Financial (1898) Department.

ORDINARY MS.

G.O., No. 293.

DATED 21-3-98

[Despatch Abstract.]

Recording proceedings of Rev dept, passing orders on the revised proposals of the Board of Rev for the removal of the Talukdars & Deputy Talukdars' establishments in this Proy.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

~~G.O.~~ Cur	No.	Department.	Date.	G.O.	No.	Department.	Date.
1831/98 – R	7/738/13-7-98			Cur	1387/98.		
3072/98 –	10283 11-98				1296/98 – R 845 30.6.98		
3458/98					3249/98		
144/99	16v Mr 99						
1160/99							

Government (1898) of Madras.

REVENUE.

Order No. 293 & 21-3-98

Recd. 16th inst. } 1898.
Regd. 17th inst. }

Enclosures Recorded

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G.O., No. 108, 23rd February 1898.

FEBRUARY.

WITH ORDER.

Revision of Tahsildars' and Deputy Tahsildars' Establishments in the Presidency.

Passing orders on Board's Proceedings submitting to Government revised proposals for the —.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 224, dated 7th July 1897 :—

Read—Reports submitted by Collectors with reference to paragraph 23 of Board's Proceedings, No. 86, dated 4th March 1896, relating to the revision of taluk establishments.

Read—Government Order, No. 624, Revenue Department, dated 14th November 1896.

Read—letter from V. A. BRODIE, Esq., Collector of Gódávari, dated 27th May 1897, Ref. No. 2056-Ver., stating that two more peons are needed for the Bhadráchalam taluk.

Resolution—No. 224, dated 7th July 1897.

With its Proceedings, No. 86, dated 4th March 1896, the Board submitted to Government a scheme for improving the position of Tahsildars' and Deputy Tahsildars' establishments in the Presidency and requested Collectors at the same time to verify the figures in the several statements upon which the Board's proposals were based and to submit any suggestions which they might have to offer on the subject. The total additional expenditure involved in the Board's scheme was Rs. 1,31,412 per annum.

2. In the order first read above, Government approved of the Board's proposals with certain modifications chiefly in the apportionment of the number of hands in the several grades of pay and called for a proposition statement for submission to the Government of India. The result of the modifications made by Government was a reduction of the additional expenditure involved in the Board's scheme from Rupees 1,31,412 to Rs. 92,610.

3. Some of the Collectors consulted consider the reductions proposed by the Board in the number of clerks and peons in certain taluk offices to be impracticable and some have taken the opportunity to apply for the entertainment of additional hands in some of the taluks and Deputy Tahsildars' offices which the Board did not propose to strengthen. The Collectors' proposals and the Board's recommendations thereon have been tabulated under the heads "Taluk clerks", "Taluk peons" and "Deputy Tahsildars' establishments" and printed as Appendices I, II and III, respectively, to

these Proceedings. The net result of the Board's final recommendations under each of the three heads specified above is as shown below :—

—	As now existing.		As proposed by the Board in Board's Proceedings, No. 86, dated 4th March 1896		As approved by Government in Government Order, No. 624, dated 14th November 1896.		As now recommended by the Board.	
	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.
		Rs.		Rs.		Rs.		Rs.*
Taluk Clerks	1,351	21,897	1,347	28,300	1,347	26,607½	1,372	27,042½
Do. Shroffs	224	3,020	224	3,464	224	3,020	224	3,025
Do. Muchis	..	..	157	1,099	157	1,099	157	1,099
Do. Dufterbunds ..	154	1,082	157	1,103	157	1,103	157	1,103
Do. Peons including Duffadars) ..	3,470	21,133	3,330	23,115	3,330	22,178	3,364	22,382
Deputy Tahsildars' Establishments.								
Clerks	340	5,352½	340	6,042½	340	6,042½	343	6,122½
Shroffs	18	234½	18	264½	18	234½	29	347½
Dufterbunds	148	1,036	148	1,036	148	1,036	152	1,075½
Peons	604	3,669	604	3,950	604	3,820	610	3,864
Total per mensem ..	..	57,424	..	68,374	..	65,140½	..	66,061
Total per annum ..	..	6,89,088	..	8,20,488	..	7,81,686	..	7,92,732
Increase ..	..	..	..	+1,31,400*	..	+92,598*	..	+1,03,644

* The decrease of Rs. 12 as compared with the figures 1,31,412 and 92,610 in paragraph 2 above is due to the fact that in calculating the total number of Deputy Tahsildars' offices with peons drawing Rs. 7, the Kodaikánal Deputy Tahsildar's office in Madura which has already a peon on Rs. 7 was erroneously treated as an office with peons on Rs. 6 only.

4. The subjoined statement shows the number of taluks in each district classified with reference to the number of clerks to be allotted to each under the Board's present proposals :—

—	Number of taluks with					
	Six clerks.	Seven clerks.	Eight clerks.	Nine clerks.	Ten clerks.	Total number of taluks in the district.
Ganjám	..	..	..	2	1	3
Vizagapatam	..	1	2	..	..	3
Gódávari	1	..	4	4	1	10
Kistna	..	..	3	6	3	12
Nellore	..	..	6	2	1	9
Cuddapah	..	..	5	5	1	11
Anantapur	..	1	6	1	..	8
Bellary	..	..	2	6	..	8
Kurnool	..	..	1	6	1	8
Chingleput	..	..	2	4	..	6
North Arcot	..	2	1	5	1	9
South Arcot	..	..	1	6	1	8
Tanjore	..	..	1	6	2	9
Trichinopoly	..	..	1	3	1	5
Madura	..	..	3	3	..	6
Tinnevelly	..	..	4	3	2	9
Coimbatore	..	..	3	6	1	10
Salem	..	..	2	4	3	9
South Canara	..	..	1	4	..	5
Malabar	..	..	3	4	2	9
Total ..	1	4	51	80	21	157

5. *Tahsildar's establishments—Clerks.*—The following statement compares the number and cost of the existing establishment with the number and cost of the proposed establishment according to the different rates of pay :—

Existing establishment.			Proposed establishment as per scale sanctioned by Government.		
Number of clerks.	Pay of each clerk.	Total cost.	Number of clerks.	Pay of each clerk.	Total cost.
	Rs.	Rs.		Rs.	Rs.
1	30	30	157	30	4,710
3	25	75	178	25	4,450
317	20	6,340	309	20	6,180
1	17	17	313	17½	5,477½
1,029	15	15,435	415	15	6,225
1,351	..	21,897	1,372	..	27,042½

It will be seen that the increased expenditure under this head comes to Rs. 5,145½ or Rs. 61,746 per annum against Rs. 56,526 estimated by Government.

6. In paragraph 2 (i) of its order, No. 624, dated 14th November 1896, Government observes that the provision made by the Board for the retention of only one clerk on Rs. 15 in each taluk office makes the proportion of clerks of that grade to the total number of clerks vary from 16⅔ per cent. in taluks provided with six clerks to 10 per cent. in those provided with ten clerks and that, as, in the majority of the Government establishments, the proportion of clerks drawing Rs. 15 greatly exceeds the maximum of 16⅔ per cent. proposed by the Board, the acceptance of the Board's proposal will open the door to demands for similar treatment from other offices which cannot equitably be refused but compliance with which will cost *several lakhs of rupees* per annum. The Board submits that the retention of so low a proportion of clerks on the Rs. 15 grade was not a new proposal. In the proposition statement accepted by Government in paragraph 7 of its order, No. 396, dated 18th March 1884, Mr. Garstin had provided for the retention of one clerk on Rs. 15 in taluks for which six, seven or nine clerks had been allotted by him, and of two such clerks in the taluks to which he had assigned eight or ten clerks. The Board's proposal, as will be seen from paragraph 6 of its Proceedings, No. 86, dated 4th March 1896, was to reduce the number of clerks on Rs. 15 to 1, even in the case of the taluks provided with eight or ten clerks, and by leaving out the grade on Rs. 22½ proposed by Mr. Garstin to re-adjust the number of clerks in the several grades proposed for the several taluks so as to leave the total cost of each scale of establishment with six clerks, seven clerks, &c., as fixed by Mr. Garstin, substantially unaffected. But Government has increased the number of clerks on Rs. 15 to two in the case of taluks to be provided with six, seven or eight clerks and to three in the case of taluks with a strength of nine or ten clerks—a proportion not contemplated in Mr. Garstin's proposition statement. The revision of the scale as made by Government has, no doubt, resulted in a large saving as compared with Mr. Garstin's scale, but has reduced its attractiveness which it was the main object of Mr. Garstin's and the Board's schemes to ensure.

The Board also begs leave to point out that the extension of its proposal in regard to the number of Rs. 15 appointments to Government establishments generally will not entail an additional cost of *several lakhs of rupees* as apprehended by Government. According to the Civil Budget estimates for 1897-98, the total number of clerks drawing Rs. 15 and under in all Government establishments consisting of more than two clerks each was 1,938 out of a total strength of 5,241. The additional cost that would be entailed (1) by raising the pay of each of these clerks in excess of a tenth of the total strength to Rs. 17½ and (2) by raising the pay of one-half of the number in excess to Rs. 17½ and that of the other half to Rs. 20 would be as shown below or not much more than half a lakh of rupees :—

One-sixth or 16⅔ per cent. of the total strength which is the maximum proposed by the Board is 874
One-tenth or 10 per cent. of the strength (the minimum) is 524
The additional cost that would be entailed by increasing the pay of $\frac{1,938-524}{1,938-874}$ clerks to Rs. 17½, comes to $\frac{1,414}{1,064} \times 2\frac{1}{2}$ or Rs. $\frac{3,535}{2,660}$ per mensem, or Rs. $\frac{42,420}{31,920}$ per annum.
If half the above mentioned number of clerks were paid Rs. 17½ and the remaining half Rs. 20 per mensem the additional cost would be Rs. or Rs. 63,630 according to the number affected. 47,880

If, in consideration of the circumstances set forth above, Government is of opinion that the scale of establishment originally proposed by the Board may be adopted, the additional cost will amount to Rs. 82,416 per annum or Rs. 20,670 in excess of the proposals contained in the last paragraph :—

Number of clerks.	Pay of each clerk.	Total cost.	
	Rs.	Rs.	
157	30	4,710	
313	25	7,825	
335	20	6,700	
410	17½	7,175	
157	15	2,355	
	Total ...	28,765	per mensem.
Cost of the existing establishment per mensem		21,897	
	Difference ...	6,868	per mensem.
	or	82,416	per annum.

The Board would strongly advocate the acceptance of this scale, if possible, as it feels confident that the only hope of materially increasing the efficiency of taluk establishments lies in improving the prospects before those who may be inclined to enter the service.

7. The attention of all Collectors, except those of Madras and Nilgiris, is drawn to paragraph 2 (1) of the Government Order read above regarding the pay and position of the Recordkeeper.

8. *Shroffs.*—The Collector of Cuddapah proposes that the second shroff on Rs.10 in the Jammalamadugu taluk may be abolished. The Board approves the Collector's recommendation. The Collector of Bellary points out that, leaving out of account the extra gumastah sanctioned in Government Order, No. 130, dated 28th February 1889, and employed as a shroff (*vide* Board's Proceedings, No. 323, dated 15th May 1889), the number of clerks in the Bellary taluk is nine and not ten as shown in column 4 of Appendix A., section II, to Board's Proceedings, No. 86, dated 4th March 1896. The Collector states that the additional shroff is still necessary and the shroff will therefore be retained. The net increase of cost will be Rs. 5 per mensem or Rs. 60 per annum.

