	..	1	..	..	..	..	1	4	82 8 0	*Nil.*	..
	Salem District.																						
Námakkal	Tiruchengódu	..	..	3	..	..	..	..	3	33	394 8 0	..	..	3	..	..	..	..	3	33	394 8 0	..	..
	Námakkal	..	..	3	..	..	..	..	3	24	331 8 0	1	..	3	1	..	..	..	3	30	709 8 0	378 0 0	4,536
	Atur	..	..	3	..	..	..	..	1	21	287 8 0	..	..	3	..	..	..	..	1	21	287 8 0	..	..
Salem	Salem	1	2	5	1	1	1	..	2	49	1,262 0 0	1	1	5	1	1	1	..	2	45	1,084 0 0	— 178 0 0	— 2,136
	Uttangarai	..	..	1	..	..	..	..	1	8	110 8 0	..	..	3	..	..	..	..	1	20	280 8 0	170 0 0	2,040
	Tiruppattúr	..	..	2	..	..	..	..	..	12	170 0 0	..	..	2	..	..	..	..	..	12	170 0 0	..	..
Hosúr	Hosúr	1	..	5	1	..	1	..	2	45	909 0 0	1	..	5	1	..	1	..	2	40	874 0 0	— 35 0 0	— 420
	Dharmapuri	..	..	..	..	..	..	..	1	5	46 8 0	..	..	3	..	..	..	..	..	18	255 0 0	208 8 0	2,502
	Krishnagiri	..	..	3	..	..	..	..	..	18	255 0 0	..	..	3	..	..	..	..	1	20	280 8 0	25 8 0	306
	South Arcot District.																						
Tindivanam ..	Tindivanam	1	..	4	1	..	1	..	2	31	768 0 0	1	..	4	1	..	1	..	2	31	768 0 0	..	..
	Tiruvannámalai ..	..	..	..	..	..	..	1	1	5	61 8 0	..	..	4	..	..	..	..	2	24	340 0 0	278 8 0	3,342
Tirukkóyilúr ..	Tirukkóilúr	..	..	1	..	..	..	..	1	11	131 8 0	1	..	4	..	..	..	..	1	26	658 8 0	527 0 0	6,324
	Kallakurchi	..	..	..	..	..	..	..	1	8	67 8 0	..	..	3	..	..	..	..	1	18	255 0 0	187 8 0	2,244
	Vriddhachalam	..	..	1	..	..	..	..	1	11	131 8 0	..	..	3	..	..	..	..	1	20	280 8 0	149 0 0	1,788
	North Arcot District.																						
Arcot	Arcot	1	..	3	1	..	1	..	2	28	704 0 0	1	..	3	1	..	1	..	2	28	704 0 0	..	..
	Arni	..	..	2	..	..	..	..	..	12	170 0 0	..	..	2	..	..	..	..	..	12	170 0 0	..	..
	Wandiwash	..	..	3	..	..	..	..	..	18	255 0 0	..	..	3	..	..	..	..	..	18	255 0 0	..	..
	Polur	..	..	3	..	..	..	..	..	18	255 0 0	..	..	3	..	..	..	..	..	18	255 0 0	..	..
	Vellore	1	..	3	1	..	1	1	1	26	693 8 0	1	..	3	1	..	1	1	1	26	693 8 0	..	..
Vellore	Gudiyattam	..	..	3	..	..	..	..	2	25	327 0 0	..	..	3	..	..	..	..	2	25	327 0 0	..	..
	Palmanér	..	..	..	..	..	..	..	1	8	67 8 0	..	..	1	..	..	..	..	1	11	131 8 0	64 0 0	768
	Kangundi	..	..	..	..	..	..	..	..	..	..	..	..	3	1	..	..	..	..	24	633 0 0	378 0 0	4,536
Chittoor	Chittoor	..	..	3	..	..	..	..	..	18	255 0 0	1	..	3	..	..	..	..	..	18	255 0 0	144 8 0	1,734
	Chandragiri	..	..	1	..	..	..	..	1	8	110 8 0	..	..	3	..	..	..	..	..	18	255 0 0	..	..
	Punganúru	..	..	1	..	..	..	..	1	8	110 8 0	..	..	1	..	..	..	..	1	8	110 8 0	..	..
Arkonam	Walajapet	..	1	3	..	..	..	..	1	20	430 8 0	1	1	1	..	..	..	..	1	26	808 8 0	378 0 0	4,536
	Karvetnagar	..	..	1	..	..	..	..	1	8	110 8 0	..	..	3	..	..	..	..	3	24	331 8 0	221 0 0	2,652
	Kálahasti	..	..	1	..	..	..	..	1	8	110 8 0	..	..	3	..	..	..	..	..	18	255 0 0	144 8 0	1,734
	Total ..	10	8	109	10	4	7	3	101	1107	18,430 8 0	17	11	183	17	5	11	4	104	1,482	27,206 0 0	8,775 8 0	105,306

APPENDIX B.

Taluk.	Area in square miles.	Population in lakhs.	Number of Revenue Inspector's firkas into which divided.	Number of shops.		Number of toddy-yieldnig trees.			Number now tapped for		Number expected to be tapped on introduction of T.T. system.			Extent of saline tracts.
				Arrack.	Toddy.	Cocoanut.	Palmyra.	Date.	Toddy.	Sweet-juice.	Cocoanut.	Palmyra.	Date.	
														Acs.
Pattukkóttai	904	2¾	4	9	336	231,000	568,000	600	57,653 C. 2,271,832 P.	..	9,800	8,000	..	6,100
Tinnevelly	327	1¾	4	38	98	14,900	778,400	..	13,000 P.	80,000 P.	..	12,935	..	..
Sankaranayinárkóyil ..	720	2½	3	35	69	26,000	236,700	..	7,000 P.	20,000 P.	..	7,500	..	..
Srívilliputtúr	585	1¾	5	18	73	6,000	132,500	..	13,400 P.	25,000 P.	..	11,500	..	..
Sáttúr	570	1¾	4	41	55	..	23,500	..	3,400 P.	5,000 P.	..	3,500	..	..
Ottapidáram	1,068	3½	3	79	130	1,600	986,000	..	10,000 P.	193,000 P.	..	10,089	..	20 square miles including swamps and abandoned salt-pans. 12,560 21,230
Tenkarai	540	3	6	65	157	27,900	1,930,000	..	37,500 P.	800,000 P.	..	12,000	..	1,410·47
Nángunéri	730	1¾	5	19	109	38,000	1,789,200	..	17,400 P.	700,000 P. for jaggery manufacture.	..	17,391	..	3,896·12 7,651·16
Tiruvádánai magisterial division	765	1¾	..	36	129	5,700	615,900	..	7,000 P.	3,400 P.	..	7,066	..	..
Morekolam Circle ..	4,000	2¼	..	77	222	20,000	1,000,000	..	45,000	Not reported.	..	39,000	..	..
Palni taluk	965	1¾	5	48	54	6,000	12,000	..	..	..	2,300	1,500	..	..
Dindigul	1,120	3	6	69	79	20,000	7,000	..	..	..	3,080	400	..	..
Palni hills	Not known	..	..	5	4	..	(5,000 sagos.)	..	..	..	..	..	..	..
Periyakulam taluk ..	1,264	2¼	4	58	42	20,000	2,000	2,000 (sago).	..	..	1,200	100	..	..
Tirumangalam	825	2	5	72	72	2,500	25,000	..	..	..	400	900	..	..
Tiruchuli	434	1¾	..	63	32	1,500	15,000	..	2,050 P.	512 C.	4,175	1,800	..	12,738
Udamalpet	583	1½	3	49	32	14,150	5,878	..	..	1,580 P.	1,300	200	..	325 and 193-A factories.
Satyamangalam (excluding Tálavádi firka).	1,185	2	5	64 60	177 162	24,628	139,302	5,310	..	10,000 P. 4,000 P.	2,000 800	6,000 2,000	..	..
Bhavání	715	1½	3	37	66	8,070	71,965	..	..	..	4,000	2,500	200	..
Dharmapuri	937	1¾	4	78	60	55,849	10,687	16,640	..	..	10,000	3,000	1,000	..
Uttangarai	910	1	4	63	61	19,912	97,460	7,511	..	..	2,500	5,500	500	..
Tiruvannámalai ..	1,010	2	4	159	97	6,000	50,000	5,000	..	..	1,500	2,000	500	..
Tirukkóyilúr	588	2½	5	144	28	3,000	20,000	2,500	..	..	2,500	2,000	..	..
Vriddhachalam ..	575	2¼	5	121	28	5,200	30,000	500	..	..	3,000	1,500	500	..
Kallakurchi	943	2¼	5	157	37	6,000	40,000	1,000	..	..	6,000	13,000	13,000	..
Karvetnagar zemindari.	943	3¼	3	87	115	17,000	75,000	275,000	..	..	1,500	2,600	13,500	..
Chandragiri	548	1	3	47	66	7,000	8,500	40,000	..	..	310	1,500	4,000	..
Kálahasti	874	1¼	..	29	32	3,546	16,078	29,196	..	..				

