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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public — DÉPART

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to be folded or roughly handled

Public Opinion

Proposed creation of new Districts

THE large size of many of the districts often attracted attention. In 1857, the Government of Madras. Mr. Rickards, Cuddapah, Canara, Malabar, and Madras Government were opposed to difficulties caused by the Mutiny, and was done at the time. Subsequently, the North and South Canara Collectorate was abolished by the Rajahmundry, Guntur, and Masulipatam.

* Properly, "Krishna."

to traverse those districts. The Kistna of the Collectorate which the present transfer of one of its taluks consist of portions of the present Co. Some years later, in 1870, in connection with the union of the district of Trichinopoly Collector for the Collector at Trichinopoly district under the Collector of Tanjore district of Canara, North Canara, time, until the famine occurred from recovered, if we except the creation of which from the district to which to for reasons entirely unconnected with he said that the idea of making any Madras districts was practically abandoned. The immediate creation of more new Collectorates, or eight in all, led to consider the disadvantages to go to inconveniently large size of several of the show that the average area of the Collectorate is upwards of one million of 5,000 square miles, with approximately as a Collector should ordinarily be expected to manage. The Collectorates for which they recommend immediate relief are—

Kurnool,
Bellary,

Madras,
Tinnevely, and
Salem.

Out of these seven Collectorates the head-quarters of which are to be at—

Masulipatam,
Ongole,
Nellore,
Kurnool,
Bellary,
Anantapur.

Oosoor,
Salem,
Dindigul,
Madras, and
Tinnevely.

The four new Collectorates will be—
Ongole, comprising portions of the present Collectorate of Kistna, Nellore, and Kurnool;
Anantapur, comprising a portion (about half) of the present Bellary Collectorate;
Oosoor, comprising, apparently, the present Sub-Collectorate of Salem;
Dindigul, comprising portions of the present Collectorates of Madras and Tinnevely.

Presidency.

Presidency has been dividing some of the (Nary) Ricketts and dividing Bellary, districts; but the owing to financial causes, nothing led into two districts, about the same time, the three districts of under the designation

and Kistna, so two great rivers which be observed, is one propose to reduce by Ongole, which is to Bellare, and Kurnool.

Provincial Finance contemplated the substituting a Sub-present Trichinopoly the sub-division of the bay; and from that

Madras Presidency has not yet the Nilgiri district, the separation as formerly, it has resorted size of the latter district, it may their reductions in the size of the The Madras Government, and the eventual creation of four they say that they have been lately administration resulting from the limits of their Presidency. They is 6,012 square miles, and the a half. They consider an area population of a million, to be ed upon to manage. The Collec-

† This is the measure referred to in the letter of the Government of Madras to the Government of India in the Financial Department, dated 27th September, 1870 (paragraph 11, near the end).

3 12 8

ment propose to reduce even
ectorates, are—

Coimbatore, and

e districts the subdivision of
Ricketts, the Madras Gove

but the question should be dealt with marches with the two not

These recommendations, it may be noted, have been expressed in answer to a general question of the size of the force proposed by them for opposing Sir John's operations. The reasons are stated in the following paragraph of the Government, under date the

the Madras Collectorate, the Government proposed to that expressed by the Commission at present assisted, the duties of the collector are overburthened with details of revenue; and that they have not the means of improvement, which the interest of the people should have. But, admitting this, it is argued that their remedy was not to increase the details, but to remove them. They consider that the Madras Government officer can overlook and care for, and that his assistance in having consideration of his business, and his hands more free to attend to the details of the revenue, is a distinct advantage, it is a distinct would make it less likely to be made against the public peace is not a guide which all generous minds feel to be a guide to its success, which is a sure guide to its success, and are a

...needless for the Govern
...of this chapter, th
...maintaining a district as a
...13,500 per annum
...small establishment
...office would not be
...the pay of which
...letters issuing from a
...the extent of
...be built, new
...this at a time
...and aqueducts,
...retarded; then
...of the
...do not follow
...the object to
...the time at

...opposed to
...grounds:
...authority, and
...lead to unity

the land-revenue depends upon it is desirable that the sources of the limit as the lands to be supplied, be the case in large districts than in

conducted where
large, than where

only in the matter
ry buildings, would

me in mind that Sh
ons in the salaries
together opposed.

Government of 1857 was
is, the Governor, was,
error that Madras has

Member of Council
of long and varied
vice in the Presi-
Commissioner of
er of Council, had
e and the Judicial,
able man, whose
cation. between the

Mr. Henry Forbes,
on Sir Henry Ricketts,
Madras Collectors. He
served for many years
under Lord Dalhousie's
(Sir Thomas) Pycroft,
missions on this question,
public servants I have ever
regarding the personnel
right that the objec-
now advocated, should
ation of the men who

force in several of the Madras Resolution of 1854. The argument of scarcity would almost certainly be, men possessing the office of Collector, if the objection which presents itself of expense; and deserving of attention. It is proposed to add a little over two Head Assistants, and extra charges, and Bernard observes, it is said of the new additions to the may necessitate; nor supervision now in force: is to be increased, is to be reduced, the long been felt by some of the Madras system of, if it were a choice

between reducing the size of the
agency for purposes of local
arrangement would greatly twi

charges, and providing a super-
vision, the advantages of the latter
of the former.

7. Confining myself for the
Madras, I am convinced to say that I am not convinced of the necessity of
establishing two districts. Salem lit-
work, although its division, or Balaghat
Collectorate, differs
language of the pe-
as both parts of the
special grounds for
which appears to
advisable to afford
think, could be suff-
and Madura districts
and Tinnevely. A
ment of Lord Napier's
Collectorate with
maintained, I see no
Collectorate should
me to need reduction
of the proposed Col-
Kistna district was pro-
posed.

three districts of Rayachoti, nor is it very long since portions of the
added to the Kurnool district. But the area, population, and revenue of the
Kistna district are all very large; the western taluks of Kurnool are a good
deal isolated by mountain ranges; and Nellore is a large straggling district,
over which it must be difficult for a Collector to exercise adequate supervi-
sion. But the establishment of a Collectorate, with its head-quarters at
Ongole, will render necessary the establishment of a new District Court; for it
would be impossible to include the new Collectorate under the jurisdiction of
any one of the three Courts, under which the taluks which compose it are at
present placed. This should be referred out to the Government of Madras.