The shroff in Wynaad and one of the shroffs at Chírakkal in the Malabar district are now paid Rs. 20 each. In paragraph 2 of its Order, No. 624, dated 14th November 1896, Government desires the Board to consider whether their pay should not be altered so as to conform to the general scale, any extra amount being paid in the shape of a local allowance, if necessary. The Collector is requested to favour the Board with his opinion on this point.

9. *Dufterbunds or Attenders.*—The Collector of Kistna recommends that the pay of dufterbunds should be raised to Rs. 8, as they are often entrusted with the duties of clerks and occupy a position between the taluk gumastahs and the inferior staff. The Board does not recommend the proposal, as Government has already decided in paragraph 2 (iv) of its order, No. 624, dated 14th November 1896, that no increase in the pay of this class of servants is called for.

10. *Peons.*—In paragraph 13 of Board's Proceedings, No. 86, dated 4th March 1896, it was proposed to reduce the number of taluk peons (3,313) by 140 or to 3,173. The number of peons now proposed to be retained after a full consideration of the Collectors' proposals comes to 3,207 or 34 more than that originally recommended. The additional cost involved in the proposals will be Rs. 1,249 per mensem as shown below or Rs. 14,988 per annum against Rs. 12,540 arrived at by Government :—

	Cost per mensem. Rs.
157 duffadars at Rs. 9 each	1,413
157 × 3 peons at „ 8 „	3,768
157 × 5 „ at „ 7 „	5,495
1,951 peons at „ 6 „	11,706
Total ...	22,382
Cost per mensem of the existing establishment ...	21,133
Increase per mensem ...	1,249
Do. per annum ...	14,988

11. *Deputy Tahsildar's establishments—Clerks.*—In paragraph 3 (i) of its order, No. 624, dated 14th November 1896, Government approved the Board's proposal to raise from Rs. 15 to Rs. 20, the pay of the senior clerk in those offices which were provided with two or more clerks each. The Board placed the number of such offices at 138, but this number must now be raised to 140, a second clerk having been since proposed for the Venkatagirikóta Deputy Tahsildar's office in North Arcot (*vide* Appendix III) and the Kumbakónam Town Deputy Tahsildar's office having been added to the list as it appears that the two clerks employed there are paid Rs. 15 each, whereas in paragraph 15 of Board's Proceedings, No. 86, dated 4th March 1896, it was assumed that one of them was paid Rs. 20. Adding to the above increase, the cost of the additional clerks * and of the increased pay or local allowances recommended in Appendix III for the existing clerks, the total increased cost will be Rs. 8,400 + Rs. 840 or Rs. 9,240 per annum.

	Cost per mensem. Rs.
* Increase of pay to each of the two clerks in the Bissemkatak Deputy Tahsildar's office	10
A third clerk for the Vissannapet Deputy Tahsildar's office	15
A second clerk for the Venkatagirikóta Deputy Tahsildar's office	15
A third clerk for the Tirupati Deputy Tahsildar's office	15
Local allowance of Rs. 5 to each of the two clerks in the Deputy Tahsildar's office, Shevaroys	10
Increase of pay to the Head Clerk, Coonoor Deputy Tahsildar's office	5
Total ...	70
Cost per annum ...	840

12. *Shroffs.*—The Board did not originally contemplate any increase in the number of shroffs. The Collector of Vizagapatam, however, recommends that each of the seventeen Deputy Tahsildars' offices in his district which have no shroffs at present should be provided with a shroff each. The Board considers it sufficient to allow a shroff on Rs. 10 for each of the twelve offices noted in the margin. The appointment of a shroff for Párvatípuram may be deferred as a temporary shroff is already employed and paid from the funds of the Kurupam and Belgaum estates under the Court of Wards. The cost of eleven shroffs will be Rs. 11 × 10 per mensem or Rs. 1,320 per annum. Adding to this Rs. 36 which represents the annual cost of an increase of Rs. 3 per mensem to the pay of the shroff in the Deputy Tahsildar's office, Coonoor, the total additional expenditure will be Rs. 1,356 per annum.

Anakapalle.	Koraput.
Párvatípuram.	Rayagada.
Veeravalle.	Salur.
Vizagapatam.	Bobbili.
Gunupur.	Nowrangapur.
Chipurupalle.	Malkanagiri.

The shroff in the Ramnad Branch treasury is paid Rs. 35 (*vide* Government Order, No. 2141, dated 6th October 1862). With reference to paragraph 3 (ii) of Government Order, No. 624, dated 14th November 1896, the Collector of Madura is requested to state whether his pay cannot be reduced to Rs. 15 so as to conform to the general scale.

13. *Dufterbunds.*—In paragraph 17 of its Proceedings, No. 86, dated 4th March 1896, the Board observed that there were seven Deputy Tahsildars' offices not provided with attenders. It is now proposed to provide four of these offices with an attender each. The Collector of Vizagapatam suggests and the Board recommends that the pay of the attender in the Bissemkatak Deputy Tahsildar's office be raised from Rs. 10 to 15. The extra expenditure involved in these proposals will be Rs. 39½ * per mensem or Rupees 474 per annum.

	Cost per mensem. Rs.
* Entertainment of an attender in Ootacamund	7
Entertainment of an attender in Coonoor	7
Entertainment of an attender in Gudalur	7 + 3½ (a)
Entertainment of an attender in Shevaroys	7 + 3 (b)
Total ...	34½

(a) Wynaad allowance. (b) Local allowance.

14. *Peons.*—With reference to paragraph 18 of Board's Proceedings, No. 86, dated 4th March 1896, the Collectors of Gódávari and Nilgiris report that the additional peons provided by Mr. Garstin for the Deputy Tahsildars' offices at Cocanada, Ootacamund and Coonoor are necessary. It is also proposed to allow an additional peon to the Deputy Tahsildar's office at Vissannapet. The extra cost involved will be Rs. 44 † per mensem or Rs. 528 per annum. Adding to this the cost of increasing the pay of one peon in each of 151‡ Deputy Tahsildars' offices, viz., Rs. 1,812 (*vide* paragraph 3 (iv) of Government Order, No. 624, dated 14th November 1896), the increased cost under this head will be Rs. 2,340 per annum.

	Cost per mensem. Rs.
† Cocanada (one additional peon) ...	6
Vissannapet (do.) ...	6
Ootacamund (two additional peons).	16
Coonoor (do.) ...	16
Total ...	44

‡ Excluding Kodaikánal Deputy Tahsildar's office which has already a peon on Rs. 7.

15. The total additional expenditure involved in the revised proposals for improving the position of the taluk establishments will thus be Rs. 1,03,644 per annum as detailed below against the estimate of Rs. 92,610 framed by Government :—

	Rs.
Taluk clerks	61,746
„ Shroff	60
„ Muchis	13,188
„ Dufterbunds	252
„ Peons	14,988
Deputy Tahsildar's clerks	9,240
„ „ Shroffs	1,356
„ „ Dufterbunds	474
„ „ Peons	2,340
Total ...	1,03,644

If the recommendation made in paragraph 6 is accepted, the total additional cost will be Rs. 1,24,314.

On orders being passed on the above proposals, the necessary proposition statement will be submitted for transmission to the Government of India.

16. The Collector of Malabar suggests that for the future all appointments of taluk clerks should be made by Divisional-officers, as they are in a better position than Collectors to judge of the capabilities of these officials. Under existing orders,

Divisional-officers have power to appoint clerks on Rs. 20 and under in their divisions subject to report to, or veto by, the Collector (*vide* Appendix A to Board's Proceedings, No. 527, dated 11th September 1893). The same power may be extended to all classes of taluk gumastahs whatever their pay, but as Collectors do not generally interfere with the Divisional-officer's nominations, the Board does not consider that any other change in the present system is called for. On the other hand, it is desirable that Collectors should retain the power of vetoing in their hands so that they may be in a position to see that educated and competent men are appointed to taluk offices.

The Collector of Gódávari suggests that the pay of the last grade in the Huzur and Divisional offices should be raised to Rs. 25 and Rs. 20, respectively, so as to induce graduates to take up the appointments. As the proposal is outside the scope of the present scheme, the Collector should address the Board separately on the subject.

(True Copy and Extract.)

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

To the Secretary to Government, Revenue Department.
,, all Collectors.

APPENDIX I.

District.	Taluks.	Number of existing clerks (other than Special Gumastahs).	Special gumastahs for work connected with			Number allowed according to the Board's scale.	Number proposed by Collectors.	Board's recommendations.	Reasons for alterations.	Number proposed	Finally pro-
			Abkári.	Income-tax.	Special Funds.						
Ganjám ..	Berhampur ..	10	..	..	1	9	10	The Board approves of the Collector's proposals.	The Collector (Mr. C. J. Weir) protests against losing three hands. He urges unhealthiness of Berhampur and Goomsur and confusion of accounts in taluks which have had to be rectified recently by a special officer. It is further pointed out that the Berhampur and Chicacole irrigation and that the work of the taluks will increase to reduce Chicacole by one hand only instead of by two, and	10	
	Chicacole ..	10	1	..	1	8	9			9	
	Goomsur ..	8	..	..	1	8	9			9	
Vizagapatam	Golgonda	6	1	..	..	7	8	The Board recommends that the Golgonda and Sarvasiddhi taluks may each be allowed an additional clerk.	According to scale Golgonda is entitled to nine hands and Sarvasiddhi to eight. The Collector (Mr. Horne) urges these facts, also the unhealthiness of Golgonda and the need for the extra hand at Sarvasiddhi. Even with an additional hand, Golgonda would have fewer hands than is allowed by the scale.	8	
	Palkonda	8	1	..	1	8	8			8	
	Sarvasiddhi ..	6	1	..	..	6	7			7	
	Rámachandrapuram.	9	1	..	1	10	10	The Collector's proposal is accepted.		10	
	Narsapur	9	1	..	1	9	9			9	
	Tanuku	9	1	..	1	9	9			9	
	Amalápuram ..	9	1	..	1	8	8		The Collector (Mr. V. A. Brodie) protests against the reduction of one hand in the Rajahmundry taluk on the ground that the treasury transactions are very heavy and complicated owing to the fact that Rajahmundry is the central and the most important station in the district where nearly a dozen offices are located.	8	
Gódávari ..	Bhimavaram ..	8	1	..	1	8	8			8	
	Ellore	9	1	..	1	8	9			9	
	Rajahmundry ..	5	1	..	..	6	6			6	
	Bhadráchalam ..	8	1	..	1	8	8			8	
	Yernagúdem ..	8	1	..	1	8	8			8	
	Peddápuram ..	8	1	..	1	8	8			8	
	Répalle	9	2	..	1	10	11		Mr. Atkinson wants an additional hand for *Répalle* and *Palnad* which are already allowed one extra hand each. The appointment of a Stationary Sub-Magistrate for Palnad is also recommended. The Collector further applies for an additional hand for each of the taluks of Gudivada and Nuzvid for which no change was proposed by the Board. In regard to Gudivada, it is pointed out among other things that the number of villages in the taluk is 226 while that in Répalle which is a first-class taluk is only 154 and that the revenue of Gudivada is elastic and will rise as high as that of Répalle (12 lakhs) as soon as the lands under the Pedalanka channel come fully under occupation. The Collector protests against the reduction of hands at Bandur for the reasons that the revenue work of the Gudur zemindari entails additional work on the taluk establishment.	Répalle is a first-class taluk and stands on the same footing as first-class taluks in other districts. The Collectors of Nellore and Tanjore have made similar recommendations for their first-class taluks. The Board does not consider that there is need to strengthen further any of these taluks. The Collector's proposal to appoint a Stationary Sub-Magistrate for the Palnad taluk will be separately submitted for the orders of Government. Pending orders on the above proposal, the number of clerks already provided for the taluk will be allowed to stand. As regards Gudivada, the Board supports the Collector's recommendation. The additional clerk applied for for the Nuzvid taluk may also be allowed as the revenue work has increased (the number of papers in 1895 being 11,212 as against 7,801 in 1893) and as the taluk has no Stationary Sub-Magistrate. As regards Bandur the present strength of the establishment will be left uninterfered with for the special reasons urged by the Collector.	10	
	Bezwada	8	1	..	1	8	9			9	
	Vinukonda	8	..	..	1	9	9			8	
	Nandigama	8	1	..	1	8	8			8	
	Nuzvid	8	2	..	1	8	9			9	

