FOR WHAT PURPOSE.

[Fmn. 16]

500—12-8-99.

Financial (1899) Department.

ORDINARY MS.

G.O., No. 1021

DATED 22.9.99

INDEXED. 9/8

[Despatch Abstract.]

Recording, pending receipt of the necessary proposition & reappropriation statement, proceedings, Revdept, Sanctioning, with remarks, the permanent retention of the additional staff of Rev. Inspectors entertained in the delta Taluks of the Godavari Dist.

No. 907/99

[Extn. to be published]

1
26.9.99

BACK PAPERS.

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

FURTHER PAPERS.

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

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Financial CURRENT NO. 3046

Government {1899} of Madras.

REVENUE.

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R 1321 : 23.12.98
- 1124 : 3.10.98
re 604 : 21.2.96

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CHIEF SECRETARIAT OOTACAMUND.

Enclosures

Spare copies

G.O., No. 509, 1st August 1899.

Order
R.

AUGUST.

Recorded.

2. The proposition statement is awaited.

To the Accl. Genl (Q):
" " Revenue Dept (Q).

Additional staff of Revenue Inspectors.

Sanctioning the permanent retention of the — entertained in the delta taluks of the Gódávari district; accepting, with remarks, the proposal to constitute the Cocanada Deputy Tahsildar's division a new taluk; and agreeing with the Collector in considering it expedient to maintain an officer at Coringa who shall unite in himself the offices of Deputy Tahsildar, Sub-Magistrate, Sub-Registrar and Sea Customs Superintendent.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 3, dated 3rd January 1899 :—

Read—the following letter from V. A. BRODIE, Esq., I.C.S., Collector of Gódávari, to the Secretary to the Commissioners of Land Revenue, dated Cocanada, 25th October 1898, R. Dis. No. 239-Rev. :—

In reference to paragraph 4 of Board's Proceedings, Mis. No. 3750, dated 15th August 1896, and Government Order thereon, dated 24th September 1896, Mis. No. 3821, sanctioning an additional staff of Revenue Inspectors for this district temporarily for two years subject to report at the end of the period, I have the honour to enclose a statement showing, talukwar, the financial results of irrigation during the last two faslis (1306 and 1307) compared with those of the two previous faslis (1304 and 1305). An abstract of the statement is subjoined :—

	Fasli 1304.	Fasli 1305.	Fasli 1306.	Fasli 1307.
	Rs.	Rs.	Rs.	Rs.
(i) Water-tax on wet lands	11,47,809	11,57,890	13,11,439	13,49,656
(ii) Tirwajasti	62,613	1,45,240	1,06,779	85,890
(iii) Fasaljasti	98,596	1,12,638	1,70,093	2,45,207
(iv) Water-tax on minor inams	6,41,218	6,67,954	7,39,268	8,40,627
(v) Water-tax on zamindari and agraharam villages	2,50,913	2,88,157	3,01,273	3,55,599
(vi) Water-tax on porambokes, prohibitory assessment water-tax.	3,885	3,388	5,879	8,659
(vii) Penal water-rate	24,445	20,427	32,461	33,873

The figures speak for themselves.

2. There is increase under nearly all heads. The enormous increase under items i, iv and v is the combined result of the enhanced water rate and the reconversion into wet of the bulk of the area in respect of which water was relinquished, as the Board is aware, in fasli 1305. This reconversion into wet, though it has been rendered inevitable by the situation of the lands, has been considerably accelerated by the vigilant supervision of irrigation by the enlarged staff of Revenue Inspectors. The increase alone has naturally increased the risk of detection in cases of surreptitious irrigation.

3. The decrease under tirwajasti is in proportion to the reconversion of dry into wet, and I may note here by the way that the registered wet area as it stood in, and prior to, fasli 1304 has not yet again been reached.

4. The increase under fasaljasti—item iii—is where we must look for the beneficial results of increased supervision. It is distinctly far more than can be reasonably ascribed to the enhanced water-rate and the excellence of the season for second-crop. In fasli 1304 which was a normal year the receipts under this head were Rs. 98,596. Adding to this figure one-fourth of itself on account of the increase in the rate of tax for the purpose of comparison with the results of the next two years it amounts to Rs. 1,23,245. In fasli 1306, the first year in which additional Revenue Inspectors were entertained, we had a fasaljasti of Rs. 1,70,093 and in fasli 1307 we had Rs. 2,45,207. This large increase which is nearly double that of fasli 1304 cannot possibly be ascribed to good seasons alone however favourable. When I proposed the additional staff I was convinced that the agency for azmoishing and bringing the irrigated area to account was extremely inadequate for the requirements of the district and therefore never able to do more than the most routine inspection thus rendering

surreptitious irrigation easy to carry on and difficult to discover. The results achieved by the temporary staff have fully borne out my conviction. Indeed the increase of revenue under water-tax on poramboke and penal water-rate is alone sufficient justification, were there no better justification, for incurring the annual expenditure of Rs. 5,688 on account of additional staff.