8. I have no doubt as to the expediency of sub-dividing the Bellary Collec-
torate: it is an extremely large district, with an area of 11,000 square
miles, the whole of which is held on ryotwari tenure. The sub-division of this
Collectorate does not necessarily involve the establishment of an additional Dis-
trict Court, which becomes practically a necessity when portions of two or more
Collectorates are formed into an additional Collectorate. In Bellary the litiga-
tion is of a very simple character, and, although the criminal business is some-
times heavy, it has never been proposed to divide the district on this account.
There is no reason, as far as I am aware, why the District Judge of Bellary
should not have jurisdiction over the Collectorates of Bellary and Ananti-
pur. In Madras, the improvement of the officers of the Courts, is a far more
additional District Courts.

9. The Collectorate of Malabar, leave as it is for the present, is, in my opinion, far more in need of sub-division
than any of the districts which have been named, except, perhaps, Bellary.
I would not defer this arrangement until the transfer of Coorg to the Madras
Presidency is carried out. The work in Malabar is exceedingly heavy. The
population is dense. It is the only Malabar district in which there is any
element of political anxiety, and the land tax is a good deal below what it
apparently ought to be. There may be objections to revising the assessment on
the land in Malabar, but the tax on cocoanut trees, which in that district forms
a considerable item of revenue, has long been considered to need revision; and,
on the whole, I have no doubt that two Collectors might advantageously be
employed in that district. For judicial purposes it has long been divided, so
that there would be no increase of charge on this account.

Something has lately been done in this matter, but I have no doubt that more is required.

employed in that district. For judicial purposes it has long been divided, so
that there would be no increase of charge on this account.

10. The upshot is, that I would sanction the establishment of two out of
the four new Collectorates proposed by the Madras Government, and also the
immediate sub-division of the Collectorate of Malabar, as well as the establish-
ment of a new District Court for the Ongole Collectorate. I would reply
to the Government of Madras to the above effect, and would say that the
Government of India are not satisfied as to the necessity of creating the
proposed Collectorate of Dindigul, the formation of which would involve
the establishment of an additional District Court; that they doubt the
necessity of sub-dividing the Collectorate of Salem; that they are pre-
pared to recommend to the Secretary of State the sub-division of the Collec-
torate of Bellary, and the formation of the proposed Collectorate of Coorg,
and also the establishment of a District Court for the latter Collectorate; and
that, agreeing with the Madras Government as to the expediency of sub-divid-
ing Malabar, they consider that the arrangement should not be postponed
until the transfer of Coorg to North Malabar. In regard to the proposal
to relieve the Madura and Tinnevely taluk, it should be suggested to
the Local Government that a portion of the former may be added to the
Trichinopoly Collectorate; their attention being called to the opinion held by
Lord Napier's Government in 1870 with reference to the Trichinopoly Collec-
torate, and it may be said the Government of India do not see the necessity of
reducing Tinnevely. I would, at the same time, intimate that the Governor
General in Council will be prepared to consider any further representations which
the Government of Madras may deem it proper to make on the subject of the
sub-division of their Collectorates; but such representations should be
accompanied by full statements, in the proposed form, of the financial results
of their proposals, and that it should be considered and explained whether
those proposals involve, or are likely hereafter to involve, any re-arrangement
of the judicial jurisdictions. The exact delimitation of the new Collectorates,
which it is now proposed to sanction, and of any others that may be recom-
mended, should be explained.

11. I would fix the salaries of the Collectors of Ongole and Anantipur,
and of the Judge of Ongole, at Rs. 1,800 per mensem. North Malabar should
be a first-class Collectorate. Living there is expensive; and, when Coorg is
added to it, North Malabar will be an important charge.

12. I have said that the establishment of an effective system of local ad-
ministrative supervision in the Madras Presidency, appears to me to be more
important than a reduction of the area of some of the Collectorates; and, in
replying to the Madras Government on the latter question, I think it would
be well to urge the former question upon their immediate attention. My
view hitherto has been, not to abolish the Board of Revenue, but to increase the
number of members of that Board from three to four, and to give to each
member a definite territorial charge, each district of which he should be
obliged thoroughly to inspect not less than once in two years, and for the ad-
ministration of which he would be personally responsible. Each member of the
Board of Revenue would thus combine in himself the functions of a Revenue
Commissioner and the functions of a member of the Board. In the former
capacity, he would inspect the districts included in his charge; he would
receive and pass orders on the reports of, and appeals from the decisions of
the Collectors, except in matters involving general principles of administration
or of policy, which would be referred to, and disposed of, by the collective
Board; and, in the latter capacity, he would take his share with his colleagues
in the disposal of general questions of the character of those just alluded to.
This suggestion is a compromise between the maintenance of a Board, the
members of which, as a rule, are stationary, and the substitution of Com-
missioners for the Board. The objection is one, of which the solution is by no
means free from difficulty, and in regard to which there has not been by any
means a consensus of opinion in other parts of India, any more than at
Madras. When, at the instance of Sir Frederick Halliday, then Lieutenant-
Governor of Bengal, the question of abolishing the Boards of Revenue was
brought under consideration by Lord Dalhousie's Government in 1855, there
was so much difference of opinion, and the measure was so much opposed,