Goomsur taluks will greatly rise in importance in a few years owing to the Rushikulya irrigation and that the work of the taluks will increase on that account. He therefore proposes to retain the present strength at Berhampur, to reduce Chicacole by one hand only instead of by two, and to give Goomsur an extra hand so that the district strength may remain at 28.

District.	Taluks.	Number of existing clerks (other than Special gumastahs).	Special gumastahs for work connected with: Abkári.	Income-tax.	Special Funds.	Number allowed according to the Board's scale.	Number proposed by Collectors.	Reasons for alterations.	Board's recommendations.	Number finally proposed.
Nellore ..	Nellore	9	1	..	1	10	11	The Collector (Mr. Scott) recommends the entertainment of an additional clerk for each of the taluks of Nellore, Gudur, Ongole and Kandukur and protests against the proposed reduction in Atmakúru. But no special reasons have been assigned in any of these cases.	None of these taluks are shown to deserve special treatment. The remarks made in the case of Répalle apply to Nellore.	10
	Gudur	9	1	..	1	9	10			9
	Ongole	9	1	..	1	9	10			9
	Atmakúru	9	..	..	1	8	9			8
	Kavali	8	1	..	1	8	8			8
	Kandukur	8	1	..	1	8	9			8
	Rapur	8	..	..	1	8	8			8
	Udayagiri	8	..	..	1	8	8			8
	Kanigiri	8	..	..	1	8	8			8
Cuddapah ..	Cuddapah	10	1	..	1	9	10	The Collector (Mr. A. C. Tate) points out that the proposal to reduce Cuddapah and Proddatur overlooks the fact that special clerks were allowed to these taluks on account of the Kurnool-Cuddapah canal and recommends the retention of one extra clerk out of two at Proddatur and of one at Cuddapah (*vide* Government Order, No. 1134, Revenue, dated 17th September 1883, and Board's Proceedings, No. 282, dated 17th April 1889).	The Board supports the Collector's recommendation.	10
	Vayalpad	8	1	..	1	9	9			9
	Pullampet	9	1	..	1	9	9			9
	Kadiri	8	1	..	1	8	8			8
	Proddatur	10	1	..	1	8	9			9
	Pulivendla	8	1	..	1	8	8			8
	Jammalamadugu ..	9	1	..	1	8	8			8
	Madanapalle ..	8	..	..	1	8	8			8
	Ráyachóti	8	1	..	1	8	8			8
	Badvel	8	..	..	1	9	9			9
	Sidhout	8	1	..	1	9	9			9
Anantapur.	Tadpatri	9	1	..	1	9	8	The Collector (Mr. Moansey) points out that Kalyandrug needs the full establishment of a fifth grade taluk (eight clerks), as the existing establishment cannot cope with the work and that at least one more hand should be added to the present strength: he offers to give up one clerk, if necessary, from Tadpatri which is a light taluk.	The Boardapproves the Collector's recommendation which is to transfer one of the clerks from Tadpatri to Kalyandrug.	8
	Gooty	9	1	..	1	9	9			9
	Anantapur	8	1	..	1	8	8			8
	Hindúpur	8	1	..	1	8	8			8
	Penukonda	8	1	..	1	8	8			8
	Madakasíra ..	8	1	..	1	8	8			8
	Dharmavaram ..	8	1	..	1	8	8			8
	Kalyandrug ..	6	1	..	1	6	8			7
Bellary ..	Bellary	9	1	..	1	9	9	The Board supposed that the Bellary taluk office had ten clerks and proposed to reduce the strength by one. The Collector (Mr. Tremenheere) points out that the 10th clerk is a shroff and that no reduction is called for. Hospet is entitled, according to scale, to nine clerks and the Collector contends for the full number as the work there has hitherto been badly done.	The Collector's proposals are approved ..	9
	Adóni	9	1	..	1	9	9			9
	Hospet	8	..	..	1	8	9			9
	Alur	9	..	..	1	9	9			9
	Kúdligi	8	..	..	1	8	8			8
	Harpanahali ..	8	..	..	1	9	9			9
	Rayadrug	8	..	..	1	8	8			8
	Hadagalli	8	..	..	1	9	9			9
Kurnool ..	Koilkuntla	9	1	..	1	9	9	The Collector (Mr Mullaly) states that Pattikonda should be retained at its present strength as it is a litigious and heavy taluk and accordingly suggests that the additional clerk proposed for Ramallakot may be allowed for Pattikonda as the work in the former taluk is comparatively light. As regards Nandyal the Collector points out that an extra clerk is necessary on account of the canal and that no reduction should therefore be made in the existing number.	The Collector's proposals are approved. The Board observes that one clerk on Rs. 15 was sanctioned for Nandyal for canal work—*vide* Government Order, No. 1134, dated 17th September 1883, and Board's Proceedings, No. 282, dated 17th April 1889.	9
	Nandyal	10	1	..	1	9	10			10
	Ramallakot	8	1	..	1	9	8			8
	Nandikotkur ..	9	1	..	1	9	9			9
	Pattikonda ..	9	1	..	1	8	9			9
	Markapur	8	1	..	1	9	9			9
	Cumbum	9	1	..	1	9	9			9
	Sirvel	9	1	..	1	9	9			9

District.	Taluks.	Number of existing clerks (other than special gumastah.)	Special gumastahs for work connected with: Abkári.	Income-tax.	Special Funds.	Number allowed according to the Board's scale.	Number proposed by Collectors.	Reasons for alterations.	Board's recommendations.	Number finally proposed.
Chingleput..	Madurántakam ..	9	1	..	1	9	9	The Collector (Mr. Forbes) states that one clerk in each of the taluk offices at Chingleput and Saidapet should not be dispensed with as the treasury work in the former is heavy owing to the location of several other offices at the station, while in the latter the collection work is very troublesome involving the issue of a large number of processes.	The Board approves the Collector's recommendations.	9
	Conjeeveram ..	9	1	..	1	9	9			9
	Saidapet	9	..	..	1	8	9			8
	Tiruvallúr	9	1	..	1	8	8			8
	Chingleput	9	1	..	1	8	9			8
	Ponnéri	9	1	..	1	8	8			8
North Arcot.	Walajapet	10	1	..	1	10	10	The Collector (Mr. Wynne) protests against reduction of Vellore and Chittoor which are heavy offices and points out that Chendragiri and Polur have both fewer hands than is allowed by the scale. In consideration of this fact he requests that the district strength may be left undisturbed.	Do. do.	10
	Arcot	9	1	..	1	9	9			9
	Wandiwash ..	9	1	..	1	9	9			9
	Gudiyáttam ..	9	1	..	1	9	9			9
	Vellore	9	1	1	1	8	9			9
	Chittoor	9	1	..	1	8	9			9
	Chendragiri ..	7	1	..	1	7	7			7
	Polur	7	1	..	1	7	7			7
	Palmanér	8	1	..	1	8	8			8
South Arcot.	Tindivanam ..	9	1	..	1	10	10	The Collector (Mr. A. E. Castlestuart Stuart) points out that Kallakurchi has no Deputy Tahsildar and is otherwise heavy; also that it is hard to give the same establishment to Tiruvannámalai which is a much lighter taluk. He therefore recommends that the number of hands at Kallakurchi may not be reduced.	Do. do.	10
	Villupuram ..	9	1	..	1	9	9			9
	Chidambaram ..	9	1	..	1	9	9			9
	Cuddalore	9	1	..	1	9	9			9
	Vriddhachalam ..	9	1	..	1	9	9			9
	Tirukkóyilúr ..	9	1	..	1	9	9			9
	Kallakurchi ..	9	1	..	1	8	9			9
	Tiruvannámalai ..	8	1	..	1	8	8			8
Tanjore ..	Tanjore	9	1	..	1	10	11	The Collector (Mr. Stokes) recommends the addition of one clerk to each of the offices at Tanjore, Kumbakónam and Mannárgudi and states that the work in the last-named taluk is not done well even with the existing establishment.	The proposal to retain Mannárgudi at its present strength is approved. The taluks of Tanjore and Kumbakónam have already been strengthened by the revision scheme and the Board considers that nothing further need be done for them.	10
	Kumbakónam ..	9	2	1	1	10	11			10
	Nannilam	9	1	..	1	9	9			9
	Negapatam	9	1	..	1	9	9			9
	Máyavaram ..	9	1	..	1	9	9			9
	Pattukkóttai ..	9	1	..	1	9	9			9
	Tirutturaippúndi ..	9	1	..	1	9	9			9
	Mannárgudi ..	9	1	..	1	8	9			9
	Shiyáli	8	1	..	1	8	8			8
Trichinopoly.	Trichinopoly ..	9	1	1	1	10	10	The Collector (Mr. Batten) points out that Perambalúr is a heavy taluk, because there is no Deputy Tahsildar and asks that the present strength may be retained.	The Board supports the Collector's recommendation.	10
	Musiri	9	1	..	1	9	9			9
	Udaiyárpálaiyam ..	9	1	..	1	9	9			9
	Perambalúr ..	9	1	..	1	8	9			9
	Kulittalai	9	1	..	1	8	8			8
Madura ..	Madura	9	1	1	1	9	9	No alterations are proposed	....	9
	Dindigul	9	1	..	1	9	9			9
	Tirumangalam ..	9	1	..	1	9	9			9
	Mélúr	9	1	..	1	8	8			8
	Palni	8	1	..	1	8	8			8
	Periyakulam ..	9	1	..	1	8	8			8