5. It is easy to understand how enormous must have been the loss of revenue in past years owing to inadequate supervision. The fact is while the more recent departments expand their establishments rapidly with their requirements the Revenue department is slow to change. For a staff of Revenue Inspectors based numerically on a scale fixed more than three and a half decades ago however, the extraordinary increase of work entailed by the vast expansion of wet cultivation in this district was hopelessly more than it could be expected to cope with and as no attempt was made in the past to grapple with the situation the result was a heavy loss of revenue from year to year.

6. I beg therefore to propose that the establishment tentatively sanctioned may be confirmed at once. It will probably require further additions in a few years.

7. In this connection I have specially to refer to the azmoish and second-crop measurement within the Rámachandrapuram taluk. A statement showing the first and second crop in that taluk during the last ten years is enclosed. It will be seen from it that the azmoish work is too heavy for the Tahsildar and his Deputy. I have allotted two out of the nine temporary Revenue Inspectors to that taluk and four assistant Revenue Inspectors during the inspection season. But the value of inspections by Revenue Inspectors is in proportion to the extent of re-inspection that the Tahsildar can make. I am not a believer in the general honesty of the former class of officers though we have greatly improved their position of late, and unless there is close scrutiny by Tahsildars in the way of re-inspection, the chances are that Revenue Inspectors will degenerate and collude with karnams. The Rámachandrapuram Tahsildar who is one of the ablest and most energetic Tahsildars I know in the service, confesses that the work is too big for him and his Deputy to supervise it as efficiently as could be desired.

8. In connection, therefore, with the question of the incorporation of the post of Sea Customs Superintendent, Coringa, with the Salt Department raised by the Board in the Separate Revenue Department—*vide* Board's Proceedings, Reference No. 685, dated 19th August 1898.—I have proposed to create a Deputy Tahsildar's division by the transfer of thirty villages now in the Rámachandrapuram taluk to the Cocanada division which according to the same proposal should be constituted into a taluk—a copy of my report is enclosed. If this proposal is sanctioned, the Tahsildar of Rámachandrapuram will have considerable relief and Government revenue will improve. Should it however not meet with the Board's approval it is essential to give the Tahsildar the assistance of a temporary Deputy Tahsildar for five months in the year—two in the first-crop season and three in the second-crop season—if really efficient re-inspection of second crop is to be made. I can assure the Board that financially such a measure will produce very good result. I request therefore that if my proposals to the Board in the Separate Revenue Department stand no immediate or near chance of consideration, Government may be immediately moved to sanction the appointment of a Deputy Tahsildar for three months this fasli from March to the end of May next; and if the results justify the appointment, the desirability of renewing the appointment annually for first and second crop inspection may be then considered.

Enclosure.

From V. A. BRODIE, Esq., I.C.S., Collector of Gódávari District, to the Secretary to the Commissioner of Separate Revenue, dated Cocanada, 10th October 1898, R. Dis. No. 223-Rev.

In reply to Board's Reference, No. 685, dated the 19th August last, calling upon me to submit proposals for relieving the Sea Customs Superintendent, Coringa, of his duties as a Sub-Magistrate and Sub-Registrar, &c., I have the honour to state that it is not possible, so far as I can see to relieve him of these duties, without causing considerable local inconvenience or additional expense to Government.

2. As stated in this office letter, No. 1888-Acc., dated 23rd March 1895, Coringa was the head-quarters of a Deputy Tahsildar as well as of a Sea Customs Superintendent until 1875, when the trade of Coringa gradually going down as its shipping facilities became worse and worse and that of Cocanada increasing, the Deputy Tahsildar was abolished to provide a Town Sub-Magistrate for Cocanada. The difficulties attending this measure were, however, soon recognized and consequently the Board of Revenue in the same year appointed the Sea Customs Superintendent, a Sub-Treasury Officer to receive remittances from village officers and land-holders, &c., and to make payments on account of all departments. He also maintains a stock of stamps for supply to the various stamp-vendors of the fourteen villages for which he is Sub-Magistrate and Sub-Registrar. On the representations of the inhabitants the Government similarly in the same year (1875) invested the Sea Customs Superintendent with magisterial powers and magisterial jurisdiction over the villages which had constituted the division of the abolished Deputy Tahsildar. His present functions of Sub-Registrar, the Sea Customs Superintendent had taken over before, from the Deputy Tahsildar upon that officer's abolition. He is not in name a Deputy Tahsildar, but as a matter of fact all revenue questions arising in what is in other respects his division, have all along been regularly referred to him for disposal or report by the Cocanada Deputy Tahsildar for the sake of convenience although this procedure is not strictly correct and similarly the Marine and the Forest Departments have always treated him as the local revenue officer as regards the fourteen villages of which he is otherwise in charge. Practically what happened in 1875 was that the Sea Customs Superintendent who was retained there took over from him all the duties till then discharged by the Coringa Deputy Tahsildar who was abolished. This state of things has ever since continued and till now has always been regarded as satisfactory by every one.