especially in the North-Western Provinces, where, as in Bengal, there have long been Commissioners, as well as the Board, that in both those provinces the Boards of Revenue still exist. In regard to the Bengal Board, it may certainly be said that it is now a Board only in name; for the business, for some years past, has been divided between the two members—one member taking the revenue business, and the other the miscellaneous sources of revenue; and practically, therefore, the members of this Board are separate Chief Commissioners of Revenue in the Departments over which they respectively preside. In Bombay there has never been a Board; but, even there, opinions have differed as to the merits of the present arrangement; and in 1855, about the very time that Sir Frederick Halliday was advocating the abolition of the Bengal Board of Revenue, Lord Elphinstone, who had formerly been Governor of Madras, recommended the establishment of a Board at Bombay, on the ground that the existing arrangement of Revenue Commissioners brought before the Government a better mode of dealing with the city of revenue details which would Elphinstone's opinion, seems to be better than that of a Board of experienced Revenue officers. Lord Elphinstone, that there was a tendency on the part of the Revenue Commissioners to shirk responsibility, and to refer questions to the Government which ought to have disposed of themselves; and, further, that as a difficulty of seniority, for the selection of the fittest man, irrespective of seniority, for the appointment of a Commissioner, in which he might be brought into direct control over, and placed in direct control over, an arrangement which would be certain to excite jealousy; but the same jealousy," His Lordship considered that it would be better to select exclusively with reference to ability and fitness. There would be, I think, a good deal of force in the remarks just quoted, if it were the fact that, as a general rule, the fittest men, irrespective of seniority, were usually appointed to the Boards of Revenue; then, as at Madras, there is no distribution of duties or separation of responsibility among the members of the Board. The result, however, of my observation, extending over many years, is, that men have occasionally been appointed to the Madras Board of Revenue who would never have been selected for the office of Revenue Commissioner, and probably not for the Board, if each member had been invested with a separate territorial charge, and with distinct responsibilities. I would add that the want of any provision at Madras for the inspection of districts by a superior officer, has been painfully impressed upon my mind on more than one occasion, and long before the occurrence of the recent famine. It is not always possible to select thoroughly competent men for the office of Collector. It is obviously much easier to select three or four good Commissioners than twenty good Collectors; but the Madras system presupposes that the Collectors need an personal supervision, and that the only control over their proceedings which is needful, is that which can be exercised by a central authority. And it is not only the indifferent District Officers who require the occasional visits from a selected officer of more than ordinary ability and zeal. Even an officer, in the opportunities which would be afforded of discussing questions of revenue or administrative policy, and of gaining a good deal of experience. In this respect the Collector of a district is generally isolated. The Judge is generally occupied with the duties of his office, and has nobody of his own standing within the district to whom he can refer any of the difficulties of his position. The Collector, on the other hand, is generally surrounded by the ablest and most zealous of the district officers, and is enabled to tell me how much he felt this want of a superior officer on this account, of occasional visits from a superior officer.

existent. In regard to the Bengal Board, it was a Board only, in name; for the business, between the two members—one member being the other the miscellaneous sources of information—the members of this Board are separate from the Departments over which they respectively preside. It has never been a Board; but, even there, under the present arrangement, and in 1855, Mr. Halliday was advocating the abolition of the Board. Mr. Elphinstone, who had formerly been in charge of the establishment of a Board at Bombay, was in favour of the management of Revenue Commissioners of the city of revenue details which would have been experienced Revenue officers. Lord Dalhousie said, that there was a tendency on the part of the Revenue Commissioners to shirk responsibility, and to refer matters to the Government without thought to have disposed of themselves; and he was in favour of selecting the fittest man, irrespective of rank, as a Commissioner, in which he might be able to exercise direct control over the Department, and placed in certain position, and an arrangement which would be certain to excite jealousy; but the same jealousy," His Majesty's Government. If it were the case that if the appointment had been to a single person, as one of the members of that Board, it would have been selected exclusively with reference to

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ears, is, that men have occasionally
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...on this account, of occasional
views which I entertain on this
with the majority of Madras
a great deal of correspondence
the result is, that the Board still
of Sir Thomas Munro, except

from four to three, and

that, consequently, personal inspection of a district by a member of the Board, is more rare than it was formerly. When Sir Henry Ricketts, in 1857, recommended the abolition of the Board, and the appointment in its stead of a Chief Commissioner of Revenue and six Revenue Commissioners of Divisions, the Madras Government, composed, as I have said, of men of considerable ability and experience, were unanimous in their opposition to the arrangement. They objected to the appointment of Divisional Commissioners on the ground that—

And in regard to the appointment of a Chief Commissioner of Revenue in substitution of a Board of Revenue, they remarked that such an arrangement was wholly unsuited to the circumstances of the Madras Presidency.

in many important particulars, different from that followed in Tanjore; and the system in both districts has not a feature in common with the ryotwari system of the Ceded Provinces, while the village rents in part of the Northern Circars, or with the practice which obtains in any other district of the Presidency. Malabar and Canara are, again, distinct from all. Under these circumstances, the Government would be in the last degree unwilling to forego the advantages derived from the collective experience of a Board, and to feel themselves dependent on the advice of a single officer whose practical experience could not have been gained in a third of the twenty districts whose varied systems of administration would be called upon to control."

Ricketts' plan, the Chief Commissioner would have at his command the varied experience of six selected Commissioners; but, even if they have some force with reference to Sir Henry Ricketts' recommendations, the arguments advanced by the Madras Government in 1857 have very much less applicability to the plan of retaining the Board for discussion and consultation on important questions of policy, and, at the same time, vesting each member with a separate territorial jurisdiction, and with distinct responsibilities of supervision and of executive control; and I think that this latter plan should be suggested to the Government of Madras as an alternative to the complete abolition of the Board, and to the substitution for it of the Bombay system of Revenue Commissioners.

necessary to attach to each member of the Board in his capacity of Revenue Commissioner, and the establishment which it will be necessary to retain for the disposal of the business of the Board as a collective body, will, together, prove to be too costly to admit of the arrangement being carried out. Other difficulties of detail in the working of the arrangement may possibly present themselves, which have not occurred to me; but I think that the scheme is deserving of examination. If it be found impracticable, then I am clearly of opinion that the Board should be abolished and Revenue Commissioners

substituted for it. If this last plan be adopted, I agree with Mr. Bernard in thinking that four Revenue Commissioners, in addition to the Salt Commissioner, who should be invested also with the supervision of the Customs Department, will suffice. I should be disposed to fix the salaries of the several Commissioners at a uniform rate of Rs. 3,500; but on this, and on all points of detail, it will be necessary to consult the Government of Madras.