District.	Taluks.	Number of existing clerks (other than Special gumastahs).	Special gumastahs for work connected with: Abkári.	Special gumastahs for work connected with: Income-tax.	Special gumastahs for work connected with: Special Funds.	Number allowed according to the Board's scale.	Number proposed by Collectors.	Reasons for alterations.	Board's recommendations.	Number finally proposed.
Tinnevelly ..	Srívaikuntam ..	9	1	..	1	10	10	The Collector (Mr. Higgens) applies for an additional clerk for Nángunéri alleging that the work in connection with the revenue collections and minor irrigation works is heavy. He also recommends that Ambásamudram be given a Stationary Sub-Magistrate and that the pay of certain Deputy Tahsildars be raised from Rs. 100 to 120.	The Board does not consider that Nángunéri requires special treatment. The Collector's proposal for the appointment of a Stationary Sub-Magistrate for Ambásamudram will be separately submitted to Government. As regards increase of pay to certain Deputy Tahsildars, the Board considers that the proposal is beyond the scope of the present reference and the scale already adopted with reference to the then state of the work cannot now be altered in favour of a particular district.	10
	Tinnevelly	9	1	* 1	1	9	9			9
	Srívilliputtúr ..	9	1	..	1	9	9			9
	Ambásamudram ..	9	1	..	1	10	10			10
	Nángunéri	9	1	..	1	9	10			9
	Ottappidáram ..	8	1	..	1	8	8			8
	Sáttúr	8	1	..	1	8	8			8
	Sankaranayinárkóyil	8	1	..	1	8	8			8
	Tenkási	8	1	..	1	8	8			8
Coimbatore ..	Erode	9	1	..	1	10	10	The Collector (Mr. Bradley) deprecates reduction at Karúr which is a heavy taluk on account of irrigation disputes and asks for an extra clerk at Kollegal which is indeed entitled to nine clerks according to scale. Kollegal being notoriously unhealthy, there is ample reason for giving it the full establishment according to scale.	Kollegal being notoriously unhealthy may be strengthened by the addition of one hand as proposed, and Karúr retained at its present strength.	10
	Palladam	9	1	..	1	9	9			9
	Coimbatore	9	1	..	1	9	9			9
	Satyamangalam ..	9	1	..	1	9	9			9
	Dhárápuram ..	9	1	..	1	9	9			9
	Karúr	9	1	..	1	8	9			9
	Pollachi	9	1	..	1	8	8			8
	Udamalpet	9	1	..	1	8	8			8
	Bhaváni	8	1	..	1	8	8			8
	Kollegal	8	1	..	1	8	9			9
Salem ..	Salem	9	1	1	1	10	10	No alterations are proposed	....	10
	Tiruchengódu ..	9	1	..	1	10	10			10
	Námakkal	9	1	..	1	9	9			9
	Atur	9	1	..	1	9	9			9
	Hosúr	9	1	..	1	10	10			10
	Krishnagiri	8	1	..	1	9	9			9
	Uttangarai	8	1	..	1	8	8			8
	Dharmapuri ..	8	1	..	1	9	9			9
	Tiruppattúr ..	8	1	..	1	8	8			8
South Canara	Mangalore	9	2	..	1	9	9	The Collector (Mr. Welsh) points out that Coondapoor is heavy, because it has no Deputy Tahsildar and that it has received an addition of 20 villages from Udipi. He therefore recommends that Coondapoor may be retained at its present strength. He also recommends the addition of a clerk to Uppinangadi, taking away, if necessary, one from Kasaragod from which a number of villages was recently transferred to Uppinangadi (*vide* Government Order, No. 831, Revenue, dated 20th December 1895).	The Collector's proposals are approved ..	9
	Udipi	9	2	..	1	9	9			9
	Kasaragod	9	2	..	1	9	8			8
	Uppinangadi ..	8	2	..	1	8	9			9
	Coondapoor	9	2	..	1	8	9			9
Malabar ..	Ponnáni	10	1	..	..	10	10	The Collector (Mr. Hewetson) points out that an extra clerk at Chirakkal was specially given to help the Tahsildar in treasury work on the abolition of the Cannanore sub-treasury. He accepts the reduction in Kurumbranát, but proposes to transfer a shroff from Chirakkal to relieve that office. He also asks for another hand for Wynaad which is entitled according to scale to ten clerks, *i. e.*, to two in excess of the present number and in fact two clerks have already been sanctioned for it in anticipation of the present revision.	The Collector's proposals are approved ..	10
	Palghat	9	1	..	..	9	9			9
	Ernad	9	1	..	..	9	9			9
	Walavanad ..	9	1	..	..	9	9			9
	Wynaad	8	..	..	..	9	10			9
	Kurumbranát ..	9	1	..	..	8	8			10
	Chirakkal	9	1	..	..	8	9			8
	Calicut	8	1	..	..	8	8			9
	Kóttayam	8	1	..	..	8	8			8

* For six months.

APPENDIX II.

District.	Taluks.	Existing number of peons	Number allowable according to Board's scale.	Number proposed by Collectors.	Reasons for alterations.	Board's recommendations.	Number finally proposed.
Ganjám	Goomsur	22	20	22	The Collector points out that no reduction is feasible in the number of peons in the Berhampur and Goomsur taluks, as in the former, extra peons are required for the two additional Revenue Inspectors recently sanctioned on account of Rushikulya irrigation (Government Order, No. 506, Revenue, dated 1st October 1896), and as in the latter many peons are always ill owing to the unhealthy climate.	The Board considers that, for the reasons urged by the Collector, the existing number of peons in Goomsur and Berhampur may be left undisturbed.	22
	Chicacole	21	20	20			20
	Berhampur	21	20	21			21
Vizagapatam ..	Golgonda	16	16	16			16
	Palkonda	17	17	17	No changes proposed	....	17
	Sarvasiddhi ..	15	15	15			15
Godávari ..	Rámachandrapuram.	22	20	22	The Collector protests against the abolition of two peons in the taluks of Peddapuram, Amalápuram, Ramachandrapuram, Ellore, Tanuku and Narsapur, as the Tahsildars concerned have to depute one or two peons to assist the dependent Deputy Tahsildars who have much revenue work to do and sub-jails to look after. He also points out that the existing number of peons in Rajahmundry is necessary, as it is a central place through which the officers of several departments and troops constantly pass. The Collector also proposes (*vide* paragraph 2 (v) of Government Order, No. 624, dated 14th November 1896) an increase of two peons to the Bhadráchalam taluk.	The Board recommends that, for the reasons urged by the Collector, the reduction in the number of peons may be limited to one instead of two in the six taluks having dependent Deputy Tahsildars' divisions and that the existing number of peons in Rajahmundry may be left undisturbed. The additional peons proposed for Bhadráchalam may be sanctioned.	21
	Narsapur	22	20	22			21
	Tanuku	22	20	22			21
	Amalápuram ..	22	20	22			21
	Bhimavaram ..	21	19	19			19
	Ellore	21	19	21			20
	Rajahmundry ..	21	19	21			21
	Bhadráchalam ..	8	8	10			10
	Yernagúdem ..	21	19	19			19
	Peddápuram ..	21	19	21			20
Kistna	Gudivada	22	22	22	The Collector states that a reduction of the number of peons in the taluks of Bandur, Bápatla, Guntúr, Sattenapalle and Narasaraopet is not possible, as two of the taluk peons are detailed for doing duty under the Stationary Sub-Magistrate and the Division Deputy Tahsildar (the peons allotted to them being insufficient) and as the remaining peons are barely sufficient for the performance of their multifarious duties in the taluks.	The Board recommends that one extra peon may be allowed for the taluks of Bandur, Bápatla and Guntúr as there are dependent Deputy Tahsildars' offices in those taluks. As the scheme allows a muchi for each taluk, the peons now said to be employed in doing that work will be available for other duties.	22
	Bandur	21	19	21			20
	Bápatla	22	21	22			22
	Guntúr	21	19	21			20
	Sattenapalle ..	21	19	21			19
	Répalle	23	23	23			23
	Nandigama	21	21	21			21
	Bezwada	21	21	21			21
	Narasaraopet ..	21	19	21			19
	Vinukonda	21	21	21			21
	Palnad	21	21	21			21
	Nuzvid	21	22	22			22
Nellore	Nellore	22	21	21			21
	Gudur	22	21	21			21
	Ongole	21	20	20			20
	Atmakúru	21	19	19			19
	Kavali	21	21	21	No changes proposed	....	21
	Kandukur	21	19	19			19
	Rapur	21	21	21			21
	Udayagiri	21	21	21			21
	Kanigiri	21	21	21			21
Cuddapah ..	Cuddapah	23	21	21			21
	Ráyachóti	21	20	20			20
	Kadiri	21	20	20			20
	Voyalpad	21	22	22	Do.	....	22
	Madanapalle ..	22	20	20			20
	Jammalamadugu ..	21	19	19			19
	Proddatur	22	20	20			20

District.	Taluks.	Existing number of peons.	Number allowable according to Board's scale.	Number proposed by Collectors.	Reasons for alterations.	Board's recommendations.	Number finally proposed
Cuddapah—*cont.*	Pulivendla	21	19	19	No changes proposed	....	19
	Badvel	21	21	21			21
	Sidhout	21	21	21			21
	Pullampet	21	20	20			20
Anantapur	Anantapur	21	19	19	Do.	....	19
	Penukonda	21	19	19			19
	Hindupur	21	21	21			21
	Madakasira	21	21	21			21
	Dharmavaram	18	21	21			21
	Gooty	22	20	20			21
	Tadpatri	22	20	20			20
	Kalyandrug	18	21	21			20
Bellary	Bellary	21	20	20	Do.	....	21
	Rayadrug	21	21	21			20
	Hadagalli	21	21	21			21
	Harpanahalli	21	21	21			20
	Hospet	21	20	20			21
	Kudligi	21	20	20			21
	Alúr	21	21	21			21
	Adóni	21	20	20			20
Kurnool	Ramallakot	22	22	22	Do.	....	20
	Nandikotkur	21	22	22			21
	Nandyal	22	20	20			20
	Sirvel	21	22	22			22
	Cumbum	21	21	21			22
	Markapur	21	22	22			20
	Pattikonda	21	20	20			22
	Koilkuntla	21	21	21			21
Chingleput	Saidapet	22	20	22	The Collector considers that it is not possible to reduce the present strength of peons in the Saidapet and Tiruvallúr taluks. In the former taluk about 350 summonses have to be issued monthly (besides processes under Act II of 1864). Moreover, the vicinity of Saidapet to Madras, the location of the Collector's head-quarters at the station and of Government House at Guindy as well as the occasional demands for services in connection with the movements of troops through the taluk all add to the calls on the services of peons. As regards Tiruvallúr, it is pointed out that many of the villages lie at great distances, the most distant villages since the transfer of the Kanchinad taluk of the Kalahasti zemindari from the North Arcot district being 65 miles from the taluk head-quarters (*vide* G.O., No. 314, dated 21st April 1893).	The Board approves the Collector's proposals.	22
	Conjeeveram	22	20	20			20
	Madurántakam	22	20	20			21
	Tiruvallúr	21	20	21			22
	Chingleput	21	19	19			20
	Ponneri	21	19	19			21
North Arcot	Chittoor	22	21	21	No changes proposed	....	19
	Chandragiri	21	19	19			19
	Palmanér	21	21	21			21
	Arcot	22	21	21			21
	Vellore	21	19	19			19
	Gudiyáttam	21	20	20			20
	Wallajapet	22	21	21			21
	Wandiwash	22	22	22			22
	Polúr	21	20	20			20