APPENDIX C.

STATEMENT showing the names of Sub-Inspectors' ranges and parties in certain taluks, and zemindari divisions, &c.

Taluk or Magisterial Division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength.	
					Number of petty officers.	Number of peons.
1	2	3	4	5	6	7
				Tinnevelly Circle.		
Tinnevelly	A	1	6 (1— 2— 3)	....	....	....
	B	1	6 (1— 2— 3)	....	....	....
	C	1	3 (0— 1— 2)	I	1	5 (1— 3— 1)
Tenkasi	Alankulam	1	3 (0— 1— 2)	Alankulam	1	8 (2— 4— 2)
	Kadayanallur	1	3 (0— 1— 2)	Kadayanallur A	1	5 (1— 3— 1)
	Tenkási	1	3 (0— 1— 2)	Do. B	1	5 (1— 3— 1)
	Sérmádévi	1	3 (0— 1— 2)	Tenkási A	1	5 (1— 3— 1)
Ambásamudram	Ambásamudram	1	3 (0— 1— 2)	Do. B	1	8 (2— 3— 3)
	Adachani	1	6 (1— 2— 3)	Sérmádévi	1	8 (2— 3— 3)
	Inspector's orderly	..	6 (1— 2— 3)	Ambásamudram	1	8 (2— 3— 3)
				Adachani	1	8 (2— 3— 3)
	Total ..	9	42 (4—14—24)	Madatnur	....	....
				....		
				Total ..	10 (2— 3— 2— 3)	65 (15—31—19)
				Sáttúr Circle.		
Sáttúr	A	1	6 (1— 2— 3)	....	....	....
	B	1	6 (1— 2— 3)	....	....	....
	C	1	3 (0— 1— 2)	I	1	5 (1— 3— 1)
	D	1	6 (1— 2— 3)	....	....	....
Srívilliputtúr	E	1	6 (1— 2— 3)	....	....	....
	F	1	3 (0— 1— 2)	II	1	5 (1— 3— 1)
	G	1	3 (0— 1— 2)	....	....	....
Sankaranayinárkóyil	H	1	3 (0— 1— 2)	III	1	5 (1— 3— 1)
	Vásudevanallúr	1	3 (0— 1— 2)	IV	1	5 (1— 3— 1)
	Inspector's orderlies	..	6 (1— 2— 3)	....	....	....
	Total ..	9	45 (5—15—25)	Total ..	4 (1— 1— 1— 1)	20 (4—12— 4)
				Kuttanguli Circle.		
Nángunéri	A	1	6 (1— 2— 3)	I Selvamandur	1	5 (1— 2 —2)
	B	1	6 (1— 2— 3)	II Karunkulam	1	5 (1— 2 —2)
	C	1	3 (0— 1— 2)	....	....	....
	D	1	3 (0— 1— 2)	....	....	....
	Assistant Inspectors' orderlies	..	4 (1— 1— 2)	....	....	....
	Total ..	4	22 (3— 7—12)	Total ..	2 (0— 0— 1— 1)	10 (2— 4— 4)

Statement showing the names of Sub-Inspectors' ranges and parties in, &c.—*cont.*

Taluk or Magisterial Division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of ranges.	Strength. Number of petty officers.	Strength. Number of peons.
1	2	3	4	5	6	7
			Káyalpatnam Circle.			
Tenkarai	A	1	6 (1— 2— 3)	....	....	....
	B	1	6 (1— 2— 3)	....	....	....
	C	1	3 (0— 1— 2)	I	1	5 (1— 3— 1)
	D	1	3 (0— 1— 2)	II	1	5 (1— 3— 1)
	Total ..	4	18 (2— 6—10)	Total ..	2 (1— 0— 1— 0)	10 (2— 6— 2)
			Tuticorin Circle.			
Ottappidáram	A	1	3 (0— 1— 2)	Vaippár	1	5 (1— 3— 1)
	B	1	3 (0— 1— 2)	Levingepuram	1	5 (1— 3— 1)
	C	1	6 (1— 2— 3)	....	....	....
	D	1	6 (1— 2— 3)	....	....	....
	Total ..	4	18 (2— 6—10)	Total ..	2 (0— 1— 1— 0)	10 (2— 6— 2)
			Vattanam Circle.			
Tiruvádánai Magisterial Division ..	A	1	3 (0— 1— 2)	I	1	5 (1— 2— 2)
	B	1	3 (0— 1— 2)	II	1	5 (1— 2— 2)
	C	1	6 (1— 2— 3)	....	....	....
	Assistant Inspector's orderly	..	4 (1— 1— 2)	....	....	....
	Total ..	3	16 (2— 5— 9)	Total ..	2 (1— 0— 1— 0)	10 (2— 4— 4)
			Morekolam Circle.			
Ramnad, Mudukulattúr and Pámban Magisterial Divisions.	A	1	3 (0— 1— 2)	I	1	5 (1— 2— 2)
	B	1	3 (0— 1— 2)	II	1	5 (1— 2— 2)
	C	1	3 (0— 1— 2)	III	1	5 (1— 2— 2)
	D	1	3 (0— 1— 2)	IV	1	5 (1— 2— 2)
	E	1	3 (0— 1— 2)	V	1	5 (1— 2— 2)
	F	1	6 (1— 2— 3)	....	....	....
	Assistant Inspector's orderly	..	4 (1— 1— 2)	....	....	....
	Total ..	6	25 (2— 8—15)	Total ..	5 (1— 1— 1— 2)	25 (5—10—10)
			Madura Circle.			
Madura taluk and the Tiruppuvanam Division of the Sivaganga Zemindari	Sólavandán	1	3 (0— 1— 2)	Sólavandán	1	5 (1— 3— 1)
	Madura	1	3 (0— 1— 2)	Madura	1	8 (2— 4— 2)
Mélúr taluk	Kottampatti	1	6 (1— 2— 3)	....	....	....
	Mélár	1	6 (1— 2— 3)	....	....	....
Sivaganga Division of the Sivaganga Zemindari.	Sivaganga	1	3 (0— 1— 2)	Kaliarkoil	1	8 (2— 4— 2)
	Manamadurai	1	3 (0— 1— 2)	Mánámadurai	1	5 (1— 3— 1)
Tiruppattúr Division of the Sivaganga Zemindari.	Tiruppattúr	1	3 (0— 1— 2)	Tiruppattúr	1	8 (2— 4— 2)
	Shakottai	1	3 (0— 1— 2)	Velangudi	1	8 (2— 4— 2)
	Inspector's orderly	..	6 (1— 2— 3)	Shakottai	1	8 (2— 4— 2)
	Total ..	8	36 (3—12—21)	....	....	....
				Total ..	7 (2— 2— 1— 2)	50 (12— 26— 12)
			Dindigul Circle.			
Dindigul	A	1	3 (0— 1— 2)	I	1	5 (1— 3— 1)
	B	1	3 (0— 1— 2)	II	1	5 (1— 3— 1)
	C	1	6 (1— 2— 3)	....	....	....
	D	1	6 (1— 2— 3)	....	....	....
Palnis	E	1	3 (0— 1— 2)	III	1	5 (1— 3— 1)
	F	1	3 (0— 1— 2)	IV	1	5 (1— 3— 1)
	G	1	6 (1— 2— 3)	....	....	....
	Assistant Inspector's orderly	..	6 (1— 2— 3)	....	....	....
	Total ..	7	36 (4—12—20)	Total ..	4 (1— 1— 1— 1)	20 (4—12— 4)
			Tirumangalam Circle.			
Periyakulam	A	1	3 (0— 1— 2)	I	1	5 (1— 3— 1)
	B	1	3 (0— 1— 2)	....	....	....
	C	1	3 (0— 1— 2)	....	....	....
	D	1	3 (0— 1— 2)	....	....	....
Tirumangalam	E	1	3 (0— 1— 2)	II Tirumangalam	1	5 (1— 3— 1)
	F	1	6 (1— 2— 3)	....	....	....
	G	1	6 (1— 2— 3)	....	....	....
Tiruchili Magisterial Division of the Ramnad Zemindari.	H	1	3 (0— 1— 2)	III	1	5 (1— 3— 1)
	I	1	6 (1— 2— 3)	....	....	....
Palni Hills—Lower Palni	Inspector's orderlies	..	6 (1— 2— 3)	....	....	....
	Total ..	9	42 (4—14—24)	Total ..	3 (0— 1— 1— 1)	15 (3— 9— 3)
			Adirámpatnam Circle.			
Pattukkotai	A	1	3 (0— 1— 2)	I Thambikkanallavankottai	1	5 (1— 2— 2)
	B	1	3 (0— 1— 2)	II Thiruvannam	1	5 (1— 2— 2)
	C	1	3 (0— 1— 2)	III Nagaram	1	5 (1— 2— 2)
	D	1	3 (0— 1— 2)	IV Kattumavadi	1	5 (1— 2— 2)
	E	1	3 (0— 1— 2)	V Arasanagari	1	5 (1— 2— 2)
	Assistant Inspector's orderly	..	4 (1— 1— 2)	....	....	....
	Total ..	5	19 (1— 6—12)	Total ..	5 (1— 2— 1— 1)	25 (5—10—10)