16. I would certainly retain the Inspector General of Police:

17. I cannot conclude this note without expressing my hope that, in any communication which may be made to the Government of Madras, care will be taken to avoid the use of expressions which may imply any extreme depreciation of the administrative arrangements at present in force in that Presidency. I

entertain very little doubt that, if an impartial examination into the condition of the several provinces of this Empire could be conducted by thoroughly competent men, it would be found that Madras is by no means one of the worst administered Provinces in British India. Even in regard to the Madras Board of Revenue, which it is the fashion to condemn in somewhat unqualified terms, and which it is now proposed either to reorganize or to supersede, it should not be forgotten that it has done excellent service in its time, in building up and developing a revenue system, which, I believe, is superior to the revenue system of any other Indian Province.

A. J. A.,—22-7-78.

*Copy (Public) of India Office, London, 5th Dec 1878.
From - His Majesty's Secy of State for India
To - His Excellency the Right Honble the Governor
General of India in Council.*

*The Despatch of your Excellency in Council
dated 26th September, 1878, relating to
certain propositions of the Govt of Madras
for strengthening the administration of that
Presidency, has been considered by me in
Council.*

*2. The Govt proposes at once to create four
districts, and eventually four more. Your
Excellency in Council approves of the design,
but remits the scheme for re-consideration,
on the ground that the probable expense has
been under-rated, and you recommend that
both Judges and Collectors be graded as in
other parts of India. Of the propriety of this
suggestion I have no doubt, and I think it
will commend itself to the Govt of Madras.
You also propose the appointment of Revenue
Commissioners, each with executive authority
over several districts, in the place of the pre-
sent Revenue Board. I shall be glad to be
furnished with an expression of the views
of the Madras Govt upon this proposal.*

*3. The subject has been taken up by
your Excellency in Council in a liberal
spirit*

kind, and I feel confident that at no
great distance of time some very practical
and efficient reforms will be introduced
to the administration of Madras.

I agree with your Excellency in Council
highly appreciating the foresight which
the Govt of Madras to make these
important suggestions, and I sanction the
proposals for the creation of three new
districts.

True Copy

John A. Thorne

Registrar - Home, R. & A. Departt

L. M. D. E.

in Pub. 75/11

Mr. J. Fort William, the 14th January
1841. H. Bernard, Esquire.
Offg. Secy to the Govt of India.
To - The Secy to the Govt of Madras.

A copy of the report from Mr. W. D. D. D.
to the Govt of India, N. 141, dated the
14th ult., was communicated to the Govt of
Madras with Secy. Genl. Secy. Dated the
14th of the same date. I am now directed to state
that the Governor General in Council has
authorized the creation of three new districts in
the Madras Presidency. I am to request that
His Grace the Governor in Council may be
moved to submit a detailed statement showing
the cost of the extra establishments involved
by this arrangement, as well as of the savings
to be effected in the establishment of the re-
duced districts.

2. His Excellency in Council desires that
a scheme of pay for the Collectors and
Judges, so as to provide funds for the appoi-
nment of Collectors of the new districts, may be
submitted as soon as possible; and that the
Govt of India may also be favoured with an
early expression of the opinion of the Govt of
Madras on the proposal made in my letter
of 25th September last for substituting a
and Revenue Commissioners in place of the
present Board of Revenue.

3. The Gov. Genl. in Council further desires
that

Public (11)

Misc
217

India O
London 5 Decem

From
The Govt of
Home Dep

2/18th
R/25 } January 18

C. No. 167

Regarding change
in Districts.

The original was unsent
This is a copy sent from
India.

My Lord Int.

1. The despatches of
Your Excellency in Council
dated 17 October 1878
relative to the proposed
changes in the administration
of the Madras Presidency
has been considered by me
in Council.

2. In reply I forward
for your information copies
of my despatch in answer
to that of the Government
of India, dated 26 September
1877 of 1878, from which
you will perceive that
the creation of three new
districts in the Madras
Presidency has been
sanctioned and I am

This Excellency
The Most Noble
The Governor in Council
Fort St. George.

that your grace
will with at your
assent forward
the letter of the
Council of India dated
September 17th 1747 of
1748, and with in that
bring to the knowledge
of the Supreme Government
the facts and arguments
advanced in the despatch
now under acknowledgment.

I have &c.

(sd) Cranbrook.

116
Pulse
5th Dec

Copy
Letter to Gov. Secy
1870.

116
D. H. H. H.
May 16th 81.

116
My dear friend

The Govt.
wish to know what
buildings there are
at Annapolis which
would suffice as
an emergency for
a collector's head
quarters office

in

Recd 12th Jan 1879
Sir Thompson & Co. Bay

in the recent of the
division of the
district

...
...
(Sd. C. Davidson)

Sd. J. J. J. J. J.

R. D.
7 MAY 81

Landrock
16th May

My dear Mr. Davidson,

There is a good bungalow
at Annapore, lately built by
the D. N. S., which would answer
the Collector's Clubhouse at once
and might be added to. It was
the Sub-Division Office and is
very spacious. It has lately
been put in good order, out of the
sub. by the D. N. S.

There are also 2 smaller bungalows
near it. and at some distance
a traveller's bungalow of the ordi-
nary type, which was lately rented
by the Asst. Super. of Police. It is
now, I think, in one of the two
smaller bungalows above men-
tioned. Except the traveller's

My dear Mr. ...
I have enclosed some ...
to you ...
I am ...

20.
Bungalows etc the buildings are
private property, but obtainable
at a small rent. If I recollect
correctly, the big bungalow was
rented by the D.N.W. for Rs. 50 per
month. The property might doubt
less be acquired at a reasonable
price.