District.	Taluks.	Existing number of peons.	Number allowable according to Board's scale.	Number proposed by Collectors.	Reasons for alterations.	Board's recommendations.	Number finally proposed.
South Arcot	Cuddalore	21	21	21	No changes proposed	....	21
	Chidambaram	22	21	21			21
	Tindivanam	24	23	23			23
	Tiruvannámalai	21	20	20			20
	Villupuram	22	21	21			21
	Vriddhachalam	21	21	21			21
	Tirukkóyilúr	22	21	21			21
	Kallakurchi	21	21	21			21
Tanjore	Shiyali	21	19	21	The Collector states that no reduction in the number of peons is possible as twelve peons (the number proposed to be reduced) are employed as sub-jail warders. As regards Tanjore he observes that as the taluk is extensive, peons going to distant villages are unable to return soon and that as the head-quarters taluk of the district it requires more peons than other taluks.	All the taluks in Tanjore have been provided with stationary Sub-Magistrates and the duty of looking after the sub-jail at the taluk head-quarters devolves on one of the peons of the stationary Sub-Magistrates and not on the taluk peons—*vide* G.O., No. 1329, Judicial, dated 1st June 1894. The only taluks in which an extra peon will be required are those of Máyavaram, Mannárgudi and Pattukkóttai in each of which there is a dependent Deputy Tahsildar with a sub-jail in charge of revenue peons. The number of peons already allowed for the Tanjore taluk is 22 and it is not proposed to make any reduction. The Board does not consider that any addition to the present strength is called for.	19
	Máyavaram	21	19	21			20
	Kumbakónam	22	21	22			21
	Negapatam	21	19	21			19
	Nannilam	22	20	22			20
	Pattukkóttai	21	20	21			21
	Tanjore	22	22	22			22
	Mannárgudi	21	20	21			21
	Tirutturaippúndi	22	21	22			21
Trichinopoly	Trichinopoly	22	21	22	The Collector states that the present strength of peons in the Trichinopoly taluk cannot be reduced as the Trichinopoly town is the head-quarters station of the district and of the South Indian Railway Company. Two native regiments are also stationed there. The Collector, however, offers to spare a peon from the Kulittalai taluk for which he considers 19 peons sufficient.	The Board approves the Collector's proposals.	22
	Musiri	22	21	21			21
	Kulittalai	21	20	19			19
	Perambalúr	21	20	20			20
	Udaiyárpálaiyam	22	22	22			22
Madura	Periyakulam	20	20	20	The Collector states that it is not possible to reduce the number of peons in the Madura taluk without seriously interfering with the despatch of work, as, Madura being the head-quarters of the district, special calls on the services of the peons are frequent. The number of peons for this taluk was twenty-two before 1891 and as that number was insufficient, a peon from each of the four taluks of Periyakulam, Dindigul, Mélúr and Tirumangalam was transferred to it—*vide* G.O., No. 194, Financial, dated 17th March 1891.	A stationary Sub-Magistrate with *two* peons having, since 1891, been sanctioned, the number of peons will be reduced from 26 to 24.	20
	Mélúr	20	20	20			20
	Dindigul	21	22	22			22
	Palni	19	21	21			21
	Madura	26	22	26			24
	Tirumangalam	21	21	21			21
Tinnevelly	Tinnevelly	22	20	20	The Collector states that the Nángunéri and Ottappidáram taluks are very extensive having an area of 701 and 1,061 square miles, respectively. He adds that the work of the latter taluk is particularly heavy owing to the frequent necessity for services of notices in inquiries relating to the appointment of village officers in zemindari and inam villages, refund of surplus sale-proceeds of impounded cattle, payment of compensation and for collection of income-tax, land-cess, &c.	For the special reasons urged by the Collector the Board considers that the existing number of peons in the Nángunéri taluk (which has a dependent Deputy Tahsildar) which has 214 villages may be left undisturbed and that the number attached to Ottappidáram may be reduced by one instead of by two.	20
	Ambásamudram	21	21	21			22
	Srívilliputtúr	22	21	21			19
	Sáttúr	21	20	20			21
	Sankaranayinárkóyil	21	19	19			21
	Nángunéri	22	21	22			20
	Tenkási	21	19	19			19
	Ottappidáram	21	19	21			19
	Srivaikuntam	22	22	22			22

District.	Taluks.	Existing number of peons.	Number allowable according to Board's scale.	Number proposed by Collectors.	Reasons for alterations.	Board's recommendations.	Number finally proposed.
Coimbatore ..	Coimbatore	22	21	21	The Collector states that the reduction of one peon proposed in each of the Erode and Dhárápuram taluks should not be insisted upon, as there is a Stock Inspector and pony-breeding operations are going on in each. He adds that one peon is permanently attached to the Stock Inspector and one or more are always employed in connection with the Government stallions.	In the circumstances brought to notice by the Collector the present strength of peons in the Erode and Dhárápuram taluks will be retained.	21
	Karúr	21	19	19			19
	Dhárapuram ..	21	20	21			21
	Bhaváni	21	21	21			21
	Erode	22	21	22			22
	Udamalpet	21	19	19			19
	Palladam	22	20	20			20
	Pollachi	21	19	19			19
	Satyamangalam ..	22	21	21			21
	Kollegal	21	21	21			21
Salem	Salem	22	21	21			21
	Tiruchengodu ..	22	22	22			22
	Námakkal	21	20	20			20
	Atur	21	20	20			20
	Hosúr	21	22	22	No changes proposed	....	22
	Krishnagiri ..	21	21	21			21
	Uttangarai	21	22	22			22
	Dharmapuri ..	21	22	22			22
	Tiruppattúr ..	21	19	19			19
South Canara ..	Mangalore	21	20	21	The Collector states that no reduction can be made in the existing number of peons. He points out that the district being hilly, communications are difficult and have to be carried on mainly by peons and that taluk peons are attached to sub-jails at the taluk headquarters and are deputed to work under Deputy Tahsildars. There is a Deputy Tahsildar in each taluk except in Coondapoor.	There is a Stationary Sub-Magistrate at the headquarters of each of the taluks and the duty of looking after the sub-jail devolves under Government Order, No. 1329, Judicial, dated 1st June 1894, on one of the Sub-Magistrate's peons. There is therefore no necessity for allowing taluk peons to serve as sub-jail warders. The four taluks in which there are dependent Deputy Tahsildars will be allowed one additional peon each.	
	Uppinangadi ..	21	19	21			21
	Udipi	21	19	21			20
	Coondapoor ..	21	19	21			20
	Kasaragod	21	19	21			19
Malabar	Calicut	21	19	19	The Collector points out that the amsoms in Malabar are, unlike East Coast villages, very extensive, and the larger the number of peons who are the means of communication between the taluk and the village officers, the greater the facility in the despatch of business; and the Sub-Collector in whose division the taluks of Chirrakkal, Kottayam and Kurumbranát are situated is of opinion that if the proposed increase to the pay of peons cannot be granted without reducing their number he would much rather dispense with the increase in pay. The Special Assistant Collector in whose division the Ernad and Walavanad taluks are situated is also against the proposed reduction.	In the circumstances reported, the Board would recommend that the number of peons in each of the taluks of Kottayam and Kurumbranát be reduced by one instead of by two as originally proposed.	20
	Chirrakkal	21	20	21			20
	Kottayam	21	19	21			20
	Kurumbranát ..	21	19	21			20
	Palghat	21	21	21			21
	Ponnáni	21	21	21			21
	Ernad	21	20	21			20
	Walavanad	21	20	21			20
	Wynaad	21	21	21			21

APPENDIX III.

Proposals for additional establishments to certain Deputy Tahsildars' offices.

District.	Deputy Tahsildar's office.	Present strength and pay.	Strength and pay proposed by Collectors.	Reasons for addition to the number and the increase of pay recommended.	Board's recommendation.	Number of hands and pay finally approved by the Board.
			Clerks.			
Vizagapatam.	Bissemkatak ..	One clerk on Rs. 20. One clerk on Rs. 15.	One clerk on Rs. 25. One clerk on Rs. 20.	The Collector proposes that the pay of the clerks may be raised by Rs. 5 so that proper men may be obtained for the posts in that unhealthy place.	The Board's Fourth Member is of opinion that when the present scale of pay was sanctioned for the Agency clerks, Bissemkatak was not liberally treated. The division had only been created a short time before and it was not known that the place was so malarious. The Board therefore supports the Collector's recommendation.	One clerk on Rs. 25. Do. on ,, 20.
Gódávari ..	Cocanada	Three clerks on Rs. 15 each.	One additional clerk on Rs. 15.	With reference to paragraph 14 of Board's Proceedings, No. 86, dated 4th March 1896, the Collector states that there is no necessity for an additional clerk in the Deputy Tahsildars' offices at Tuni and Pittapur. But as regards Cocanada he states that a fourth clerk is necessary on the grounds that the division has a good deal of delta irrigation and that as the town is a commercial seaport, a Municipality and the head-quarters of several offices, the Deputy Tahsildar's work is heavy and that when the office of the Superintendent of Sea Customs, Coringa, who has been giving relief to the Deputy Tahsildar by attending to collection work and keeping the sub-treasury in his charge is amalgamated with the Separate Revenue Department, the whole work of the division will devolve on the Deputy Tahsildar.	The Board considers that the question may be considered when the anticipated amalgamation of the Sea Customs Superintendent, Coringa, with the Separate Revenue Department is actually carried out.	One clerk on Rs. 20.* Two clerks on Rs. 15 each.
Kistna ..	Tenali, Ponnur, Mangalagiri, Jaggiapet, Tumurukode, Vissannapet, Avanigadda and Kaikulur.	Two clerks on Rs. 15 in each.	A third clerk on Rs. 15 for each.	The chief reason assigned by the Collector for proposing the increase is that the dependent Deputy Tahsildars have "from being a superior sort of Revenue Inspectors developed into Tahsildars of the divisions *minus* the latters' returns." The Collector states that the work in Vissannapet which is an independent Deputy Tahsildar's division is heavy (the number of Revenue and Magisterial cases disposed of in a year being 3,203 and 254, respectively).	The Board believes that the heaviness of work complained of is chiefly due to the tendency on the part of Tahsildars of throwing work which they should do and for which taluk offices are intended on Revenue Inspectors and Deputy Tahsildars If this is avoided the necessity for the additional help proposed will not be felt. An additional clerk for the Vissannapet division seems necessary and provision will accordingly be made.	Tenali .. One on Rs. 20. ,, on ,, 15 Ponnur .. ,, on ,, 20. ,, on ,, 15. Mangalagiri .. ,, on ,, 20. ,, on ,, 15. Jaggiapet .. ,, on ,, 20. ,, on ,, 15. Tumurukode .. ,, on ,, 20. ,, on ,, 15. Avanigadda .. ,, on ,, 20. ,, on ,, 15. Kaikulur .. ,, on ,, 20. ,, on ,, 15. Vissannapet .. ,, on ,, 20. Two on ,, 15 each.
North Arcot.	Venkatagirikota ..	One clerk on Rs. 15.	One additional clerk.	There is only one clerk in the Deputy Tahsildar's office (*vide* paragraph 14 of Board's Proceedings, No. 86, dated 4th March 1896). The Collector reports that in consideration of the unhealthiness of the locality and of the fact that he has transferred eight villages of the Palmanér taluk to the Venkatagirikota division for magisterial purposes, the services of another clerk are required.	The Board approves the Collector's recommendation. He will, however, be requested to report the number of magisterial cases disposed of within the last three years.	One on Rs. 20. ,, on ,, 15.