3. It is, of course, unfair that the whole pay of the Sea Customs Superintendent and his establishment should be debited as at present to "Customs" for, as a matter of fact, his sea customs duties have steadily decreased and his other duties increased until now his sea customs duties are much the lightest of all that he has to perform. No loaded sea-going vessel now enters or clears at Coringa, for the mouth of the river is so silted up as to be impassable for such vessels. The only vessels that do enter or clear are Cocanada trading vessels (native craft) proceeding in ballast to Tallarevu to be docked and repaired. In respect of these as Deputy Conservator of the Port, the Sea Customs Superintendent levies a trifling amount annually on account of port dues, but his sea customs receipts are virtually *nil*, for there is neither landing nor shipping of over sea cargo. The proposal therefore of the Board to have a graded customs officer at Coringa who has presumably been trained at Madras appears to be unnecessary seeing that his sea customs duties will be confined as those of the present officer are, to levying port dues on and entering and clearing a few vessels visiting the port to be overhauled and repaired and both coming and going in ballast. He will also have to issue a few passes to cargo boats proceeding to Cocanada and to inspect those that come thence in order to ascertain that they have not by any chance communicated *en route* with vessels lying in Cocanada Harbour and surreptitiously taken dutiable goods on board which is a possible contingency that must always be guarded against. His "land customs" duties are confined to the supervision of the work of the frontier amins and their establishments—work that can very advantageously be transferred to some Salt and Abkári officer with his head-quarters at Nilapalli or Injeram as the Yanam frontier is 5 or 6 miles from Coringa. In any case this land customs work is of the simplest description not requiring a trained man and may not be long required as I understand from the new Administrator at Yanam Mr. Monorot Dumaine that he personally like his predecessor Mr. Baillat is in favour of giving us all the revenue guarantees we require (Board's Proceedings, Mis. No. 1980, dated 16th May 1898) to have the land customs establishment abolished.

4. Turning to the other present duties of the Sea Customs Superintendent we find that, with magisterial jurisdiction over fourteen villages, he has, according to the figures of the last three years, 138 cases per annum on an average to try. This is not far from half the average file of the Cocanada Deputy Tahsildar Sub-Magistrate (324) during the same period and almost exactly one-third of that of the Cocanada Town Sub-Magistrate (417), exclusive of Bench cases which average no less than 1,572. As a Sub-Registrar, the past five years give us an annual average of 426 registrations with an average fee-income of Rs. 780 (minimum Rs. 739-2-9 and maximum Rs. 837-11-8). As a Sub-Treasury Officer his receipts and disbursements aggregate considerably more than a lakh per annum.

5. A specially trained graded Sea Customs Superintendent not being required at Coringa, the best course in my opinion for the Salt and Abkári Department would be to take over the Land Customs establishment on the Yanam frontier and leave the sea customers' work at Coringa to be done as at present by a jack of all trades, *i.e.*, an officer representing several departments none of which it would pay to have a special officer there. The only alteration required is that he and his establishment should be paid *pro-rata* by the several departments concerned and not as at present wholly by the Customs Department for which he does the least work or certainly will do the least work if relieved, as he should at once be, of the supervision of the Yanam frontier land customs establishment.