There would be no difficulty
in chartering a bullock cart at short
notice at Anantapur.

Yours sincerely

J. H. ...

P.S. The big bungalow had been taken
by the D.N.W. for a fixed term, which
had not expired when the Department
was withdrawn from the District. It
was handed over by Col. Prendergast
to me, in case it might be of use to
the Revenue Dept. I am doubtful

the Capt. & others yesterday
 but as those will be
 here next morning. The others
 don't. I thought them for
 to leave this morning
 I have with me
 to send to the railroad
 what I have found

23.
 I have not a great
 deal of business of
 the kind of the last thing
 I have done.
 I have done a great deal
 of business of the kind
 of the last thing I have
 done.
 I have done a great deal
 of business of the kind
 of the last thing I have
 done.

23

Monday with a great
to the first session of
the National Convention
at Washington

for dinner

J. Davis

at the National Convention
the 16th of the month of

NOTE 25
We should certainly have referred to the Board for information, and it will be undesirable to incur any further delay. 29

I suggest that the letter be despatched on the packet sent in, if necessary, for preparation of any further statement required. Cll

29/8

U. 2512
Dr. Thompson & Co.

are numerous &
graphical

[illegible]

Slaves	
Agent	2420
by Assistant	
Collector	810
Deputy	
Collector	250
Treasury Deputy	
Collector	250
Collector's Establishment	
Agent	207
by Assistant	
Collector's Establishment	177
Agent	
Deputy Collector's	
Establishment	130
Meeting Expenses	917
Miscellaneous	700
Total for	7991
Account	

Sub Collector	125
Deputy Collector	
Sub Collector's Establishment	
Deputy Collector's Establishment	
Miscellaneous	
Total per month	2.27
Total per season	5.77
and Total per annum	68.62
add cost of additional police	1.70
Total	70.32

have been subject to
 the same, & together
 with the various
 of the paper, depending
 upon the character
 of the account of
 them, should not be
 taken as subject to
 future modification.
 The same, however, for
 the Honorable
 the Speaker of the
 House, that the
 same should be
 included in the
 section of the new
 subject will be
 less than 100,000,
 and within this
 time, I am, & expect
 the section of the
 same, passed in
 and of the same
 effect.

84

of the necessary
to the management
of the department
direct, which it is
perfectly the business
of the department
to accept of such
sanction, if being
desirable that the
change should take
place as early as
possible in the current
fiscal year, which
commences on the 1st
July.

The larger questions
raised in the course
that has passed between
this Government and the
of India will not
be ~~any longer~~ ^{any longer}
but ~~will~~ ^{will} again
be referred to the

26

Note.

Drift letter
to the Govt. of
India prepared
in accordance with
the instructions at
the end of ad so
from the Hon. W.
Liddleston dated
16/5/19.



37

Dr. from the Offg. Accountant
General.

grd.

2/5 Sept. 81.

Returning the papers in
connection with the proposed
new District of Anandapore.
with "Proposition statements
giving the result of the
alterations proposed in the
Revenue & Police Limits of the
existing Bellary Dt. -

Recd 8/9/81 with 2

38

Public Deptt

No. 12/12

The Secretary to the
Govt of India
Home Department

Sir,
Your letter of the 1st
January 1881, con-
cerning the creation

of the Governor General
informed to the creation
of three new districts
in the Madras Pres.
conditionally on the
prior decision of several
complicated questions
made by the Govt
of India.

2. The consideration
involved

involved in the proposals
to grade Collectors and
Judges & to substitute
Commissioners for the
B. & C. of the
are very numerous & complicated
and although this Govt
has given much
attention to the matter
they are not at this
moment prepared to
submit their final
views to the Governor
General in Council.
But as no system of
grading can affect
either present salaries
or for some time to
come modify the
financial aspect of
the question, the
temporary postponement
of

39

of decision will not,
the Honorable the Governor
in Council trusts, be
objected to, and he
therefore desires to
urge on the Govt of
India the immediate
adoption of the proposed
proposals for improving
the condition of the
Beltary district which
most loudly calls for
attention. The Indian
Government earnestly
trusts that the Governor
General in Council
will allow the proposed
to be applied in this
case without further
delay.
3. As to the increase

for dividing the
 numerous Ryotwari
 District of Bellary
 there has for years
 been extensive minority,
 and the accompanying
 proposition statement
 shows the cost of
 creating a new district,
 to consist of the mar-
 ginally noted taluks
 aggregating an area
 equal to the average
 of the districts in the
 Presidency with which
 also the remaining
 Bellary District will
 correspond.

no increase in the
 existing judicial
 establishment proposed.

Area 11,182 Sq. miles

Coorby 947.	Area Sq. Miles 5145.
Tadpatri 578.	
Anantapur 739.	
Shannamam 1098.	
Penunkonda 908.	
Kindupur 424.	
Madakasira 457.	

the Revenue Establish-
 ment of the Ryotwari
 District would
 be that shown below

	Rupies.
1. Collector	2200
1. Head Assistant Collector	810
1. General Deputy Collector	250
1. Treasury Deputy Collector	250
Collectors' estab. & Assistant	2337
Head Assistant Collector's establishment	177
Deputy Collectors' establishment	130
Travelling allowances	97
Stationery &c.	700
Total per annum	7997

From this sum, if not,
 however be deducted
 the undiminished charges
 which under the altered
 administration would
 no longer be necessary.
 Expenses
 1. Sub collector } 1254
 2. General Deputy } 250
 collector }
 3. Sub collector } 435
 Establishment }
 4. Deputy collector } 180
 Establishment }
 5. Miscellaneous } 200
 Total per annum } 2272
 Net per annum } 5719
 6. Net per annum } 68,620
 7. Total cost of } 746
 additional police }
 Total 83,374
 8. It has been found
 difficult to estimate
 with

44 with previous the cost
 of the police depart-
 ment required for
 transport, and the
 amount set down
 above must be repaid
 as subject to future
 modification. allowing
 however, for this, that
 Honorable the Governor
 in Council consider
 that the utmost expense
 involved in the creation
 of the new district
 will be less than Rs 90,000
 yearly and within
 this limit I am to
 request the sanction
 of the Governor General
 in Council to the im-
 mediate appointment
 of

of the necessary staff
for the management
of the Chantafou
district which it is
proposed to constitute
immediately on receipt
of such instructions.