* The pay of the senior clerk in each Deputy Tahsildar's office is shown as Rs. 20.

Proposals for additional establishments to certain Deputy Tahsildars' offices—*cont.*

District.	Deputy Tahsildar's office.	Present strength and pay.	Strength and pay proposed by Collectors.	Reasons for addition to the number and the increase of pay recommended.	Board's recommendation.	Number of hands and pay finally approved by the Board.
				Shroffs—cont.		
Vizagapatam.	Vizianagram ..	One shroff on Rs. 10.	One shroff on Rs. 12.	The Collector states that it is difficult to get a shroff at Jeypore. In the other two cases the increase is recommended in view to make the pay equal to that of the shroffs of Sarvasidhi and Golgonda taluks.	In paragraph 3 (ii) of its order No. 624, dated 14th November 1896, the Government has observed that it is unnecessary to sanction any increase of pay to shroffs. The Board does not therefore recommend the Collector's proposal.	....
	Bimlipatam ..	One shroff on Rs. 10.	One shroff on Rs. 12.			
	Jeypore	One shroff on Rs. 13.	One shroff on Rs. 15.			
North Arcot.	Punganúr	....	One shroff ..	The Collector recommends that as the Punganur sub-treasury was recently re-established under Government Order, No. 3176, dated 13th August 1894, a deputy shroff on Rs. 10 may be sanctioned as in the case of Arni and Tirupati (Board's Proceedings, No. 9, dated 8th January 1890).	It appears that the sub-treasury had no shroff before its abolition. The Collector is therefore requested to report the average of the monthly transactions to enable the Board to see whether the entertainment of the proposed shroff is necessary.	....
The Nilgiris.	Coonoor	One shroff on Rs. 12.	One shroff on Rs. 17-8-0.	The Collector represents that whenever the post of shroff in the Coonoor Deputy Tahsildar's office falls vacant great difficulty is experienced in finding men able to furnish a security of Rs. 500 and proposes that the pay may be raised from Rs. 12 to Rs. 17-8-0. The Collector adds that the transactions of the treasury have increased from Rs. 4,04,740 in 1887 when the post was first sanctioned to Rs. 10,52,956 in 1895.	Though Government has declined to sanction any increase to this class of officers the Board recommends that this may be treated as a special case. A pay of Rs. 15 would in the Board's opinion be sufficient.	One shroff on Rs. 15.
				Dufterbunds or Attenders.		
Vizagapatam.	Bissemkatak ..	Dufterbund on Rs. 10.	Proposes to increase the pay by Rs. 5.	The Collector proposes to increase the pay from Rs. 10 to Rs. 15 for the reasons assigned by him for the increase of pay to clerks in the Deputy Tahsildar's office.	The Board approves the Collector's recommendation.	One dufterbund on Rs. 15.
The Nilgiris.	Ootacamund. Gudalúr. Coonoor.	No dufterbunds at present.	One additional clerk for each office instead of the attender.	In paragraph 17 of its Proceedings, No. 86, dated 4th March 1896, the Board observed that the Deputy Tahsildars' offices in that district have not been provided with attenders. With reference to this remark the Collector states that the work in the Deputy Tahsildars' offices has been steadily increasing and that as it will be difficult to find qualified men for the post of attenders, an additional clerk for each Deputy Tahsildar's office may be sanctioned instead.	The Board is not prepared to recommend the appointment of clerks as proposed by the Collector. The Collector ought to be able to manage with attenders as in other districts.	Three attenders on Rs. 7 each.

Proposals for additional establishments to certain Deputy Tahsildars' offices—*cont.*

District.	Deputy Tahsildar's office.	Present strength and pay.	Strength and pay proposed by Collectors.	Reasons for addition to the number and the increase of pay recommended.	Board's recommendation.	Number of hands and pay finally approved by the Board.
				Dufterbunds or Attenders—cont.		
Salem ..	Shevaroys ..	No dufterbunds at present.	One dufterbund.	With reference to paragraph 17 of Board's Proceedings, No. 86, dated 4th March 1896, the Collector states that while there are attenders in the offices of Deputy Tahsildars who have no treasury work or separate jamabandi for their divisions, there is none in the Shevaroys, and that in times of sickness there is only one gumastah available for work and sometimes none. The Collector therefore considers that an attender should be entertained and that his pay should be fixed at Rs. 10 in consideration of the fact that living on the hills is costly and that the attender is expected to assist in clerical work	The Board supports the Collector's recommendation, but is of opinion that as the pay of attenders in the plains is Rs. 7, Rs. 3 may be given in the shape of a local allowance as in the case of clerks in the division.	One dufterbund on Rs. 7. Local allowance Rs. 3.
				Peons.		
Gódávari ..	Cocanada	Two peons on Rs. 6 each.	One additional peon.	With reference to paragraph 18 of Board's Proceedings, No. 86 dated 4th March 1896, the Collector reports that the additional peon proposed by Mr. Garstin for the Cocanada division is necessary for the same reasons as have been urged by him for the entertainment of a fourth clerk in that division.	The entertainment of the peon appears necessary as the Revenue Inspector allowed for the division has not been provided with a separate peon.	One peon on Rs. 7. Two peons on Rs. 6 each.
Kistna ..	Vissannapet ..	Two peons on Rs. 6 each.	Do.	The Collector states that an additional peon is necessary for the reasons assigned by him for the entertainment of a third clerk in that division.	The Board approves the Collector's proposal.	One peon on Rs. 7. Two peons on Rs. 6 each.
Nellore ..	Zamindari. Polur .. Podili .. Darsi .. Venkatagiri.	Two peons in each on Rs. 6 each.	One additional peon for each of the first four and two for each of the last three.	The Collector states that there is a crying necessity for increasing the number of peons allowed to Deputy Tahsildars and that the two peons attached to their offices are found to be insufficient.	The Board sees no sufficient reason for treating these Deputy Tahsildars' offices exceptionally. If the services of additional peons are required in connection with revenue work, the necessary help should be obtained from the taluk staff.	....
	Dependent. Kota .. Addanki. Allur ..				The Board approves the Collector's proposal	One peon on Rs. 9. Four peons on Rs. 8 each.
Nilgiris ..	Ootacamund ..	One peon on Rs. 9. Two peons on Rs. 8 each.	....	With reference to paragraph 18 of Board's Proceedings, No. 86, dated 4th March 1896, the Collector reports that the two peons proposed by Mr. Garstin for each of the Deputy Tahsildars' offices at Ootacamund and Coonoor are necessary as there are two Revenue Inspectors in each of the divisions who have not yet been provided with peons and who feel great inconvenience for want of them. The Collector proposes to fix their pay at Rs. 8.		One peon on Rs. 9. Four peons on Rs. 8 each.
	Coonoor ..	One peon on Rs. 9. Two peons on Rs. 8 each.				....
South Arcot.	Mannárgudi .. Panruti	....	....	The Collector states that a peon from the Mannárgudi Deputy Tahsildar's office and another from Panruti have been working in the Sea Customs Superintendents' offices at Porto Novo and Cuddalore, respectively, and requests that they may be restored to their respective Deputy Tahsildars, leaving the Sea Customs Department to make its own arrangements.	As the Sea Customs Superintendent at Cuddalore exercises no Magisterial powers, the Board in the Separate Revenue Department has no objection to the revenue peon working there from Panruti being relegated to his proper place. As the Sea Customs Superintendent at Porto Novo exercises Magisterial powers, the peon working there from Mannargudi should be allowed to continue.	

Proposals for additional establishments to certain Deputy Tahsildars' offices—*cont.*

District.	Deputy Tahsildar's office.	Present strength and pay.	Strength and pay proposed by Collectors.	Reasons for addition to the number and the increase of pay recommended.	Board's recommendation.	Number of hands and pay finally approved by the Board.
				Clerks—cont.		
....	Tirupati	Two clerks on Rs. 15 each.	One additional clerk.	The Collector states that the work in the Deputy Tahsildar's sub-treasury has increased considerably owing to the abolition of the sub-treasuries at Kálahasti, Puttúr and Tiruttani in 1893 as shown below:—	The Board supports the Collector's proposal.	One on Rs. 20. Two on Rs. 15 each.
		Average transactions for a month *before* the abolition of the sub-treasuries at Kálahasti, Puttúr and Tiruttani.		Average transactions for a month *after* the abolition of the sub-treasuries at Kálahasti, Puttúr and Tiruttani.		
		Receipts.	Charges.	Receipts.	Charges.	
		Rs. 10,996	Rs. 5,813	Rs. 14,781	Rs. 8,712	
		The Collector further points out that Tirupati District Munsif's court deposits are now being received into and paid from Chandragiri sub-treasury which is nearly seven miles from Tirupati to the great inconvenience of the parties and that when the inconvenience was represented by the District Judge he was informed that these transactions could not be conducted at Tirupati for want of a separate clerk for attending to the treasury work. Of the two clerks, one is said to be fully occupied with Magisterial work and the other attends to both revenue and treasury work and experiences great difficulty in getting through it. The Collector therefore recommends that a third clerk may be sanctioned.				
....	Arni	Two clerks on Rs. 15 each.	A Head accountant on Rs. 30.	The Inspector-General of Registration having objected to the Sub-registrar of *Arni* being in charge of the sub-treasury during the Deputy Tahsildar's absence on tour, the Collector proposed that an Head accountant on Rs. 30 who should be required to furnish a security of Rs. 500 should be appointed for the office, but the Board, in its Proceedings No. 495, dated 13th November 1894, expressed its inability to support the proposal in view of the then financial pressure and directed that the Head gumastah should continue to look after the work. The Collector now re-opens the proposal.	The pay of one of the clerks is to be raised and there seems no sufficient reason why the existing arrangement cannot be continued.	One on Rs. 20. ,, on ,, 15.
South Arcot.	Mannárgudi ..	Three clerks on Rs. 15 each.	....	The Collector states that a clerk from each of the two Deputy Tahsildars' offices has been working in the Sea Customs offices at Porto Novo and Cuddalore, respectively, and recommends that they may be restored to their offices as the work there is heavy and that the Sea Customs Department can afford to have a separate establishment of its own in consequence of the introduction of the Tariff Act.	The Board observes that the clerk of Panruti who was working in the Sea Customs office at Cuddalore was transferred to Chengam Deputy Tahsildar's office as there was only one clerk in that division. *Vide* Board's Proceedings, Mis. No. 1721, dated 15th March 1893. As regards the clerk working at Porto Novo the Board considers that as the Sea Customs Superintendent at that station is exercising Magisterial powers, the clerk from Mannárgudi will still be required at Porto Novo for Magisterial work.	
	Panruti	Two clerks on Rs. 15 each.				