6. By retaining a combined representative of several departments as at present at Coringa the convenience of the local public will be best consulted. This, I think, is the first consideration and one that should take precedence of ideas of departmental uniformity, &c. This course, too, is not the least convenient for the Salt and Abkári Department as it gives the department a Magistrate close at hand before whom it can put up its Yanam smuggling and local abkári cases, which are mostly of a petty nature. A possible contingency otherwise is that such cases will have to be prosecuted at Cocanada, eight miles further from Yanam, and the retention at Coringa of a needlessly expensive customs office having regard to the work to be done. Indeed it is in this direction that the Customs Department will gain most by leaving Coringa out of its graded list and getting its work there done by an officer representing it and several departments as it will get the work done by a better paid and more responsible officer than it would pay to employ specially for it and adopting the inter-departmental *pro-rata* system of payment get it done cheaper. As a matter of fact a petty officer, the weigher, and two peons could easily discharge the duties of Sea Customs Superintendent, but in employing such a force there is danger as there are possibilities of illicit gain and such an officer would generally not fail to profit by them. Even as it is there have been complaints of the ghatti peons detaining boats for long spells in order to extract a "present" and I imagine the present would have to be larger and that more rigorous measures would be taken to ensure payment with two stranger preventive police peons and a petty officer in place of the present two local peons, to whom the boatmen are all personally known working under the Sea Customs Superintendent and Sub-Magistrate.

7. If this can be done—the land custom's work given to another and the sea custom got done by an officer representing not only that department but several—it is clear that while it will pay no Department, Sea Customs, Revenue, Judicial, or Registration, to have a separate officer of its own at Coringa a combined officer will not only remain an immense convenience to the people of these fourteen villages who have long enjoyed the services of such an officer but a single officer and his establishment will have ample work to do. The pay should be contributed as follows. The Registration Department Rs. 50 per mensem *plus* commission, &c., as usual, the Judicial (Law and Justice) Rs. 40 per mensem, the Revenue Department Rs. 32, of which Rs. 6 can, if need be, be transferred to "Jails" on account of the Sub-Jail and Sea Customs the balance of Rs. 19, *i.e.*, the pay of the two ghatti peons and the weigher. Any difficulty in this arrangement so far as the Sea Customs Department is concerned could I imagine be got over by styling him a "special" or "extra" Sea Customs Superintendent.

8. Should this course, however, not commend itself to the Board notwithstanding that it involves no extra cost to Government, the next best course appears to be for Government to sanction a Special Sub-Magistrate, Sub-Registrar, and Treasury Officer to take over these duties. This involves extra cost to Government as such additional officer can't be given less than Rs. 70 having magisterial duties to perform. However the extra cost need not be very great as a man on much less pay can discharge the sea customs duties. The present establishment is as follows :—

	Rs.
Sea Customs Superintendent	70
1 Head Clerk	20
1 Second Clerk	15
1 Weigher	7
4 Peons at Rs. 6	24
1 Masalchi	5
Total ...	141

In place of this I propose—

	Rs.
1 Sub-Magistrate, Sub-Registrar and Treasury Officer	70
1 Head Clerk	20
1 Second Clerk	15
2 Peons	12
1 Masalchi	5
Total ...	122

In this case in order to reduce the extra charge to Government I would pay no commission on registration as this is hardly wanted to encourage registration with so small a range, but make the Registration Department pay Rs. 60 of the cost of the new officer, "Law and justice" Rs. 40, and "Revenue" the balance of Rs. 22. Two of the peons and the weigher, of course, must pass over to the Customs Department which would not, however, require an officer on higher pay than Rs. 25 or Rs. 30 to discharge the duties of Superintendent.

9. Should however this proposal also not be approved, I see no alternative except one of the following :—

(*a*) The Registration Department must arrange some how for the registration requirements of the ten villages for which the Sea Customs Superintendent is now Sub-Registrar, the Sub-Treasury must be closed and the Cocanada Town Sub-Magistrate must take over the present Sea Custom Superintendent's magisterial duties and be given in consequence the enhanced pay of Rs. 120 already allowed to several Sub-Magistrates in this district on account of specially heavy work. He may not indeed even then have quite so much as the Rajahmundry Sub-Magistrate whose average is 779 cases with 1,252 bench cases ; but a file of 555 cases with 1,752 bench cases much exceeds the limit of 450 cases with 400 miscellaneous items of work fixed in paragraph 28 of Board's Proceedings, No. 172, Land Revenue, dated 7th April 1892, for the regulation of the pay of Sub-Magistrates. The extra cost to Government will in this case be Rs. 240 per annum. The Sea Customs Superintendent's magisterial duties cannot possibly be taken over by the Cocanada Deputy Tahsildar Sub-Magistrate, for his magisterial duties (324 cases a year) already interfere too much with his multifarious revenue duties.