6. The larger questions
raised in the corre-
spondence that has
passed between the
Govt. and the Govt.
of India will be
further considered,
but I am again to
express the earnest
hope of the Governor
in Council that the
urgently needed
change above advocated
may not be postponed
pending

46 pending the settlement
of larger complicated
administrative questions
only remotely con-
nected with it.

Atacama
8^{Sept} August 1881

Statement of Proposal

[illegible]

Superintendent
J. E. [unclear]
[unclear]

Amounts

- Office
1 25 class [unclear]
1 25 class [unclear]
1 25 20 [unclear]
1 25 15 [unclear]
2 25 12 [unclear]
1 25 10 [unclear]
1 25 10 [unclear]

clothing

Antiquities

Reserve

1 1/2 classing
 1 1/2 classing
 1 1/2 classing
 1 1/2 classing
 2 1/2 classing
 11 1/2 classing
 22 1/2 classing

Permanence

Nothing

nothing

Nothing

nothing

Grand total

At George
 2nd Office
 2nd September 87

H. H. H. H.
 Off. Account

52

Accountant General.

Accountant General.

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Spencer

[illegible]

1924

Statement of Proposition

Revision of Establishment

NATURE OF CHARGE.		Present Scale.		Proposed Scale.	
No.	Designation.	Pay.		No.	Designation.
		Minimum.	Maximum.		

PROPOSITION.		Grounds of Proposition.		Local Government's recommendation.		ORDERS OF THE GOVERNMENT OF INDIA.		
Permanent.	Temporary.	Decrease per month.	Increase per month.	Period.	Amount.	Period.	Amount.	Remarks.

Amount to be collected

*1. 1000
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Statement of Proposition

Ex- from Home. - parties to govern ent of India.		NATURE OF CHARGE.						
ce to which b. proposition s. offers.		Present Scale.		Proposed Scale.				
		Pay.		Pay.				
No.	No.	Designation.	Pay.		No.	Designation.	Pay.	
			Minimum.	Maximum.			Minimum.	Maximum.

Revision of Establishment.

Revision of Estimation.										Proposition.		Grounds of Proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA.		
Permanent.					Temporary.					Home Department.	Finance Department.			Other.		
Increase per month.		Decrease per month.			Decrease per month.		Increase per month.									
Amount.		Amount.			Period.	Amount.		Period.	Amount.				Remarks.	Remarks.	Other.	
RS.	A.	P.	RS.	A.	P.		RS.	A.	P.		RS.	D.	P.			

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Handwritten notes and signatures on the right margin.

61

Aspirant General.

49 62
Treasury Department.

No.

From H. J. Clogston Esq.

Fort Saint George,
Accountant General's Office,
September 1881.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS,

To THE Chief Secretary to Government,
Public Department.

18/9/81
Jm

SIR,

With reference to your official
Memo No 1525 dated the 9th September
1881. I have the honor to forward here
with duplicates of the 2 Proposition
Statements regarding the new
your district called for in the above

I have the honor to be
Sir,
Your most obedt Servt

H. J. Clogston
Offg Account General

1/11/81

53
62

54. Independent of the expense on account of the establishments of the Commission, which would arise for the custody and care of that part of the records of the Board, being the most considerable portion, which could not be divided among the Commissioners and would be required for reference by the Government.

55. The Board apprehend that the business of the Government itself in the Revenue Department would be very much increased by the proposed arrangement and that it would probably be necessary in consequence to incur a considerable additional expenditure in the Secretariat.

56. On the whole they are of opinion, after the most deliberate consideration, that the proposed measure could not be brought into efficient operation without a heavy increase of charge.

57. Having considered the question of the relative expenses of the Board of Revenue and of Commissioners, the Board proceed to examine more particularly the nature of the duties to be performed by the Commissioners and the powers to be vested in them according to Mr. Lushington's plan and the advantages expected from the change. It seems that they are to perform the same duties as are now performed by the Board of Revenue and to exercise individually all the powers now possessed by the Board collectively, but subject to the final orders of Government should the Collector wish a reference to be made; they are further to have power to examine cash chests, to call for any accounts and issue such orders to the Tahsildars or Revenue officers as they may think proper, settling copies of such orders for the information and guidance of the Collectors, and, finally, to adjust all boundary disputes between the several Collectors included in their charge. The other powers specifically mentioned by Mr. Lushington are comprehended in the general authority of the Board of Revenue to be transferred to the Commissioners.

58. Mr. Lushington expects that there will be a great saving of correspondence in consequence of this arrangement; but, unless a greater discretion is allowed to the individual Commissioner than has hitherto been vested in the Board of Revenue, which does not seem to be contemplated, and would be an expedient, it does not appear that any reference which is now made to Government could be dispensed with; all estimates of charges proposed to be incurred and all statements of charges actually incurred must be submitted as heretofore for the sanction of Government, and the same periodical statements and reports that are now submitted for the information of Government by the Board must be submitted by the Commissioner, and to enable the Government to do this it will be indispensable that he should receive the same information from the Collectors as is now furnished to the Board. The Court of Directors would probably require a complete record of the Proceedings of the Commissioners to be transmitted to them monthly as the Board's Proceedings are now transmitted. They will scarcely be satisfied to receive without that information of the whole course of administration which has always hitherto been furnished to them when that administration is carried on separately by individuals instead of by a collective body as heretofore.