Proposals for additional establishments to certain Deputy Tahsildars' offices—*cont.*

District.	Deputy Tahsildar's office.	Present strength and pay.	Strength and pay proposed by Collectors.	Reasons for addition to the number and the increase of pay recommended.	Board's recommendation.	Number of hands and pay finally approved by the Board.
				Clerks—cont.		
Salem ..	Shevaroys	One clerk on Rs. 20. One clerk on Rs. 15.	Local allowance of Rs. 5 to each.	In paragraph 4 of its order No. 624, dated 14th November 1896, Government observed with reference to paragraph 15 of Board's Proceedings, No. 86, dated 4th March 1896, that the question of the grant of a local allowance to the clerks in the Deputy Tahsildar's office should be fully considered and submitted for its orders. The Collector recommends that a local allowance of Rs. 5 may be granted to each of the clerks.	The Board supports the Collector's recommendation.	One clerk on Rs. 20. Local allowance Rs. 5. One clerk on Rs. 15. Local allowance Rs. 5.
The Nilgiris.	Coonoor	Pay of the Head clerk Rs. 25.	Pay of the Head clerk Rs. 30.	The Collector recommends that the pay of the Head clerk in the Coonoor Deputy Tahsildar's office may be raised from Rs. 25 to Rs. 30 so as to be on a par with that of the Head clerk in Ootacamund and Gudalúr. It is further pointed out that Gudalúr where the treasury transactions are not so heavy as in Coonoor has been provided with a Taluk Sheristadar (Government Order, No. 1162, Revenue, dated 5th December 1891) while only an accountant on Rs. 25 has been sanctioned to attend to the treasury work at the latter place.	There seems no objection to the pay of the Head clerk in the Coonoor Deputy Tahsildar's office being raised as proposed by the Collector.	Head clerk on Rs. 30.
				Shroffs.		
Vizagapatam.	(1) Anakápalle. (2) Párvatipur. (3) Veeravalle. (4) Vizagapatam. (5) Gunupur. (6) Chípurupalle. (7) Koraput. (8) Ráyagada. (9) Salúr. (10) Bobbili. (11) Nowrangapur. (12) Malkanagiri. (13) Bissemkatak. (14) Srungavarapukóta. (15) Gajapatinagaram. (16) Pottangi. (17) Padwa.	There are no shroffs in the seventeen Deputy Tahsildars' offices.	One shroff for each Deputy Tahsildars' office.	The Collector recommends that a shroff may be appointed for each of the seventeen Deputy Tahsildars' offices. He states that the numerous errors and omissions pointed out by the Accountant-General in his annual reports on the working of the treasuries occur mostly in the accounts received from the Deputy Tahsildars in charge of sub-treasuries and that this is due to the inadequacy of the establishments. The monthly average transactions that took place in the several sub-treasuries during the three years 1893-96 are as follows:—	From Government Order No. 1071, dated 21st June 1864, and Board's Proceedings, No. 9, dated 8th January 1890, it will be seen that Government has allowed shroffs to Deputy Tahsildars' offices in which the monthly transactions were Rs. 10,000. On this principle, the Board considers that a shroff may be allowed for each of the Deputy Tahsildar's offices, except Bissemkatak, Srungavarapukóta, Gajapatinagaram, Pottangi and Padwa and that the pay may be fixed at Rs. 10. The Board, however, observes that Párvatipur has already a temporary shroff on Rs. 10 paid from the funds of the Kurupam and Belgam estates under the management of the Court of Wards. The question of providing a shroff from the Government revenues may therefore be left over for consideration until the estates are actually handed over.	Eleven shroffs on Rs. 10 each.

	Rs.		Rs.
Anakápalle ..	60,369	Nowrangapur.	11,321
Párvatipur ..	58,776	Malkanagiri ..	10,677
Veeravalle ..	33,394	Bissemkatak .	9,830
Vizagapatam .	30,022	Srungavarapukóta.	8,702
Gunupur ..	28,860	Gajapatinagaram.	6,967
Chípurupalle .	27,469	Pottangi ..	5,561
Koraput ..	26,435	Padwa ..	4,944
Ráyagada ..	26,370		
Salúr ..	25,320		
Bobbili ..	17,089		

The Collector considers that it is not advisable to leave the testing and counting of large sums of money entrusted to clerks.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3023, dated 13th August 1897 :—

Read—the following letter from J. H. A. TREMENHEERE, Esq., Collector of the Nilgiris, to the Secretary to the Commissioners of Land Revenue, dated 5th August 1897, R.G.B. No. 728 :—

With reference to paragraph 13 of the Proceedings of the Board of Revenue, No. 224, dated 7th July 1897, recommending the entertainment of an attender on Rs. 7 in each of the taluk offices in this district, I have the honour to observe that the pay proposed to be given to these attenders is below the amount which the last peon there gets, viz., Rs. 8, and that it is too low, and the cost of living too high to induce men of some educational qualifications to take up these posts. It is in view of these difficulties the pay of the last attender in the Collector's office has been fixed at Rs. 10. Even for this pay it is found difficult to find men of the same type as could be found for Rs. 7 on the plains.

For the same reasons I proposed the appointment of clerks on Rs. 15, but the proposal did not meet with the Board's approval. I would, therefore, strongly recommend that the pay of the attenders may be fixed at Rs. 10 for the Coonoor and Ootacamund Deputy Tahsildars' offices and Rs. 10 + 5 for Gúdalúr, and request that the Board will be pleased to support, at least, this proposal.

———

Resolution—Mis. No. 3023, dated 13th August 1897.

Submitted to Government, in continuation of Board's Proceedings, No. 224, dated 7th July 1897.

2. In the circumstances reported, the Board supports the Collector's recommendation. In view, however, of the fact that the attender in the Deputy Tahsildar's office, Gúdalúr, is to get the Wynaad allowance, his pay may be fixed at Rs. 8. The present proposals will raise the total additional expenditure involved in the revision of taluk establishments from Rs. 1,03,644 to Rs. 1,03,734.*

	Rs.	A.	P.
* Pay fixed for the three attenders, as per paragraph 13 of Board's Proceedings, No. 224, dated 7th July 1897, *plus* Rs. 3-8-0, Wynaad allowance, for the attender in Gúdalúr	24	8	0
Pay as now proposed for the attender in—			
Ootacamund	10	0	0
Coonoor	10	0	0
Gúdalúr	8	0	0
Wynaad allowance	4	0	0
Total ...	32	0	0
Net increase per mensem ...	7	8	0
„ „ annum ...	90	0	0

(True Extract.)

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

To the Secretary to Government, Revenue Department,
with the Collector's letter, in original, to be returned.
„ Collector of the Nilgiris.

———

Read—the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 3385, dated 10th September 1897 :—

Read—the following letter from G. W. DANCE, Esq., Acting Collector of Malabar, to the Secretary to the Commissioners of Land Revenue, dated Camp, Manjeri, 2nd September 1897, No. 2131-Pub. :—

With reference to paragraph 8 of Board's Proceedings, No. 224, dated 7th July 1897, I have the honour to state that there is no objection to the proposed reduction in the pay of the shroff in Chirakkal taluk from Rs. 20 to Rs. 15, provided that it does not affect the present incumbent, who may be given a personal allowance of Rs. 5 per mensem.

2. As regards the shroff in Wynaad, however, the Deputy Collector reports as follows :—

"I have found it rather difficult to obtain the services of competent hands as clerks on a salary of Rs. 15, with the usual Wynaad allowance, and as shroffs require a certain amount of technical knowledge for the efficient performance of their duties, I am afraid any reduction in the pay will render the office less attractive."

In consideration of the peculiar circumstances of Wynaad, I think the shroff's pay there may be left unaltered.

———

Resolution—Mis. No. 3385, dated 10th September 1897.

Submitted to Government, in continuation of Board's Proceedings, No. 224, dated 7th July 1897.

2. The Board supports the Collector's recommendations.

(True Extract.)

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

To the Secretary to Government, Revenue Department,
with Collector's letter in original, to be returned.

Copy to the Collector of Malabar.

———

Read—the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 4358, dated 16th November 1897 :—

Read—the following letter from S. H. WYNNE, Esq., Collector and District Magistrate, North Arcot, to the Secretary to the Commissioners of Land Revenue, dated Camp, Vellore, 23rd October 1897, Dis. No. 3561-Ver. :—

With reference to appendix III to Board's Proceedings, No. 224, dated the 7th July last, I have the honour to append below the number of magisterial cases disposed of by the Sub-Magistrate of Venkatagirikota within the last three years :—

	Cases.
1894	62
1895	39
1896	65

2. A statement showing the average monthly transactions in the sub-treasury at Punganúru is enclosed. It will be seen therefrom that there has been a general increase in the transactions of the treasury since its re-establishment. The heavy sum under "Charges" in the year 1892-93 is due to the expenditure incurred on account of famine in that year. A copy of the Deputy Tahsildar's arzi, No. 491, dated 22nd September last, giving reasons for the entertainment of a shroff, is also submitted.

———

Enclosure.

From the Deputy Tahsildar, Punganúru, to the Deputy Collector in charge of Treasury, North Arcot, dated 22nd September 1897, Dis. No. 491.

Adverting to your memorandum, Ref. on Cur. No. 106-Board, dated 26th ultimo, I beg to forward, herewith, a statement of the average transactions prepared in the form received with the memorandum under reply.

2. The falling off under charges, after the re-establishment of the sub-treasury, as compared with the transactions before its re-establishment, particularly with 1892-93, is due to the greater amount of expenditure incurred in the year (1892-93) on account of payments made for road, &c., works, land improvement loans and kitchens, &c., started during the famine then prevailing. There having been no such expenditure in the subsequent years, the expenditure has fallen off a little.

3. The average expenditure before the re-establishment may be taken as 3,500, leaving out of consideration the expenditure incurred in the famine year 1892–93. It will be observed that there is a steady increase in the expenditure in the years 1895–96, 1896–97 and 1897–98. Moreover, after the re-establishment of the treasury, the zemindar of Punganúru remits the peshkash due by him here. As the clerk who looks after this work has to keep a good many accounts and registers connected with the treasury, which of late considerably increased, I beg to state that a shroff is necessary for this division.

4. As the Deputy Tahsildar is frequently away on circuit, the local sub-registrar is in charge of the sub-treasury on such occasions. But as neither the sub-registrar nor the head gumastah has paid any security, the appointment of a shroff is very necessary, so that the responsibility for all short receipts or over-payments may be fixed on him. Very frequently, even now, uncurrent, short weight and other objectionable coins are received into the treasury and remitted to the Huzur with the remittances owing to the want of skill on the part of the head gumastah in detecting them. But when the mistakes are found out in Huzur treasury, the Deputy Tahsildar is called on to make good for the loss.

5. For the above reasons the appointment of a shroff is essential.

Statement showing the average transactions in the Punganúru Sub-Treasury during the years indicated below.