10. (*b*) The opportunity may be availed of to re-open and give effect to the proposal made in paragraphs 3 and 4 of my letter, Dis. No. 668-Eng., dated 31st May 1897 (copy enclosed), to the Board in the Land Revenue Department. That proposal is briefly to make the Cocanada division a taluk adding to it 30 villages (list accompanying the above-quoted letter) from the Rámachandrapuram taluk and so afford some relief to the Tahsildar of Rámachandrapuram which the yearly expansion of wet cultivation renders highly imperative. The Cocanada Deputy Tahsildar, too, if he is to do his revenue work efficiently, must be more free to move about in his division than he is now with his considerable magisterial file to dispose of 324 cases a year. He has as it is to collect—

	Rs.
(1) Peishcush	5,494
(2) Ryotwar miscellaneous	1,11,376
(3) Cesses	24,503
Total ...	1,41,373

He has besides a very large amount of income-tax and abkári rents and tree-tapping fees to collect. If he is given the 30 large villages of the Rámachandrapuram taluk also as proposed, he will have still more collection work and what must not be lost sight of, still more field azimash work to do too, than he has now with 2 Government and 61 zamindari villages to look after which contain 32,397 acres first crop wet cultivation and 6,394 second crop. This, however, is small compared with 146,076 first crop wet and 64,841 acres second crop wet, of the Rámachandrapuram Tahsildar who has only one Deputy Tahsildar to assist him. The Rámachandrapuram taluk contains 164 villages paying nearly 15½ lakhs of land revenue alone ; so the Tahsildar has almost more than one man however energetic and able can manage in these days of endless disputes about land, about water and about trees. He has also heavy income-tax work and a large abkári revenue to collect beside much work to do in connection with the acquisition of lands for the Public Works Department, &c. The transfer of 30 villages to Cocanada too will afford some relief to the Stationary Sub-Magistrate at Rámachandrapuram with his file of 907 cases a year. This proposal is consequently one to make Cocanada division a taluk with a Deputy Tahsildar and Sub-Magistrate at Coringa and the Cocanada Town Sub-Magistrate a Stationary Sub-Magistrate with an increase of pay to Rs. 120, because he must take over most of the work of the present Cocanada Division Deputy Tahsildar Sub-Magistrate whose file averages 324. If this proposal is sanctioned, a Special Sub-Registrar and establishment at Coringa will not be necessary, for the Coringa Deputy Tahsildar can do this also—the fee collections being paid over as contribution towards his pay.

The cost of this proposal will be as follows :—

	Rs.	
Cost of last grade taluk establishment on the old scale ...	496	
Deduct cost of Deputy Tahsildar and establishment at present	189	
	307	
Add cost of a Deputy Tahsildar at Coringa	154	
Add increase of pay to Cocanada Town Sub-Magistrate ...	20	
Total ...	481	per mensem.
	12	
Total ...	5,772	

This, no doubt, is a heavy increase of expenditure, but as a matter of fact the more thorough supervision of field work that it will render possible, will probably result in a yet larger increase of revenue. Besides in any case we must give the Tahsildar of Rámachandrapuram some relief. If this proposal is sanctioned, one temporary Deputy Tahsildar can be given him during November and December and again during the second-crop azimash season. Otherwise I shall probably at an early date have to propose two.

Resolution—No. 3, dated 3rd January 1899.

In its Order, No. 3821, Revenue, dated 24th September 1896, Government tentatively sanctioned the entertainment of an additional staff of Revenue Inspectors in the delta taluks of the Gódávari district at an aggregate cost of Rs. 5,688 per annum as shown in the margin and directed the submission of a report on the results achieved at the end of two years. The Collector now submits a talukwar statement comparing the revenue realized in faslis 1306 and 1307 under the several items * of water-rate with that which was received in faslis 1304 and 1305 and attributes the increase generally to the vigilant supervision of the additional staff. He points out that the area charged with fasaljasti in fasli 1307 was nearly double the figure of fasli 1304, a result which could not "possibly be ascribed to good seasons alone however favourable" and that in any case the increase of revenue from water-tax on poramboke and penal water-rate is by itself sufficient justification for incurring an annual expenditure of Rs. 5,688 on account of the additional staff. He accordingly recommends the immediate confirmation of this establishment.

—	Revenue Inspector		Temporary Revenue Inspectors on Rs. 30 for three months in each year.
	1st grade on Rs. 40.	2nd grade on Rs. 35.	
Rámachandrapuram	1	1	4
Narsapur	1	1	2
Amalápur	..	1	2
Tanuku	..	1	2
Bhímavaram	1	1	..
Cocanada division	..	1	..
	3	6	10
Cost per annum ..	Rs. 1,440	Rs. 2,520	Rs. 900
	Rs. 4,860		
Pay of 9 peons on Rs. 6 each to 9 permanent Revenue Inspectors	,, 648		
Pay of 10 peons on Rs. 6 each to 10 temporary Revenue Inspectors for three months.	,, 180		
Total ..	Rs. 5,688		