59. When a difference of opinion occurs between the Commissioner and the Government, reference is to be made to Government. The Board apprehend that Collectors will send reference to the opinion of an individual Commissioner rather than for that of a Board of three or four Members, and that references to Government on disputed points will be more frequent than they are at present. The correspondence which the Commissioner is to carry on with the Collectors' servants will be very likely to afford occasion for such discussion. The Government will probably continue to refer to the Commissioners for their consideration questions of general policy connected with the administration of the country as well as questions particularly affecting the revenue in its various branches as they have hitherto referred such questions to the Board of Revenue.

60. In such cases delay and embarrassment would frequently arise from the Commissioners being obliged to postpone the consideration of the subject until their return to the Station should enable them to refer to the records of their office, and the Government, instead of receiving an opinion formed upon a general view of the question in all its bearings, would receive four different reports written without the advantage of personal communication and therefore likely to contain much greater contrariety of opinion than would exist if the parties had the opportunity of hearing the objections which might be urged to each others views. Mr. Lushington is entirely in error, as has been observed above, in supposing that the original reports of Collectors are not now submitted to Government; the arrangement here commended is to be effected under a system of separate Commissioners. At present the vicinity of the offices of the Government and the Board admits of original papers being sent from one to the other without inconvenience, but under the arrangement which it is proposed to introduce, either paper must be copied before it is forwarded by the Commissioners, which would often be a source of injurious delay, or a transcript must be made in the office of Government before it is returned; and on emergent occasions requiring prompt communication with the Government, when the Commissioner may be at a distant station, or his place of residence may be uncertain,

Native servants in the districts

Native Establishment.			
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300	0	0	0
310	0	0	0
320	0	0	0
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380	0	0	0
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410	0	0	0
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430	0	0	0
440	0	0	0
450	0	0	0
460	0	0	0
470	0	0	0
480	0	0	0
490	0	0	0
500	0	0	0
510	0	0	0
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880	0	0	0
890	0	0	0
900	0	0	0
910	0	0	0
920	0	0	0
930	0	0	0
940	0	0	0
950	0	0	0
960	0	0	0
970	0	0	0
980	0	0	0
990	0	0	0
1000	0	0	0

527-5-0 per mensem X 5 = Rs. 4,220-0-0 for 12 months.

According to the plan of Mr. Lushington the Commissioner must be travelling at least eight months and to his estimated annual charge for the Commissioner's salary and establishment will be Rs. 4,220, which added to the charge for the carriage of records and extra charges incident to travelling besides the usual Saderward, of all which the Board can form no estimate.

Commissioner's salary	Rs. 4,220-0-0
Establishment	Rs. 2,707-2
	Rs. 71,708
	Rs. 2,707-2
	Rs. 2,15,000

Rs.	1,400
Rs.	6,900
Rs.	19
Rs.	67,300
Rs.	2,707-2
Rs.	3,54,272
Rs.	3,51,372
Rs.	2,71,972
Rs.	79,811

necessary to enable them to perform the duties of the Commission, which, considering the distance to be travelled by the Commissioners annually in visiting the districts to be placed under their charge, must amount on the whole to a large sum.

By Mr. Secretary Chamber's letter, dated 11th March 1871.

Rs.	2,74,961
Rs.	25,000
Rs.	2,99,961
Rs.	2,54,272
Rs.	2,40,000
Rs.	1,14,973

The Board have made out a list of the establishments which they conceive would be requisite for this purpose which is entered in the margin. The rate of pay proposed to be given to the Sheristadars is that of Sheristadars of the First Class in Collector's Cutcherries. With the addition of twelve Peons these two establishments will involve a charge of Rs. 1,229 per mensem, or Rs. 19,548 per annum for their pay alone. But besides their pay it will be necessary to allow batta to the servants while travelling. According to the principles of the rules by which batta is now regulated, the least that can be allowed on this account is half pay within the maximum limit of Rs. 87 per mensem. The statement in the margin shows that the charge on this account for a whole month will be Rs. 527-5-0. Upon this computation the Commissioner must be travelling at least eight months and to his estimated annual charge for the Commissioner's salary and establishment will be Rs. 4,220, which added to the charge for the carriage of records and extra charges incident to travelling besides the usual Saderward, of all which the Board can form no estimate.

50. Mr. Lushington proposes to allow Rs. 48,000 per annum to the Commissioner to cover all his charges in this establishment as above estimated makes the total charge for each Division, exclusive of contingent expenses, Rs. 71,708 and the aggregate amount for the four Divisions Rs. 2,86,872 instead of Rs. 2,16,000 as estimated by Mr. Lushington.

51. But the Board conceive it would be judged necessary to give each Commissioner at least one European Assistant. This Assistant must have the experience without which his services could not be of great value, should be of the standing of a Sub-Collector, and his pay including tent allowances should not be less than Rs. 1,400 per mensem. At this rate the additional charge for four Assistants would be Rs. 67,200 per annum and the grand total would be Rs. 3,54,272. The present charge of the Board's establishment including the salary of the four Members according to the sanctioned list is Rs. 2,913-6-8 per mensem, or Rs. 2,74,961 per annum, being less by Rs. 79,311 than the estimated charge for four Commissioners and the Assistant, which appears to be absolutely necessary to be committed to them, without reckoning contingent charges which, considering the distance to be travelled by the Commissioners annually in visiting the districts to be placed under their charge, must amount on the whole to a large sum.

52. But the Board have been informed by Government that it is not intended to continue the appointment of 14th Member after the vacancy occurs; it is proper therefore to prospective estimate to deduct from the present charge of the Board's establishment the salary of that officer, which is Rs. 35,000. This being done the remainder is Rs. 2,39,961-0-0, & in round numbers Rs. 2,40,000, which is less than the estimated charge of the Commissioners and their establishments by Rs. 1,14,973.

it would be indispensable that the Collectors should address the Government direct. On the whole the Board conceive that the correspondence under a system of separate Commissioners would be far more than the correspondence of the Board.