Months.	1891–92.		1892–93.		1895–96.		1896–97.		1897–98.		Remarks.
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
April	9,592	3,158	5,873	7,022	4,171	3,293	21,605	2,532	21,358	2,932	Transactions prior to the abolition of the sub-treasury—
May	4,649	2,772	4,954	11,530	4,850	3,547	12,118	4,080	13,814	3,451	
June	5,775	2,630	5,732	14,713	5,377	2,935	6,002	3,915	3,899	4,377	
July	6,990	3,371	6,078	10,078	5,456	3,036	6,598	3,883	4,939	5,328	
August	6,221	4,017	2,788	3,039	4,202	3,040	4,996	6,874	3,106	6,060	
September	4,923	3,281	6,346	4,030	3,907	3,749	3,866	4,868	3,765	3,593	
October	4,577	3,260	1,534	5,654	6,498	3,305	6,795	3,305	..	..	
November	3,584	2,988	4,891	3,442	4,038	4,192	3,125	3,331	..	..	
December	5,896	2,885	5,268	5,282	14,011	3,338	5,224	6,526	..	..	
January	6,413	3,133	4,540	2,798	21,320	2,920	5,047	4,477	..	..	
February	5,717	3,723	3,532	2,853	21,026	3,026	49,498	4,313	..	..	
March	5,964	7,152	5,112	3,905	23,304	5,173	23,423	7,147	..	..	
Total ..	70,301	42,370	56,648	74,346	1,17,160	41,554	1,48,297	55,281	50,881	25,741	
Average ..	5,858	3,531	4,720	6,195	9,763	3,462	12,358	4,606	8,480	4,290	

	Average receipts (monthly).	Average charges (monthly).
	Rs.	Rs.
1891–92	5,858	3,531
1892–93	4,720	6,195
Transactions after the re-establishment of the sub-treasury—		
1895–96	9,763	3,462
1896–97	12,358	4,606
1897–98	8,480	4,290

Resolution—Mis. No. 4358, dated 16th November 1897.

Submitted to Government in continuation of Board's Proceedings, No. 224, dated 7th July 1897.

2. Although the number of magisterial cases disposed of in the office of the Deputy Tahsildar of Venkatagirikota is too small to require the services of an additional clerk, the Board would retain the provision already made in view of the unhealthiness of the station.

	Rs.
The cost as worked out in Board's Proceedings, Mis. No. 3023, dated 13th August 1897	1,03,734
Add the pay of the shroff on Rs. 10 per mensem in the Punganúru Deputy Tahsildar's office ...	120
Total ...	1,03,854

3. As the average monthly transactions of the Punganúru Sub-Treasury exceed Rs. 10,000, the Board recommends the appointment of a shroff on Rs. 10 per mensem for that office.

4. If the above proposal is approved, the total additional expenditure involved in the revision of taluk establishments will come to Rs. 1,03,854 as shown in the margin.

(True Copy and Extract.)

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

To the Secretary to Government, Revenue Department,
with the Collector's letter and its two enclosures,
in original (to be returned).

„ Collector of North Arcot.

Order—No. 108, Revenue, dated 23rd February 1898.

Miscellaneous.

The Government in its order, No. 624, dated 14th November 1896, sanctioned a scheme for the strengthening of the Tahsildars' and Deputy Tahsildars' establishments at an additional expenditure of Rs. 92,610 *per annum* and requested the Board of Revenue to submit the necessary proposition statement for transmission to the Government of India.

In the papers read above, the Board of Revenue reports that some of the Collectors consider the reduction in the number of clerks and peons in certain Taluk offices, which was proposed by it and accepted by Government in the order above referred to, to be impracticable and that some have taken the opportunity to apply for the entertainment of additional hands in Tahsildars' and Deputy Tahsildars' offices which the Board did not propose to strengthen in the first instance. The Board also requests a reconsideration of paragraph 2 of the order which fixes the scale of pay to be allowed to clerks in the several grades of taluk offices and strongly advocates the acceptance of the scale suggested by itself in the Proceedings read in that order.

2. In view of the existing financial pressure and of the fact that the cost of the scheme, as a whole, has already considerably exceeded the amount originally estimated, the Government regrets it is unable to sanction the Board's proposals on the latter point. The scale of pay already adopted by Government will accordingly be adhered to.

3. As regards the first point, the several proposals made by Collectors and the Board's recommendations thereon which have been dealt with under the two main heads "Tahsildars' establishments" and "Deputy Tahsildars' establishments" will be considered below.

4. *Tahsildars' establishments*—(*a*) *clerks.*—The Board's recommendations under this head which are indicated in appendix I to its Proceedings, No. 224, dated 7th July

1897, involve as compared with the number previously sanctioned by Government the reduction of one hand in each of the three taluk offices of Tadpatri, Ramallakot and Kasaragod, and the addition of one hand to each of the marginally-noted 28 taluk offices. These proposals are well considered and have the approval of Government. The additional expenditure under this head will, therefore, be Rs. 61,746, instead of Rs. 56,526 as previously estimated.

Berhampur.	Pattikonda.
Chicacole.	Saidapet.
Goomsur.	Chingleput.
Golgonda.	Vellore.
Sarvasiddhi.	Chittoor.
Rajahmundry.	Kallakurchi.
Gudiváda.	Mannárgudi.
Bandur.	Perambalúr.
Nuzvid.	Karúr.
Cuddapah.	Kollegal.
Proddatur.	Coondapoor.
Kalyandrug.	Uppinangadi.
Hospet.	Wynaad.
Nandyal.	Chirakkal.

(*b*) *Shroffs.*—The proposals under this head are—

(1) to abolish the second shroff on Rs. 10 in the Jammalamadugu taluk;

(2) to retain the additional shroff on Rs. 15 sanctioned for the Bellary taluk in G.O., No. 130, dated 28th February 1889, and Board's Proceedings, No. 323, dated 15th May 1889;

(3) to leave the pay of the shroff at Wynaad unaltered; and

(4) to reduce the pay of the shroff on Rs. 20 in the Chirakkal taluk to Rs. 15 subject to the grant of a personal allowance of Rs. 5 per mensem to the present incumbent.

These proposals, which, for the present, involve an additional expenditure of Rs. 5 *per mensem* or 60 *per annum*, are approved.

The Government also approves of the proposal to transfer one of the shroffs at Chirakkal to Kurumbranát; but it is presumed that in that case it will be unnecessary to entertain any temporary shroff at the latter station during the kist months, as at present.

(*c*) *Dufterbunds or Attenders.*—The Government agrees with the Board of Revenue in considering that no increase is called for in the pay of this class of servants. It appears that in Kistna servants of this class are often entrusted with the duties of a clerk. This is a mistake and the practice, wherever it exists, should be discontinued.

(*d*) *Peons.*—After a careful consideration of the Collectors' proposals, the Board of Revenue fixes the number to be retained at 3,207 instead of 3,173 or 34 more than the number already allowed by Government. The increase proposed is approved, the total additional expenditure involved being Rs. 14,988 *per annum* instead of Rs. 12,540 allowed in paragraph 2 (v) of G.O., No. 624, dated 14th November 1896.

5. *Deputy Tahsildars' establishments*—(*a*) *clerks.*—The Board proposes—

(1) to increase the pay of the two clerks in the Bissemkatak Deputy Tahsildar's office (Vizagapatam district) by Rs. 5 each;

(2) to allow a third clerk on Rs. 15 for Vissannapet (Kistna district) which is an independent Deputy Tahsildar's division;

(3) to allow a second clerk on Rs 15 for the Venkatagirikota Deputy Tahsildar's office (North Arcot district) raising the pay of the first clerk to Rs. 20;

(4) to allow a third clerk on Rs. 15 for the Tirupati Deputy Tahsildar's office;

(5) to grant a local allowance of Rs. 5 to each of the two clerks in the Deputy Tahsildar's office on the Shevaroys;

(6) to increase the pay of one of the clerks in the Kumbakónam Town Deputy Tahsildar's office from Rs. 15 to 20; and

(7) to increase the pay of the head clerk in the Coonoor Deputy Tahsildar's office from Rs. 25 to Rs. 30.

The above proposals are approved, with the modification that in the first case the increase allowed should take the form of a local allowance, instead of an addition to pay. The effect of these proposals will be to raise the total additional expenditure to Rs. 9,240 *per annum*.

(*b*) *Shroffs.*—No expenditure under this head was previously anticipated, but under the circumstances now stated by the Board, the Government is pleased to allow a shroff on Rs. 10 for each of the thirteen Deputy Tahsildars' offices named on the margin. The appointment of a shroff for the Párvatípur Deputy Tahsildar's office need not be deferred as suggested. The increase of pay from Rs. 12 to 15 proposed for the shroff in the Coonoor Deputy Tahsildar's office is also approved. There will, therefore, be an additional expenditure under this head of Rs. 1,596 *per annum*.

Anakápalle.	Salur.
Veeravalle.	Bobbili.
Vizagapatam.	Nowrangapur.
Gunupur.	Malkanagiri.
Chípurupalle.	Párvatípur.
Koraput.	Punganúru.
Rayagada.	

(*c*) *Dufterbunds or Attenders.*—One attender on Rs. 7 will be allowed for each of the Deputy Tahsildars' offices at the Shevaroys, Ootacamund, Coonoor and Gudalur. The attender at the last-mentioned station will be entitled to the usual Wynaad allowance of 50 per cent. of the pay, while in the other three cases a local allowance of Rs. 3 each is sanctioned. The Government is unable to sanction the increase proposed for the attender in the Bissemkatak Deputy Tahsildar's office. On the other hand, the pay of this appointment also should, on the present incumbent's vacating it, be reduced to Rs. 7, the difference of Rs. 3 being treated as a local allowance. The annual additional expenditure under this head will thus amount to Rs. 486.

(*d*) *Peons.*—The appointment of one additional peon for each of the Deputy Tahsildars' offices at Cocanada and Vissannapet and of two peons for each of the similar offices at Ootacamund and Coonoor is sanctioned. In all these cases the pay proper will be fixed at Rs. 6 each, a local allowance of Rs. 2 being granted in the case of those now sanctioned for the last two offices. This principle should be extended also to the existing peons' appointments in these two offices subject, however, to the condition that the present incumbents do not suffer. The annual additional expenditure under this head will, as explained in paragraph 14 of Board's Proceedings, No. 224, dated 7th July 1897, be Rs. 2,340.

6. The total additional expenditure, which the proposals for strengthening the taluk establishments as now revised involve, will, therefore, be Rs. 1,03,896 *per annum* as shown below :—

I. *Tahsildars' Establishments*—

	Rs.
(*a*) Clerks	61,746
(*b*) Shroffs	60
(*c*) Muchis	13,188
(*d*) Attenders	252
(*e*) Peons	14,988
Total ...	90,234

II. *Deputy Tahsildars' Establishments.*—

(*a*) Clerks	9,240
(*b*) Shroffs	1,596
(*c*) Attenders	486
(*d*) Peons	2,340
Total ...	13,662
Grand Total ...	1,03,896

7. The Board of Revenue is requested to submit the necessary proposition statement with the least practicable delay, so that the sanction of the Government of India may be obtained to the introduction of the scheme with effect from 1st July next at the latest.

(True Extract.)

Ag. Secretary to Government.

To the Board of Revenue, Land Revenue, with enclosures.
„ the Financial Department.
„ the Accountant-General.

Exd. Md. Pahilvan.

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