—	Fasli 1304.	Fasli 1305.	Fasli 1306.	Fasli 1307.
	Rs.	Rs.	Rs.	Rs.
* (i) Water-tax on wet lands	11,47,809	11,57,890	13,11,439	13,49,656
(ii) Tirwajasti	62,613	1,45,240	1,06,779	85,890
(iii) Fasalja-ti	98,596	1,12,638	1,70,093	2,45,207
(iv) Water-tax on minor inams ..	6,41,218	6,67,954	7,39,268	8,40,627
(v) Water-tax on zamindari and agraharam villages	2,50,913	2,88,157	3,01,273	3,55,599
			5,879	8,659
(vi) Water-tax on porambokes ..	3,885	3,388	32,461	33,873
(vii) Penal water-rate	24,445	20,427		

2. The delta taluks consist for the most part of irrigated land and the use of Government water being optional on the part of the ryots, there is great room for fraud and Government will sustain a heavy loss of revenue year after year unless adequate supervision is exercised. The Board accordingly supports the Collector's proposal to incur permanently the expenditure which has already been temporarily sanctioned. The temporary establishment having been entertained in November 1896, the Board has authorized the Collector to retain it from and after November 1898 in anticipation of the sanction of Government.

3. In this connection, the Collector brings to notice that the inspection of cultivation and measurement of the areas under second crop in the Rámachandrapuram taluk cannot be adequately supervised by the Tahsildar and his Deputy. Under the proposals dealt with in the preceding paragraph, two additional Revenue Inspectors and four

assistant Revenue Inspectors for three months will be permanently allotted to the Rámachandrapuram taluk for purposes of inspection but Mr. Brodie states that the value of their inspections is in proportion to the extent of re-inspection on the part of their superiors and that their work will be of little value unless it is closely scrutinized by the Tahsildar or Deputy Tahsildar. He points out * that Rámachandrapuram is the heaviest taluk in the district and contains 164 villages, paying nearly 15½ lakhs of land revenue with 146,076 acres of first-crop and 64,841 acres of second-crop wet cultivation, and that the Tahsildar has also unusually heavy work in connection with the assessment and levy of income-tax and the acquisition of land for public purposes, to say nothing of the collection of a large abkári demand. He suggests that in view to give the necessary relief to the Tahsildar, the size of the Rámachandrapúram taluk should be reduced as proposed in the report on the sub-division of taluks dealt with in Board's Proceedings, No. 326, dated 5th October 1897, the reduction being effected by transferring thirty villages † with a beriz of Rupees 2,55,054 to the Cocanada Deputy Tahsildar's division and constituting the latter into a new taluk of the fifth grade with a Deputy Tahsildar and Sub-Magistrate at Coringa. Under this proposal, the Town Sub-Magistrate in the new taluk of Cocanada will become a Stationary Sub-Magistrate with jurisdiction not only over the town as at present but also over the northern half of the new taluk. He should receive an increase of Rs. 20 per mensem in his pay as the number of cases on his file will exceed the maximum limit fixed in paragraph 28 of Board's Proceedings, No. 172, dated 7th April 1892. The present Sea Customs Superintendent at Coringa will be raised to the position of a Deputy Tahsildar and Sub-Magistrate on Rs. 100, and besides exercising a more extensive magisterial jurisdiction, will continue to discharge the duties of Sea Customs Superintendent, Sub-Treasury officer and Sub-Registrar.

* In his letter to the Separate Revenue Department, R. Dis. No. 223-Rev., dated 10th October 1898.

	Number of ryotwari villages.	Beriz.
		Rs.
† Rámachandrapuram taluk (as reduced in size) ...	134	12,83,375
New taluk of Cocanada.	93	3,96,427

4. The additional expenditure involved in this proposal is estimated by the Collector at Rs. 5,772 ‡ per annum but he considers that the more thorough supervision of field work that it will render possible will probably result in a yet larger increase of revenue. The Collector points out that in case the above proposal is not approved, the Tahsildar should be given the assistance of a temporary Deputy Tahsildar for five months in each year, two months in the first-crop season and three in the second-crop season, in order to ensure efficient re-inspection of second-crop cultivation. As the proposed sub-division of the Rámachandrapuram taluk will in any case take time to elaborate, the Board concurs in the Collector's recommendation that the entertainment of one Deputy Tahsildar should be tentatively sanctioned for three months in the current fasli (from March to the end of May next) for the purpose of assisting the Tahsildar in checking the inspection work of his subordinates. The Collector assures the Board that financially such a measure will produce good results, and the Board has no doubt he is right.