Statement showing the names of Sub-Inspectors' ranges and parties in, &c.—*cont.*

Taluk or Magisterial Division.	Particulars of Sub-Inspectors' Ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength. Number of petty officers.	Strength. Number of peons.
1	2	3	4	5	6	7
			Coimbatore Circle.			
Coimbatore	Coimbatore	1	3 (0— 1— 2)	Coimbatore	1	8 (2— 2— 4)
	Pódanúr	1	3 (0— 1— 2)	Pódanúr	1	5 (1— 2— 2)
	Thondamathur *	1	3 (0— 1— 2)	Thendamathur	1	5 (1— 2— 2)
	Kunnathur	1	3 (0— 1— 2)	Kunnathur	1	8 (2— 2— 4)
Udamalpet	A	1	3 (0— 1— 2)	I	1	5 (1— 2— 2)
	B	1	3 (0— 1— 2)	II	1	5 (1— 2— 2)
Pollachi	Pollachi	1	3 (0— 1— 2)	Pollachi	1	5 (1— 2— 2)
	Kinathurkadavu	1	3 (0— 1— 2)	Kinathurkadavu	1	5 (1— 2— 2)
	Anamalai	1	3 (0— 1— 2)	Anamalai	1	5 (1— 2— 2)
Ootacamund (Nilgiris)	Ootacamund †	1	5 (1— 2— 2)			
	Inspector's orderly	..	6 (1— 2— 3)		....	....
	Pollachi, Assistant Inspector's orderly	..	4 (1— 2— 1)		....	....
	Two peons to accompany the Arvenghat distillery officer when he goes on shop inspections.	..	2 (0— 1— 1)		....	....
					....	....
	Frontier Sub-Inspector	1	3 (0— 1— 2)	Frontier No. I	1	9 (2— 2— 5)
				Do. „ II	1	8 (2— 2— 4)
				Do. „ III	1	10 (3— 3— 4)
	Total ..	11	47 (3—17—27)	Total ..	12 (3— 3— 3—3)	78 (18—25—35)
			Erode Circle.			
Erode	Erode	1	3 (0— 1— 2)	Erode	1	5 (1— 2— 2)
	Perundurai	1	3 (0— 1— 2)	Perundúrai	1	5 (1— 2— 2)
	Sennimalai	1	3 (0— 1— 2)	Sennimalai	1	5 (1— 2— 2)
	Úttukuli	1	3 (0— 1— 2)	Uttikuli	1	5 (1— 2— 2)
	Kodumudi	1	3 (0— 1— 2)	Kodumudi	1	5 (1— 2— 2)
Palladam	Palladam	1	3 (0— 1— 2)	Palladam	1	5 (1— 2— 2)
	Anavashi	1	3 (0— 1— 2)	Anavashi	1	5 (1— 2— 2)
	Tiruppúr	1	3 (0— 1— 2)	Tiruppúr	1	5 (1— 2— 2)
	Súlúr	1	3 (0— 1— 2)	Súlúr	1	5 (1— 2— 2)
Dhárápuram	Dhárápuram	1	3 (0— 1— 2)	Dhárápuram	1	5 (1— 2— 2)
	Mulanur	1	3 (0— 1— 2)	Mulanur	1	5 (1— 2— 2)
	Kángayam	1	3 (0— 1— 2)	Kángayam	1	5 (1— 2— 2)
	A	1	3 (0— 1— 2)	I	1	5 (1— 2— 2)
Karúr	Karúr	1	3 (0— 1— 2)	Karúr	1	5 (1— 2— 2)
	Púgalúr	1	3 (0— 1— 2)	Púgalúr	1	5 (1— 2— 2)
	Chinna Dhárápuram	1	3 (0— 1— 2)	Chinna Dhárápuram	1	5 (1— 2— 2)
	Inspector's orderly	..	6 (1— 2 3)		....	....
	Total ..	16	54 (1—18—35)	Total ..	16 (3— 3— 5— 5)	80 (16—32—32)
			Bhavani Circle.			
Bhaváni taluk	A	1	6 (1— 2— 3)		....	..
	B	1	6 (1— 2— 3)		....	..
	C	1	6 (1— 2— 3)		....	..
Satyamangalam	D	1	3 (0— 1— 2)	I	1	5 (1— 2— 2)
	E	1	3 (0— 1— 2)	II	1	5 (1— 2— 2)
	F	1	3 (0— 1— 2)	III	1	5 (1— 2— 2)
	G	1	3 (0— 1— 2)	IV	1	5 (1— 2— 2)
Kollegal	Kollegal	1	..		1‡	‡ 4 (1— 1— 2)
	Inspector's orderly	..	6 (1— 2— 3)		....	....
	Total ..	8	36 (4—12— 20)	Total ..	5 (1— 1— 1— 2)	24 (5— 9-10)
			Namakkal Circle.			
Tiruchengódu	I. Idapadi	1	3 (0— 1— 2)	Alattúr	1	6 (1— 4— 1)
				Dadapuram	1	6 (1— 4— 1)
	II. Sankaridrug	1	6 (1— 4— 1)		....	..
	III. Tiruchengódu	1	6 (1— 4— 1)	Thiruchengódu	1	6 (1— 4— 1)
Námakkal	Shendamangalam	1	3 (0— 1— 2)	Shendamangalam	1	5 (1— 2— 2)
	Paramatti	1	3 (0— 1— 2)	Paramatti	1	5 (1— 2— 2)
	Erumaipatti	1	3 (0— 1— 2)	Erumaipatti	1	5 (1— 2— 2)
Atur	I. Ettapur	1	6 (1— 4— 1)		....	..
	II. Atur	1	6 (1— 4— 1)		....	..
	III. Mallikera	1	3 (0— 1— 2)	Ayalpatti	1	6 (1— 4— 1)
	Inspector's orderly	..	6 (1— 4— 1)		....	..
	Total ..	9	45 (5—25—15)	Total ..	7 (1— 1—2— 3)	39 (7—22—10)
			Salem Circle.			
Salem	I. Mullur (Head-quarters, Salem)	1	3 (0— 1— 2)	Karaipatti	1	6 (1— 4— 1)
				Kadattúr	1	6 (1— 4— 1)
	II. Salem Town	1	6 (1— 4— 1)		....	..
	III. Omalur	1	6 (1— 4— 1)		....	..
	IV. Rasipuram	1	6 (1— 4— 1)		....	..
	V. Taramangalam (Head-quarters, Nangavalli)	1	6 (1— 4— 1)		....	..
Uttangarai	A	1	3 (0— 1— 2)	Uttankarai	1	5 (1— 3— 1)
	B	1	6 (1— 4— 1)		....	..
	C	1	6 (1— 4— 1)		....	..
Tiruppattúr	Tirappattúr	1	6 (1— 4— 1)		....	..
	Vániyambádi	1	6 (1— 4— 1)		....	..
	Inspector's orderly	..	6 (1— 4— 1)		....	..
	Total ..	10	60 (9—38—13)	Total ..	3 (1— 1— 1— 0)	17 (3—11— 3)
			Hosur Circle.			
Hosúr	Hosúr	1	3 (0— 1— 2)	Bagalore	1	5 (1— 3— 1)
	Uddanapalli	1	3 (0— 1— 2)	Uddanapalli	1	5 (1— 3— 1)
	Shulagiri	1	6 (1— 4— 1)		....	..
	Thulli	1	6 (1— 4— 1)		....	..
	Denkanikotta	1	6 (1— 4— 1)		....	..