	Rs.
‡ Cost of a last grade taluk establishment on the old scale	496
Deduct cost of the present Deputy Tahsildar and his establishment.	189
Net increase ...	307
Add cost of a Deputy Tahsildar's establishment at Coringa ...	154
Add increase of pay to the Cocanada Town Sub-Magistrate ...	20
Rs. 481 per mensem. or Rs. 5,772 per annum.	

5. In its Proceedings, No. 326, dated 5th October 1897, the Board expressed its opinion that no change in the splitting up of heavy taluks including Rámachandrapuram was necessary; and Government deferred the consideration of the question

in view of the then existing financial pressure and of the fact that the improvement of the taluk establishments was then under contemplation. But in the circumstances now brought to notice by the Collector, the grant of relief to the Tahsildar of Rámachandrapuram by reducing the size of the taluk in the manner proposed seems to the Board to be deserving of consideration notwithstanding the extra expenditure involved. If, however, Government is not prepared to view this proposal favourably, the Board would recommend the adoption of the Collector's alternative suggestion to entertain a Deputy Tahsildar for three months from March to May next.

G.O., No. 6344, Revenue, dated 8th December 1897.

6. As stated in paragraph 3 above, the Sea Customs Superintendent at Coringa is at present doing the duties of a Sub-Magistrate, Deputy Tahsildar and Sub-Registrar also. The officer has very little customs work but the whole of his pay and that of his establishment * is debited to "Customs." The Board in the Separate Revenue Department accordingly called for proposals from the Collector for entrusting the work of the Sea Customs Superintendent to the officers of the Salt and Abkári Department. The Collector represents that it is not possible to relieve the Sea Customs Superintendent of his other duties without causing considerable local inconvenience or additional expense to Government. He reports that Coringa was the head-quarters of a Deputy Tahsildar as well as of a Sea Customs Superintendent until 1875, when, the trade of the port having declined, the post of Deputy Tahsildar was abolished in order to provide a Town Sub-Magistrate for Cocanada. The difficulties attending this measure were, however, soon recognized and the Sea Customs Superintendent was appointed in the same year as a Sub-treasury officer and Sub-Magistrate with jurisdiction over the villages which had constituted the division of the abolished Deputy Tahsildar. Mr. Brodie considers that by retaining a combined representative of the several departments, as at present, at Coringa, the convenience of the local public will be best consulted and that this consideration should take precedence of ideas of departmental uniformity. He proposes that the objection raised by the Separate Revenue Department should be met by debiting the pay of the officer and his establishment to the several departments as shown in the margin. The Board observes that this distribution of an officer's salary among several heads of account is opposed to the principle laid down in the Government of India Resolution communicated with G.O., No. 3444, Revenue, dated 20th August 1883. As the Sea Customs Superintendent at Coringa virtually occupies the place of the Deputy Tahsildar whose post was abolished in 1875, his main duties should be held to fall under Land Revenue and the whole of his pay and that of his establishment debited to that head instead of to Customs as at present, whether the customs work is transferred from him as proposed by the Separate Revenue Department or not. If the Deputy Tahsildar is relieved of his customs work, the Collector thinks that the cost of the establishment can be reduced to Rs. 122 † *per mensem* or Rs. 1,464 *per annum*.

	Rs.	
1. The Registration Department ...	50	(+ the usual commission, &c.).
2. The Judicial (Law and Justice) ...	40	
3. The Revenue Department ...	32	(of which Rs. 6 may be transferred to Jails).
4. The Sea Customs	19	
	141	

	Rs.
* Sea Customs Superintendent	70
One head clerk	20
One second clerk	15
One weigher	7
Four peons on Rs. 6 each	24
One masalchi	5
	141

	Rs.
† Deputy Tahsildar	70
One head clerk	20
One second clerk	15
Two peons on Rs. 6 each	12
One masalchi	5
	122

7. As an alternative measure, the Collector proposes to leave the Registration Department to make its own arrangements for the registration requirements of the ten villages for which the Sea Customs Superintendent is now Sub-Registrar, to close the sub-treasury and to transfer the magisterial work to the Cocanada Town Sub-Magistrate with an increase of Rs. 20 per mensem to the pay of the latter. The Board considers that this proposal involving as it does an increase of only Rs. 240 per annum is the most acceptible, if the Cocanada division cannot be constituted into a taluk and it is found possible to relieve the officer now stationed at Coringa of his customs work. The Inspector-General of Registration will, however, have to be consulted as to whether any extra cost will be entailed by arranging for the conduct of the Sea Customs Superintendent's registration work.

(True Copy and Extract.)