* The portion of the Attapadi valley of the Walavanad taluk to the south of the Bhavani river falls within this range.
† The portion of the Attapadi valley of the Walavanad taluk to the north of the Bhavani river falls within this range.
‡ These men work directly under the Sub-Inspector who has no separate orderlies.

Statement showing the names of Sub-Inspectors' ranges and parties in, &c.—*cont.*

Taluk or Magisterial Division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength. Number of petty officers.	Strength. Number of peons.
1	2	3	4	5	6	7
			Hosúr Circle—cont.			
Dharmapuri	A	1	6 (1— 4— 1)	....	....	....
	B	1	6 (1— 4— 1)	....	....	....
	C	1	6 (1— 4— 1)	....	....	....
		1	6 (1— 4— 1)	....	....	....
Krishnagiri	Krishnagiri	1	3 (0— 1— 2)	Kaveripatnam	1	5 (1— 3— 1)
	Kaveripatnam	1	6 (1— 4— 1)	....	....	....
	Royakotta	1	6 (1— 4— 1)	....	....	....
	Inspector's orderly	..				
	Total	11	63 (9—39—15)	Total	3 (0— 1— 1—1)	15 (3— 9— 3)
			Tindivanam Circle.			
Tindivanam	Merkanam	1	3 (0— 1— 2)	Merkanam	1	5 (1— 3— 1)
	Tindivanam	1	3 (0— 1— 2)	Tindivanam	1	5 (1— 3— 1)
	Gingee	1	6 (1— 4— 1)	....	....	....
	Satyamangalam	1	3 (0— 1— 2)	....	....	....
Tiruvannámalai	A	1	6 (1— 4— 1)	....	....	....
	B	1	6 (1— 4— 1)	....	....	....
	C	1	6 (1— 4— 1)	....	....	....
	D	1	6 (1— 4— 1)	....	....	....
	Inspector's orderly	..				
	Total	8	45 (6—27—12)	Total	2 (0— 1— 0—1)	10 (2— 6— 2)
			Tirukkóyilúr Circle.			
Tirukkoyilur	A	1	3 (0— 1— 2)	Yeriur	1	5 (1— 3— 1)
	B	1	6 (1— 4— 1)	....	....	....
	C	1	6 (1— 4— 1)	....	....	....
	D	1	6 (1— 4— 1)	....	....	....
Kallakurchi	E	1	6 (1— 4— 1)	....	....	....
	F	1	6 (1— 4— 1)	....	....	....
	G	1	3 (0— 1— 2)	Vriddhachalam	1	5 (1— 3— 1)
Vriddhachalam	H	1	6 (1— 4— 1)	....	....	....
	I	1	6 (1— 4— 1)	....	....	....
	Inspector's orderlies	..	6 (1— 4— 1)	....	....	....
	Total	9	54 (8—34—12)	Total	2 (1—0—1—0)	10 (2— 6— 2)
			Cheyur Circle.			
Madurántakam	Uttramallur	1	3 (0— 1— 2)	Uttramallur	1	5 (1— 2— 2)
	Acharapákkam	1	3 (0— 1— 2)	Acharapákkam	1	5 (1— 2— 2)
	Madurántakam	1	3 (0— 1— 2)	Madurántakam	1	5 (1— 2— 2)
	Cheyur	1	3 (0— 1— 2)	Cheyur	1	9 (2— 2— 5)
	Inspector's orderly	..	6 (1— 2— 3)	....	....	....
	Total	4	18 (1— 6—11)	Total	4 (1—1—1—1)	24 (5— 8—11)
			Arcot Circle.			
Arcot	Kallávi	1	3 (0 — 2 — 1)	Kallávi	1	5 (1 — 3— 1)
	Mámandúru	1	3 (0 — 2 — 1)	Brahmadesam	1	5 (1 — 3— 1)
	Arcot	1	6 (1 — 3 — 2)	....	....	....
Arni jaghire	Kunnamangalam	1	6 (1 — 3 — 2)	....	....	....
	Arni	1	6 (1 — 3 — 2)	....	....	....
Wandiwash taluk	Peranamallur	1	6 (1 — 3 — 2)	....	....	....
	Wandiwash	1	6 (1 — 3 — 2)	....	....	....
	Tellur	1	6 (1 — 3 — 2)	....	....	....
Pólúr	Pólúr	1	6 (1 — 3 — 2)	....	....	....
	Alibad	1	6 (1 — 3 — 2)	....	....	....
	Siruvallur	1	6 (1 — 3 — 2)	....	....	....
	Inspector's orderly	..	6 (1 — 3 — 2)	....	....	....
	Total	11	66 (10—34 —22)	Total	2 (0—1—0—1)	10 (2 — 6 — 2)
			Vellore Circle.			
Vellore	Vellore	1	3 (0 — 2 — 1)	Vellore	1	5 (1 — 3 — 1)
	Pallikondai	1	6 (1 — 3 — 2)	....	....	....
	Agaram	1	6 (1 — 3 — 2)	....	....	....
	Katpadi	1	6 (1 — 3 — 2)	....	....	....
Gudiyáttam	Tuttipattu	1	6 (1 — 3 — 2)	....	....	....
	Gudiyáttam	1	3 (0 — 2 — 1)	Perambattu	1	5 (1 — 3 — 1)
				Gudiyáttam	1	5 (1 — 3 — 1)
Palmanér	A	1	3 (0 — 2 — 1)	Palmanér	1	8 (2 — 5 — 1)
Kangundi zemindari	Inspector's orderly	..	6 (1 — 3 — 2)	....	....	....
	Total	7	39 (5 —21 —13)	Total	4 (1—1—2—0)	23 (5 —14 — 4)
			Chittoor Circle.			
Chittoor	Chittoor	1	6 (1 — 3 — 2)	....	....	....
	Venkatagiri	1	6 (1 — 3 — 2)	....	....	....
	Samireddipalle	1	6 (1 — 3 — 2)	....	....	....
Chandragiri	A	1	6 (1 — 3 — 2)	....	....	....
	B	1	6 (1 — 3 — 2)	....	....	....
	C	1	6 (1 — 3 — 2)	....	....	....
Punganúru zemindari	Punganúru	1	3 (0 — 2 — 1)	Punganúru	1	5 (1 — 3 — 1)
	Inspector's orderly	..	6 (1 — 3 — 2)	....	....	....
	Total	7	45 (7 —23 —15)	Total	1 (0—0—1—0)	5 (1 — 3 — 1)

Statement showing the names of Sub-Inspectors' ranges and parties in, &c.—*cont.*

Taluk or Magisterial Division.	Particulars of Sub-Inspectors' ranges.		Particulars of parties, if any, under the Sub-Inspectors.		Strength.	
	Names of ranges.	Number of Sub-Inspectors.	Name of parties.	Number of peons employed as orderlies.	Number of petty officers.	Number of peons.
1	2	3	4	5	6	7
			Arkonam Circle.			
Walajapet taluk	Walajapet ..	1	Walajapet ..	3 (0 — 2 — 1)	1	5 (1— 3—1)
	Arkónam ..	1	....	6 (1 — 3 — 2)	....	....
	Panapákam	1	....	6 (1 — 3 — 2)	....	....
Karvetnagar zemindari	A	1	I	3 (0 — 2 — 1)	1	5 (1— 3—1)
	B	1	II	3 (0 — 2 — 1)	1	5 (1— 3—1)
	C	1	III	3 (0 — 2 — 1)	1	5 (1— 3—1)
	D	1	....	6 (1 — 3 — 2)	....	....
Kálahasti zemindari	E	1	....	6 (1 — 3 — 2)	....	....
	F	1	....	6 (1 — 3 — 2)	....	....
	Inspector's orderly	..	....	6 (1 — 3 — 2)	....	....
		9	Total ..	48 (6 —26 —16)	4 (1—1—1—1)	20 (4—12—4)
			Tada Circle.			
Pólúru division of the Venkatagiri zemindari.	Eastern ..	1	....	6 (1— 2— 3)	....	....
	Western ..	1	....	6 (1— 2— 3)	....	....
	Lake ..	1	Lake Party No. I	3 (0— 1— 2)	1	5 (1— 2—2)
	Tiruvallúr ..	1	Do. „ II	3 (0— 1— 2)	1	5 (1— 2—2)
	Vadamadurai	1	....	6 (1— 2— 3)	....	....
Tiruvallúr taluk	Maderpauk	1	Maderpauk	3 (0— 1— 2)	1	5 (1— 2—2)
	Sattiavédu ..	1	Sattiavédu ..	3 (0— 1— 2)	1	5 (1— 2—2)
	Inspector's orderly	..	....	6 (1— 3— 2)	....	....
		7	Total ..	33 (4—11—18)	4 (1—1—1—1)	20 (4— 8—8)
			Cuddapah Circle.			
Cuddapah and Proddatur	Cuddapah ..	1	Cuddapah ..	3 (0— 2—1)	1	8 (2— 5—1)
	Proddatur ..	1	Proddatur ..	3 (0— 2—1)	1	5 (1— 3—1)
	Forumámilla	1	Forumámilla	3 (0— 2—1)	1	5 (1— 3—1)
Badvél and Sidhout	Badvél ..	1	Badvél	3 (0— 2—1)	1	5 (1— 3—1)
	Sidhout ..	1	Kondur (Sidhout)	3 (0— 2—1)	1	5 (1— 3—1)
Pulivendla ..	Pulivendla ..	1	Pulivenda ..	3 (0— 2—1)	1	8 (2— 5—1)
Jammalamadugu ..	Jammalamadugu	1	Jammalamaduga	3 (0— 2—1)	1	5 (1— 3—1)
	Inspector's orderly	..	Muddanuru ..	6 (1— 3—2)	....	....
		4	Total ..	18 (1—11—6)	8 (2—2—2—2)	46 (10—28—8)
			Madanapalle Circle.			
Ráyachóti and Vayalpad	Ráyachóti ..	1	Ráyachóti ..	3 (0— 2—1)	1	5 (1— 3—1)
	Vayalpad ..	1	Vayalpad ..	3 (0— 2—1)	1	5 (1— 3—1)
Madanapalle	Madanapalle	1	Madanapalle	3 (0— 2—1)	1	8 (2— 4—2)
Kadiri	Kadiri ..	1	Kadiri ..	3 (0— 2—1)	1	8 (2— 5—1)
Pullampet	Pullampet ..	1	Pullampet ..	3 (0— 2—1)	1	5 (1— 3—1)
	Inspector's orderly	..	....	6 (1— 3—2)	....	....
		4	Total ..	18 (1—11—6)	5 (1—1—2—1)	31 (7—18—6)

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 28th June 1895, No. 286 :—

Resolution—dated 28th June 1895, No. 286.

In continuation of its Proceedings, dated 13th June 1895, No. 264, the Board begs leave to submit proposals for the additional establishments required in connection with the introduction of the tree-tax system into the Ongole and Kandukur taluks of the Nellore district and the Cumbum taluk of the Kurnool district—*vide* paragraphs 6 and 12 of Board's Proceedings, dated 21st May 1895, No. 215.

2. The Nellore district is at present divided into five circles for the administration of the Salt and Abkári Revenue, as under :—

Circles.	Local areas.
Kanuparti	The Ongole and Kandukur taluks (with the Chinna Ganjam factory of the Kistna district).
Iskapalle	The Kávali, Udayagiri, Atmakúru and Nellore taluks.
Krishnápatnam	The Gudur and Rapur taluks and the Venkatagiri division of the Venkatagiri zemindari.
Cumbum	The Darsi and Podili divisions and the Kanigiri taluk, besides the Cumbum and Markapur taluks of Kurnool.
Tada	The Pólúru Magisterial division of the Venkatagiri zemindari, in addition to the Tiruvallúr taluk of the Chingleput district.

The Kurnool district is divided into two circles; the Cumbum and Markapur taluks, together with a portion of the Nellore district, form the Cumbum circle, and the rest of the district is under the charge of the Kurnool Circle Inspector.

3. The existing arrangement is not convenient. A portion of the Nellore district forms part of the Cumbum circle which has for its head-quarters Cumbum which is outside the district, and the Kurnool district forms part of two sub-divisions. With the extension of the tree-tax system to the taluks of Ongole and Kandukur, the Kanuparti circle will become too heavy a charge for an Inspector. With a view, therefore, to afford relief to the Inspector of that circle and to make the limits of sub-divisions conterminous with the district boundaries as far as possible, the Board deems it necessary to alter the circle limits and to form an additional circle. The effect of the proposal will be to add a new circle, to be called the Pákala circle, to the Nellore sub-division in place of the Cumbum circle which, as proposed in paragraph 54 of Board's Proceedings, dated 13th June 1895, No. 264, will be transferred from the Nellore to the new Bellary sub-division. The Board does not propose, however, to remove the Chinna Ganjam factory, which is situated in the Kistna district, from the Kanuparti circle. The factory is 40 miles from Nizampatam, but only eight miles from Kanuparti, and though it forms part of the same district as Nizampatam, it can, in the Board's opinion, be better supervised by the Inspector of the Kanuparti circle. The districts can be most conveniently divided as under :—

Nellore District.

Kanuparti circle	So much of the Bápatla taluk of the Kistna district as is comprised within the limits of the Chinna Ganjam salt factory, and the Ongole taluk and the Darsi and Podili divisions of the Nellore district.
Pákala circle	The Kandukur, Kanigiri and Kávali taluks of the Nellore district.
Iskapalle circle	The Nellore, Atmakúru and Udayagiri taluks of the Nellore district.
Krishnápatnam circle ...	The Gudur and Rapur taluks and the Venkatagiri division of the Venkatagiri zemindari.
Tada circle	The Pólúru magisterial division of the Venkatagiri zemindari of the Nellore district and the Tiruvallúr taluk of the Chingleput district.

Kurnool District.

Cumbum circle ...	The Cumbum, Markapur, Sirvel, Nandyal and Koilkuntla taluks of the Kurnool district.
Kurnool circle	The rest of the Kurnool district.

4. The requirements of each of the taluks to be brought under the tree-tax system from the 1st October next will now be briefly stated.

Kanuparti circle, Ongole taluk.—This taluk has 28,500 acres of saline soil, of which, however, only certain swamps near the coast are considered to be dangerous to the revenue. It is at present patrolled by two parties, one of one petty officer and eight peons and the other of one petty officer and five peons, under the supervision of a Sub-Inspector with three orderlies. On the introduction of the tree-tax system into the taluk, the Board would divide it into three ranges, two with a Sub-Inspector and an orderly of six peons each and the third with a Sub-Inspector and an orderly of three peons assisted by a party of one petty officer and five peons to patrol the swamps near the coast. To cope with the increase of work in the Circle office and to obviate inconvenience to shopkeepers, sanction is solicited also for a tree-tax clerk on Rs. 20.

5. *Pákala circle, Kandukur taluk.*—The present preventive establishment of the taluk consists of a Sub-Inspector with an orderly of three peons and a party of one petty officer and eight peons. For the successful working of the tree-tax system, the Board considers that the taluk should be divided into three ranges with a Sub-Inspector and six orderlies each, the existing party being done away with.

6. The new Pákala circle will be under the charge of an Inspector, who will be allowed a head clerk on Rs. 25, one tree-tax clerk on Rs. 20 and six peons as orderlies. The clerk and shroff now working at the Pákala factory will hereafter do duty in the Pákala Circle office. Though it is not usual to have a clerk and shroff in a Circle office, the Board recommends his retention in view of the fact that a clerk on Rs. 15 is necessary to assist the head clerk in the posting of the excise series of accounts. Now that the Kávali taluk has been transferred from the Iskapalle circle, the Board considers it no longer necessary for the Inspector of that circle to have an Assistant Inspector with four orderlies to help him in tree-tax work and would, therefore, abolish that establishment.

7. *Cumbum circle, Cumbum taluk.*—This taluk is at present patrolled by four parties of one petty officer and five peons each, supervised by a Sub-Inspector with an orderly of three peons. In view of the very large number of date trees available for tapping, the Board considers it necessary to divide the taluk into four ranges, three with a Sub-Inspector and six orderlies each and the fourth with a Sub-Inspector and three orderlies assisted by a party of one petty officer and five peons. A clerk on Rs. 25 is also considered necessary for the Circle office to cope with the increase of work.