(Signed) L. D. SWAMIKANNU,
for Acting Secretary.

To the Secretary to Government, Revenue Department,
with two enclosures in original to be returned.
" Collector of Gódávari.
Copy to the Separate Revenue Department.

Read—also the following telegram from the Collector of Gódávari, dated 26th May 1899.

"Your 72. Deputy Tahsildar of Prattipadu assisted Tahsildar, Rámachandrapuram, without prejudice own duties; no longer required."

Order—No. 509, Revenue, dated 1st August 1899.

Miscellaneous.

The permanent retention of the additional staff of Revenue Inspectors entertained at an aggregate cost of Rs. 5,688 *per annum* in the delta taluks of the Gódávari district is approved and sanctioned.

2. The Government accepts the proposal in paragraph 10 of the Collector's letter, dated 10th October 1898, to constitute the Cocanada Deputy Tahsildar's division a new taluk at an additional cost of Rs. 5,772 *per annum*. It is not clear, however, why the number of villages to be transferred from Rámachandrapuram should be restricted to 30 and why Rámachandrapuram should not be still further reduced. The Board of Revenue is requested to report further on the point and to submit detailed proposals for giving effect to the scheme from 1st April 1900.

3. The Government agrees with the Collector in considering it expedient to maintain an officer at Coringa who shall unite in himself the offices of Deputy Tahsildar, Sub-Magistrate, Sub-Registrar and Sea Customs Superintendent. The entire cost of the Deputy Tahsildar and his establishment will be debited to "3. Land Revenue."

(True Extract.)

Ag. Secretary to Government.

To the Board of Revenue (Land Revenue), with enclosures.
" the Board of Revenue (Separate Revenue).
" the Financial Department.
" the Judicial Department.
" the Accountant-General.

Exd. A. F. Eccleston.

40 Copies.

[F. / 20]
200-4-8-99.

FINANCIAL DEPARTMENT.

C. No 3046. G.O. No. 509. Rev. Dt. 1.8.99.

NOTE FOR THE C. S.

Para 4 of the extract.

The sanction accorded for two years in G.O.R.Co. 1321. Fin. & 23.11.96 expired with October 1898 but the establishment was continued in anticipation of sanction of Govt. Submitted that the Board of Rev may be requested to report if it recommends the confirmation of the establishment with a prospective effect. There is provision in the budget. The Board of Rev will have to submit a proforma statement.

Para 2 of the current.

The Board of Rev will have to elaborate its proposals.

Para 3 of the current.

A reduction of establishment under

Para 2. of B. P. No 3 Dt 3-1-99. (page 7 of current)

Let the Board see to the Cmd 21. VIII

Item 40. on page 46 of G.O. No 1180. Fin. Dt. 6-12-98. included in Rs 45000 for temporary est. on page 36. C.B.E.

P x G.O. No 604. Fin Dt 21-5-98

under 9 customs and an increase under 3. Land Rev are involved. The Board of Rev may be requested to report whether effect may be given to these from the 18th April 1899 or from the 18th Aug 1899. Proportion statements showing reduction under 9 customs and increase under 3 Land Rev are necessary. So also a reappropriation statement for the transfer of the budget allotment from Customs to Land Rev.

a draft [illegible]

Mst
14.9.99

Memo no. Dirl 8

The Board of Rev will be requested to report whether it recommends the Rev Instructions and forms referred to in para 3 of the order being confirmed with retrospective effect from Nov 1898 when the sanction awarded in f.o. R no 1321. Dirl, dated 23-11-98 ordering Mr Shuttleworth to submit

submit the usual proportion statement.

2. He will further report the date from which effect should be given to the transfer of the establishment at Coimbatore from 9 customs to 3. Land Rev and submit proportion statements showing the alterations involved, as also a reappropriation statement for the transfer of allotment from 9 customs to 3. Land Rev.

Mst
14.9.99

20 The Board of Rev (L.R.)
" " (Sel.R.)
through the Rev Dept.

Order W. 1021 of 22 Septr
Record pending receipt of the necessary proportion & reappropriation Statements

Acct Genl (Pro)

Dept (Pro)

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

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

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 ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only

28/11
15-6-14

[G/40]

5,000—13-11-09.

DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 102 dated 22 9 1899

Date taken out.	For what purpose. Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
28 11 99	Surd	4107	1899		14/12/99	
2 7 00	"	2278	"		2 1 "	
20 7 00	"	2689	"		9/2/00	
28 1-14	Superintendent	Record	Section D.		4/2/14	
	WRD	281		WRD		
15-6-14	"	2199/14		"	20-6-14	