8. The financial effect of the foregoing proposals is a net increase of Rs. 598 per mensem as shown below. The cost for the last five months of the current year will be Rs. 2,990, which can be met from the lump provision made in the budget for additional establishments:—

—	Inspectors.	Cost.	Assistant Inspectors.	Cost.	Sub-Inspectors.	Cost.	Clerks.	Cost.	Petty officers.	Cost.	Peons.	Cost.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ongole taluk ..	..	..	..	..	2	86	..	..	..	..	12	80
Do. ..	..	..	..	..	..	..	..	..	— 1	— 12	— 8	— 54
Kandukur taluk ..	..	..	..	..	2	86	..	..	..	..	15	101
Do. ..	..	..	..	..	..	..	..	..	— 1	— 9	— 8	— 54
Kanuparti circle (additional clerk) ..	..	..	..	..	..	..	1	20	..	..	..	..
Inspector and orderly for the Pákala circle.	1	306	..	..	..	..	..	..	..	..	6	40
Head clerk for do.	..	..	..	..	..	..	1	25	..	..	..	..
Tree-tax clerk for do.	..	..	..	..	..	..	1	20	..	..	..	..
Cumbum taluk ..	..	..	..	..	3	129	..	..	..	..	18	120
Do. ..	..	..	..	..	..	..	..	..	— 3	— 29	— 15	— 105
Cumbum circle (additional clerk) ..	..	..	..	..	..	..	1	25	..	..	..	..
Savings effected by the abolition of the Tree-tax Assistant Inspector and his four orderlies sanctioned for the Iskapalle circle ..	..	..	— 1	—150	..	..	..	..	..	..	— 4	— 27
Total ..	1	306	— 1	—150	7	301	4	90	— 5	— 50	16	101

Rs. 598 per mensem × 12 = Rs. 7,176 per annum.

9. Appendix A shows the extent, population, &c., of the taluks to which the tree-tax system is proposed to be extended from the 1st October next, and Appendix B shows the allocation and strength of the Sub-Inspectors' ranges and parties in the several circles dealt with in these Proceedings.

10. Two proposition statements in duplicate are enclosed.

(True Extract.)

(Signed) D. D. MURDOCH,
Secretary.

To the Secretary to Government, Revenue Department,
with two proposition statements, in duplicate,
through the Accountant-General.

Copy to the Deputy Commissioner, Central Division.
" " Assistant Commissioners, Nellore and Arcot Sub-Divisions.

APPENDIX A.

Taluk.	Number of villages.	Area in square miles.	Population.	Number of Revenue Inspectors' firkas into which divided.	Number of shops.		Number of toddy-yielding trees.		
					Arrack.	Toddy.	Coccanut.	Palmyra.	Date.
1	2	3	4	5	6	7	8	9	10
1. Ongole ..	176	796·55	225,240	4	75	125	7,400	26,600	26,000
2. Kandukur ..	166	786·83	148,475	3	48	54	607	34,570	29,977
3. Cumbum ..	296	1056·00	110,238	3	15	141	600	154,000	336,000

Taluk.	Number now tapped for						Number expected to be tapped on introduction of Tree-tax system.			Extent of saline tracts.
	Toddy.			Sweet juice.						
	Coccanut.	Palmyra	Date.	Coccanut.	Palmyra.	Date.	Coccanut.	Palmyra.	Date.	
	11	12	13	14	15	16	17	18	19	20
										ACRES.
1. Ongole ..	1,550	8,850	11,300	..	2,800	2,200	500	8,000	1,000	28,500
2. Kandukur ..	106	1,035	1,430	100	600	1,200	Reported likely to be small.			9,936
3. Cumbum ..	..	..	70,000	..	..	..	..	..	20,000	3,603

APPENDIX B.

STATEMENT showing the names of Sub-Inspectors' ranges and parties in certain taluks of the Nellore and Kurnool districts.

Taluk or Magisterial Division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength.	
					Number of petty officers.	Number of peons.
1	2	3	4	5	6	7
			Kanuparti Circle.			
Ongole	Addanki	1	6 (1— 2— 3)	....	....	....
	Kottapatnam	1	3 (0— 1— 2)	Ongole *	1	5 (1— 2— 2)
	Santanutalapad	1	6 (1— 2— 3)	....	....	....
Darsi and Podili divisions	Podili	1	3 (0— 1— 2)	Darsi	1	8 (2— 5— 1)
				Polakamur	1	8 (2— 5— 1)
				Podili	1	5 (1— 3— 1)
				Marripadi	1	5 (1— 3— 1)
	Total	4	18 (2— 6—10)	Total	5 (1— 1— 1— 2)	31 (7—18— 6)
			Pakala Circle.			
Kandukur	A †	1	6 (1— 2— 3)	....	....	....
	B †	1	6 (1— 2— 3)	....	....	....
	C †	1	6 (1— 2— 3)	....	....	....
Kanigiri	Kanigiri	1	3 (0— 1— 2)	Kanigiri	1	5 (1— 3— 1)
				Pamur	1	5 (1— 3— 1)
Kávali	Bitragunta	1	6 (1— 2— 3)	....	....	....
	Kávali	1	6 (1— 2— 3)	....	....	....
	Gattapalli	1	6 (1— 2— 3)	....	....	....
	Inspector's orderly	..	6 (1— 2— 3)	....	....	....
	Total	7	45 (7—15—23)	Total	2 (0— 0— 1— 1)	10 (2— 6— 2)
			Iskapalle Circle.			
Udayagiri	Udayagiri	1	3 (0— 1— 2)	Variguntapad	1	5 (1— 2— 2)
				Nagarazupad	1	5 (1— 2— 2)
Atmakúru	Atmakúru	1	3 (0— 1— 2)	Atmakúru	1	8 (2— 2— 4)
Nellore	Nellore	1	3 (0— 1— 2)	Nellore	1	5 (1— 2— 2)
	Allúru-Kovur	1	3 (0— 1— 2)	Allúru	1	5 (1— 2— 2)
				Kovur	1	5 (1— 2— 2)
	Buchireddipalliem	1	6 (1— 2— 3)	....	....	....
	Indukurpet	1	6 (1— 2— 3)	....	....	....
	Total	6	24 (2— 8—14)	Total	6 (1— 1— 1— 3)	33 (7—12—14)

* The Deputy Commissioner has been called on to report the Sub-Inspector's range in which the party is to work.
† The names of the Sub-Inspectors' ranges will be reported by the Deputy Commissioner.

Statement showing the names of Sub-Inspectors' ranges and parties in certain taluks of the Nellore and Kurnool districts—*cont.*

Taluk or Magisterial Division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength.	
					Number of petty officers.	Number of peons.
1	2	3	4	5	6	7
			Cumbum Circle.			
Cumbum	A	1	6 (1— 2— 3)	....	....	....
	B	1	6 (1— 2— 3)	....	....	....
	C	1	6 (1— 2— 3)	....	....	....
	D	1	3 (0— 1— 2)	I *	1	5 (1— 3— 1)
Markapur	Markapur	1	3 (0— 1— 2)	Isakatupuravaram	1	5 (1— 3— 1)
				Dupad	1	5 (1— 3— 1)
				Devarazaghattam	1	8 (2— 5— 1)
Sirvel	Sirvel	1	3 (0— 1— 2)	Sirvel	1	8 (2— 4— 2)
Nandyal	Nandyal	1	3 (0— 1— 2)	Nandyal	1	5 (1— 3— 1)
Koilkuntla	Koilkuntla	1	3 (0— 1— 2)	Koilkuntla	1	8 (2— 4— 2)
	Inspector's orderly	0	6 (1— 2— 3)	....	....	....
	Total	8	39 (4—13—22)	Total	7 (1— 1— 2— 3)	44 (10—25— 9)
			Kurnool Circle.			
Nandikotkur	Nandikotkur	1	3 (0— 1— 2)	Nandikotkur	1	5 (1— 3— 1)
				Atmakúru	1	5 (1— 3— 1)
Ramallakot	Ramallakot	1	3 (0— 1— 2)	Kottakota	1	5 (1— 3— 1)
				Veldurti	1	5 (1— 3— 1)
Pattikonda	Pattikonda	1	3 (0— 1— 2)	Pattikonda	1	5 (1— 3— 1)
	Inspector's orderly	..	6 (1— 4— 1)	Pyapali	1	5 (1— 3— 1)
				....	....	....
	Total	3	15 (1— 7 —7)	Total	6 (1— 1— 1— 3)	30 (6—18— 6)

* The name of the party to be retained should be reported by the Deputy Commissioner.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 10th July 1895, No. 311 :—

Resolution—dated 10th July 1895, No. 311.

In continuation of paragraph 38 of its Proceedings, No. 264, dated 13th June 1895, the Board begs leave to state that on a careful reconsideration of the matter it is of opinion that Merkanam, not Tindivanam, should be the head-quarters of the proposed Tindivanam Circle, comprising the Tindivanam and Tiruvannámalai taluks and including the Merkanam, Kandadu and Karambalam factories, and that the Circle itself should be termed "Merkanam Circle" instead of "Tindivanam Circle." This will be in keeping with the policy hitherto adopted of making the factory the head-quarters of a Circle where the Inspector has both factory and preventive work to attend to.

2. The Board would take the opportunity to apply for an additional Assistant Inspector for this Circle, to be stationed at Tindivanam, inasmuch as, now that the Tiruvannámalai taluk has been attached to the Circle, parties applying for tree-tax licenses from that taluk would otherwise have to go all the way to Merkanam if the Inspector should happen to be at or near the head-quarters inspecting the factories and Circle office or the preventive work of the men in the portion of the Tindivanam taluk near the head-quarters of the Circle. It is therefore considered necessary that, to afford proper facilities in the matter of issuing licenses, an Assistant Inspector should be stationed at Tindivanam. The Board at first intended to utilize for tree-tax work the services of one of the two Assistant Inspectors sanctioned for factory work, but now considers that it will not be possible for one Assistant Inspector to supervise manufacture, storage and sale in the three factories in addition to Petty construction and repair works. The difficulty will be felt all the more when the French supply has to be attended to.

3. A proposition statement in duplicate is enclosed. The cost can be met from provision in the budget.

(True Extract.)

(Signed) D. D. MURDOCH,
Secretary.

To the Secretary to Government, Revenue Department,
with a proposition statement, in duplicate,
through the Accountant-General.
Copy to the Deputy Commissioner, Central Division.
" " " Southern Division.
" Assistant Commissioners in the Central and Southern Divisions.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 20th June 1895, Mis. No. 2609 :—

Read—G.O., dated 27th May 1895, Mis. No. 2087, Revenue.

Resolution—dated 20th June 1895, Mis. No. 2609.

Communicated to the Deputy Commissioner, Central Division, and Assistant Commissioner, Arcot Sub-Division. The latter officer must make the best arrangements he can, for the present, for holding his office at Ránipét and will submit a plan and estimate for building a residence and office at once.

2. The Assistant Commissioner, Erode Sub-Division, is requested to report if his office can find accommodation at Salem at once. If not a plan and estimate should be submitted for building a residence with office combined for himself at Salem. It would be most convenient if built near the Inspector's quarters and the distillery.

3. The Board requests sanction of Government for the transfer of the Erode Sub-Division head-quarters to Salem.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Deputy Commissioner, Central Division.
" Assistant Commissioner, Erode Sub-Division.
" Secretary to Government, Revenue Department.
" Assistant Commissioner, Arcot Sub-Division.
Copy to the Deputy Commissioner, Southern Division.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 12th July 1895, No. 322 :—

Read—the following letter from the Deputy Commissioner of Salt and Abkári Revenue, Southern Division, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 7th July 1895, No. 2828 :—

With reference to Board's Proceedings, No. 264, dated 13th June 1895, I have the honour to request that sanction may be accorded for entertaining the additional strength of Sub-Inspectors and clerks required from 1*st September* 1895, so that Circle officers may have sufficient time to impart necessary instructions to the men newly entertained and that they may be sent out to their ranges before the 15th idem so as to avoid delay in tree-marking.

Resolution—dated 12th July 1895, No. 322.

Submitted to Government for favour of sanction to the entertainment of the extra establishments everywhere from the 15th September.

2. It will be sufficient if the new establishments are in their places by the 15th September, before which date no applications can be received or trees marked. As far as possible the new tracts should be officered by old hands.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
" Deputy Commissioner, Southern Division.
Copy to other Deputy and Assistant Commissioners.
" the Accountant-General, Madras.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 13th July 1895, No. 323 :—

Resolution—dated 13th July 1895, No. 323.

In continuation of paragraph 3 of its Proceedings, No. 286, dated 28th June 1895, the Board begs leave to state that the Deputy Commissioner, Central Division, now reports that Cumbum and Markapur are both very difficult taluks to manage, that the bulk of the illicit distillation cases in the present Kurnool Circle are reported from the Sirvel and Koilkuntla taluks and that, when the tree-tax system is introduced

into the Cumbum taluk, a great portion of the Cumbum Inspector's time will be taken up by it. He therefore considers that the Cumbum Circle as proposed in the foregoing Proceedings will be too heavy a charge for an Inspector and recommends that it should comprise only the Cumbum, Markapur and Sirvel taluks and that the Kurnool Circle should consist of the remaining taluks. The Board accepts his recommendation and submits it for the approval of Government.

2. The only alteration this will involve in regard to the rest of the Board's Proceedings referred to above is in the statement showing the allocation of the Sub-Inspectors' and Parties' ranges in the Cumbum and Kurnool Circles which will hereafter stand as given in the statement appended to these Proceedings.

3. A revised proposition statement, so far as the Cumbum and Kurnool Circles are concerned, is enclosed in duplicate.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with a proposition statement, in duplicate,
through the Accountant-General.

" Deputy Commissioner, Central Division.

" Assistant Commissioners, Nellore and Arcot Sub-divisions.

APPENDIX.

STATEMENT showing the names of Sub-Inspectors' ranges and Parties in certain taluks of the Kurnool district.

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.		Particulars of Parties, if any, under the Sub-Inspectors.		Strength.	
	Names of ranges.	Number of Sub-Inspectors.	Names of Parties.	Number of peons employed as orderlies.	Number of petty officers.	Number of peons.
1	2	3	4	5	6	7
			Cumbum Circle.			
Cumbum	A	1	....	6 (1— 2— 3)	....	....
	B	1	....	6 (1— 2— 3)	....	....
	C	1	....	6 (1— 2— 3)	....	....
	D	1	....	3 (0— 1— 2)	....	....
Markapur	Markapur	1	Isukatupuravaram	I	1	5 (1— 1— 3)
			Dupad	3 (0— 1— 2)	1	5 (1— 1— 3)
			Devarazaghattam		1	5 (1— 1— 3)
Sirvel	Sirvel	1	Sirvel	3 (0— 1— 2)	1	8 (2— 5— 1)
	Inspectors' orderly	0	....	6 (1— 2— 3)	....	....
	Total ..	6		33 (4—11—18)	5 (1— 1— 2)	31 (7—18— 6)
			Kurnool Circle.			
Nandikotkur	Nandikotkur	1	Nandikotkur	3 (0— 1— 2)	1	5 (1— 3— 1)
Ramallakot	Ramallakot	1	Atmakúru		1	5 (1— 3— 1)
			Kottakota	3 (0— 1— 2)	1	5 (1— 3— 1)
Pattikonda	Pattikonda	1	Veldurti		1	5 (1— 3— 1)
			Patikonda	3 (0— 1— 2)	1	5 (1— 3— 1)
Nandyal	Nandyal	1	Pyápali		1	5 (1— 3— 1)
Koilkuntla	Koilkuntla	1	Nandyal	3 (0— 1— 2)	1	8 (2— 4— 2)
	Inspector's orderly	0	Koilkuntla	6 (1— 4— 1)	....	....
	Total ..	5		21 (1— 9—11)	8 (1— 1— 2— 4)	43 (9—25— 9)

ORDER—dated 25th July 1895, No. 488, Revenue.

Separate Revenue No. 81.

The Board's proposals for the formation of certain new circles are approved, subject to the following remarks :—

(1) It appears to Government that, for the proposed new circles in Tinnevelly and Coimbatore, Srívilliputtúr and Satyamangalam would be better head-quarter stations (being more central) than Sáttúr and Bhaváni. Unless the Board has reasons to the contrary, the head-quarters of those circles should be fixed accordingly.

(2) The Government considers that the Lower Palnis should be included in the Dindigul Circle and the Upper in the Tirumangalam Circle.

(3) It is clear that a single Circle officer cannot possibly look after the five salt factories in the Adirampatam Circle, which are at considerable distances apart and attend also to the tree-tax work in the Pattukóttai taluk, which has an area of 900 square miles. The Government considers, therefore, that the taluk should be divided into two circles. It follows from this decision that the proposed new factory at Muttupet should be included in the Adirampatam Circle. The Board will state how it proposes to divide the taluk and the six salt factories between the two circles. The distances apart of the salt factories should be reported.

(4) In Salem, where three circles are certainly necessary, the distribution proposed by the Board is not quite satisfactory. Atur is cut off from Trichengode and Námakkal by hill ranges, while the proposed Salem Circle will be nearly 100 miles in length with probably bad road communications, especially between Salem and Uttankarai. Further, if Hosúr is to be the head-quarters of the circle of that name, it will be very much out of the way. The Board will accordingly be requested to state whether it cannot suggest a better distribution.

(5) The proposal to transfer the Merkanam factories to the new Tindivanam circle does not commend itself to Government. The circle will be about 90 miles long, and if the circle office be at Tindivanam, the Inspector cannot efficiently supervise the factories which will be more than 20 miles from his head-quarters. This objection will, no doubt, be removed if, as suggested by the Board in its Proceedings, dated 10th July 1895, No. 311, Merkanam is made the head-quarters of the circle and an Assistant Inspector is stationed at Tindivanam to look after tree-tax work. But a graver objection to the Board's proposal is that it will give factory supervision to the Arcot Assistant Commissioner, who has now only abkári work to attend to and thus add considerably to his office and other work with no compensating advantage to the administration. The Government is therefore of opinion that the limits of the Merkanam circle should remain unaltered unless the Board can make out a stronger case for the change.

(6) In reporting with reference to the previous clauses of this paragraph, the Board is requested to state in what cases quarters will have to be provided for Inspectors and Assistant Inspectors.

2. The Government entirely concurs in the Board's opinion that it is absolutely necessary to constitute an additional sub-division ; but as regards the distribution of circles among the marginally-noted sub-divisions, the Government considers that the Board's scheme is susceptible of improvement. The scheme possesses the questionable merit of giving to each of those sub-divisions the same number of circles, but the work will not be equal. To an Assistant Commissioner and his office a circle which contains salt factories as well as tree-tax work must be a heavier charge than one which has only tree-tax or other abkári work, with, of course, such additional work as consists in the suppression of earth salt manufacture and in the supervision of saltpetre factories and refineries which may crop up anywhere. In the distribution therefore, a circle of the former description should count for more than one as compared with a circle of the latter description.

Tinnevelly.	Negapatam.
Erode.	Arcot.

Accordingly, and, as Arcot will practically be, like Erode, only an interior sub-division (the only littoral circle included in it, viz., Tindivanam, not having any salt factory), the Government would distribute the circles as shown in the margin, giving to each of the interior sub-divisions (Erode and Arcot) nine circles and to the littoral sub-divisions (Tinnevelly and Negapatam) seven and eight circles respectively. The Negapatam sub-division, though containing one circle more than the Tinnevelly, will cover a comparatively small area and will not be a heavier salt charge, as Villupuram and Nannilam circles have no salt work and Tranquebar circle very little. As regards the two interior sub-divisions, though their area is large, there are special railway facilities for travelling and the Assistant Commissioners concerned should therefore be able to manage them without difficulty.

—	Tinnevelly sub-division.	(Erode) Trichinopoly sub-division.	Negapatam sub-division.	Arcot sub-division.
	Seven Circles.	*Nine Circles.*	*Eight Circles.*	*Nine Circles.*
Circles.	Huttanguli. Káyalpatnam. Tuticorin. Tinnevelly. Srivilliputtúr (Sátúr). Morekolam. Vattanam.	Coimbatore. Erode. Satyamangalam (Bhavani). North Trichinopoly. South Trichinopoly. Tanjore. Dindigul. Tirumangalam. Madura.	Tranquebar. Negapatam. Vedaranniyam. Adirampatnam. Kattumavadi (?). Nannilam. Cuddalore. Villupuram.	Hosur. Salem. Namakkal. Chittoor. Vellore. Arcot. Arkonam. Tindivanam. Tirukkoyilur.

3. The proposed constitution of the Bellary and Nellore sub-divisions is approved. The latter is comparatively a light charge, but there are geographical difficulties in the way of enlarging it, and the Board gives good reasons why the Ceded Districts and Kurnool should constitute a separate charge.

4. Under the above arrangement the best head-quarter station for the Erode Assistant Commissioner would be Trichinopoly, where it is believed there is a resident Assistant Inspector. His office should be removed to this place and the name of the sub-division changed accordingly.

5. For the Arcot sub-division, as it is now proposed to be constituted, the only suitable head-quarter station seems to be Ranipet, which is its present head-quarters and where there is a resident Assistant Inspector ; but as it is reported that the Assistant Commissioner cannot find accommodation in the place, the Board will be requested to consider whether the sub-division cannot be managed quite as well from Madras as from Ranipet. By removing its head-quarters to Madras the cost of constructing a residence and an office for the Assistant Commissioner at Ranipet will be saved, while the railways radiating from Madras will afford equal facilities for inspection and for postal communication.

6. The reports and opinions called for above should be submitted as soon as possible, so that final orders on the whole scheme may be passed before the commencement of the next lease.

7. In the meantime, and as there is no doubt as to the necessity for the formation of one more sub-division and nine more circles, application will be made to the Government of India that the sanction of the Secretary of State may be obtained for the entertainment of one additional Assistant Commissioner and ten additional Inspectors, nine of the latter being required for the nine circles proposed to be newly constituted and one for the Madanapalle circle, which was formed in 1893 and for which only an Assistant Inspector has hitherto been sanctioned—an anomalous arrangement, the continuance of which is undesirable.

The additional appointment of Assistant Commissioner should, the Government considers, be added to the second grade on Rs. 700 in order that the numbers in the

several grades may be approximated as nearly as possible to the proportionate distribution adopted at the time of the reorganization of the department in 1880–81; and for the same reason the ten additional appointments of Inspectors should be graded as shown in the margin. The Government of India will be addressed accordingly.

1st grade (Rs. 400)	2
2nd „ („ 350)	5
3rd „ („ 300)	3
4th „ („ 250)	...
Total ...	10

8. The other establishments proposed by the Board in its several Proceedings read at the head of this order are approved subject to the following remarks:—

(1) With reference to paragraph 1 (3) *supra*, the Assistant Inspector proposed for the Adirampatnam circle will be omitted, but the "orderly" will be increased to six peons. The Board should report what additional clerical establishments will be required on account of the formation of the new circle. Probably, one clerk on Rs. 25 for the new circle and an additional clerk on Rs. 15 for the old one will suffice.

(2) It is observed that the Board has provided only one clerk on Rs. 30 for each of four new circles (Bhavani, Namakkal, Chittoor and Arkonam), but the Government considers that one clerk will hardly suffice in any circle and that it is better to provide a second clerk on Rs. 20 for each of those circles.

(3) The establishments proposed in paragraph 42 of Board's Proceedings, dated 13th June 1895, No. 264, and in Board's Proceedings, dated 10th July 1895, No. 311, should be revised with reference to paragraph 1 (5).

The proposition statements submitted by the Board for the several sub-divisions and circles dealt with in this order should be revised with reference to the foregoing remarks and resubmitted for the sanction of Government.

9. The Board will, however, be authorized to entertain, in anticipation of sanction of the proposition statements, such of the additional establishments as it may deem necessary. It is observed from Board's Proceedings, dated 12th July 1895, No. 322, that it considers it sufficient if the new establishments are in their places by the 15th September, whereas the Deputy Commissioner, Southern Division, requests sanction for the entertainment of the additional Sub-Inspectors and clerks from 1st September. The practice in previous years appears to have been to entertain the new hands from 15th September only; and this may suffice wherever the new tracts can be officered by old hands as directed by the Board in its Proceedings quoted above. But it seems probable that old hands will not be available in sufficient numbers this year owing to the large extent of the tracts to be newly brought under the tree-tax system; and wherever this is the case, the required additional establishments should be entertained from 1st September, so that there may be time to impart to them the necessary instructions and to send them to their places before the 15th idem fully equipped with all requisites for attending promptly to applications for tree-tapping licenses, which will be receivable from the 16th idem.

10. In the application to be made for an additional Assistant Commissioner and ten additional Inspectors, the Government of India will be requested to obtain the sanction of the Secretary of State for the entertainment of these officers from 1st September next.

11. Ordered that the following letter be despatched to the Government of India.

(True Extract.)

Secretary to Government.

To the Board of Revenue (Separate Revenue), with proposition statements returned.
„ the Financial Department.
Copy to the Accountant-General.

Exd. S. J. Pereira.

60 Copies.

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copied
examd.
[10.]
200—1-8.95.

CHIEF SECRETARIAT. MADRAS.

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

Proceedings of the Revenue Department, dated 25th July 1895.

No. 488.

ORDER, *dated* 29th August 1895, No. 634

Recorded.

~~(True Extract.)~~

for *Chief Secretary.*

To the Accountant-General, (408)
~~Department.~~
„

[F. 10.]

Govt. of {189 } Madras.

FINANCIAL.

To

THE ACCOUNTANT-GENERAL.

Dated

Read.

Encl.

G.O., 189 , R. No

SUBJECT.

Recording Proceedings of the _____ Department regarding _____

When given for copying _____
When copied _____
When examined _____
When signed _____ } 189 .

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
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