60. In describing the comparative advantages of the two plans, Mr. Lushington assumes as the main grounds of his argument that the system of revenue management is so well settled and defined as to preclude differences of opinion in regard to general principles, and to require little more on the part of the controlling authority than a vigilant and active superintendence with the view of protecting the Government from embezzlement and the people from oppression, and he thence draws the conclusion that the time employed by the different Members of the Board in reading the same papers is time lost. He admits that "in deliberative justice in the enactment of laws and in the discussions of science or systems, collision of opinion has no doubt been highly conducive to the public welfare," but he adds "in institutions similar to the Board where the system has already been defined and promulgated is the essence of good administration, experience has proved beyond all question that variety of opinion, instead of furthering, had frequently retarded and impeded the public service — add to which, if the four Members of the Board efficiently do their duty, every document brought before the Board ought to be attentively perused by each Member; if after such perusal they agree as to the steps to be adopted, the time occupied by each Member having been obliged to peruse the same papers has been entirely thrown away and the object would have been equally well attained by one Member alone having perused them." Again he says "Besides the revenue administration is now so well defined that I am persuaded that little difference of opinion at the present day can exist."

61. To show the error of this opinion it would perhaps be sufficient to refer to what has been stated in a former part of these Proceedings regarding the present state of the assessment in the different districts, but the Board may appeal also to their correspondence with the Government and local officers throughout for the same purpose. Although much has been done towards the establishment of fixed and definite principles much more remains to be accomplished. Questions of an important and difficult nature are still of constant occurrence in every branch of administration and in every part of the provinces, and under the system of annual settlements and field assessments now in operation or in course of introduction in the territories subject to this Presidency such must for many years continue to be the case.

62. The Board submit that in the consideration of subjects of this nature the means of ready reference, which they possess to the records of past transactions in every part of the districts under the Government, and the general information they are thus enabled to acquire of the effects of the various systems at present in operation, gives them advantages which are essential to the successful superintendence of the controlling authority, and which no single Commissioner could possess. If any argument were necessary to show that a knowledge of the principles of the assessments heretofore made and of the nature and effect of the variations in each applied to the execution of new undertakings of the same kind, the Board would refer to reports made by them at different times upon the survey of Bindigul, the Jaghire North of Mysore, &c., in which they have had occasion to notice how many different considerations have to be kept in view in adapting the ordinary rules to local peculiarities, and how many of the greatest importances are overlooked and misunderstood by persons acting upon their own limited experience and individual notions of expediency.

63. If the system is not yet so settled and defined as to confine the duties of the controlling authority to the correction of abuses, it follows that even on the principles laid down by Mr. Lushington himself the time is not yet come when the services of a deliberative body could be dispensed with without injury to the public interests. But, in the opinion of the Board, even if the duties to be performed were such as Mr. Lushington supposes them to be, his conclusion would not be attended with the advantages which he ascribes to it.

64. He observes that the distance of the Board from the scene of things, their want of local information and opportunities of personal communication with the inhabitants, and the liability to be imposed upon by parties most interested in deceiving them, renders their control quite unsatisfactory; that the practice usually pursued by the Board of directing the Collectors to report on petitions preferred by ryots against their proceedings or the acts of the native revenue servants employed under them "is only asking the injurer why he has committed the injury"; and that owing to the disinclination of Collectors to admit the existence of any defects in the management of their districts, and the opportunities which the native servants possess of deceiving them, tiring out the patience of the complainants, "the system amounts in reality almost to a denial of justice." He remarks "that in almost all cases of complaint the Government is put to a cruel mutual trial," and he states "his opinion that there are only two probable modes of rendering the natives honest, — one by 'paying them as exorbitantly as to render them unequal to the desire of retaining and the fear of losing their situations,' or the other by investigation and rendering detection so prompt and certain as to make corruption eyes impolitic." To the first he objects on account of the expense which it would entail on the Government, and because he "doubts whether any salary however large would induce a native to

tion whenever his avarice suggested that it might be committed without discovery." But he thinks that the latter would be fully and completely effected by the scheme he suggests, because the Commissioners "by being on the spot would have a complete local inspection, superintendence and control;" because they "would have a perfect acquaintance with the districts under their charge;" "would be on the spot to correct and prevent abuses;" "would be in constant personal communication with the inhabitants and present to redress their wrongs;" "would be able to discriminate between true and false complaints from personal inquiry and by having the power of examining cash-chests—a course of depredation (like that of Madras or Mysore) could never occur;" and because they would be an additional check upon the Maramut Department, regarding which he adds, "The Board of Revenue have not the means even of knowing (further than the reports of the Collector) whether the money is really disbursed or not."

65. It is hardly necessary to point out to Government that in this last observation Mr. Lushington has entirely overlooked the useful sources of the Civil Engineers and their establishments, by whom the estimates for the construction of new works and the repairs of old ones are made, and who, after the completion of the works, are required to report to the Inspector-General from personal inspection whether they have been properly executed; or that it is not quite correct to speak of the Madura case as if it were one among many instances in which a similar course of depredation has been pursued by Collectors under the present system.

66. The Board are free to admit the advantage of occasional local inquiry on the part of the controlling authority, but they think it should be confined to cases where there may be grounds for believing the provincial officer remiss or corrupt in the execution of his duty, and that the constant presence of a person possessing power and rank above the Collector and issuing orders directly to the Collectors' native servants would be attended with the worst consequences.

67. It is of the utmost importance that the authority of the Collectors as the chief executive officers in their respective districts should be upheld, and that their responsibility should not be impaired; and if the servants who are to conduct the details of management under their direction were taught to look to a local superior on every occasion, it is quite impossible that the administration could be effective. The Board beg leave in this place to refer to their Proceedings of the 17th June 1830 relative to the embezzlements in the Madura Treasury and to the best means of rendering the control over Collectors more effective.

68. In all the cases in which extensive abuses have been discovered there was no want of previous information in respect to the laxity and mismanagement that existed in the general administration of the province. It is in such cases that a Commissioner would be useful, but even in them the deputation of a Member of the Board would be preferable. By in communication with his colleagues in the prosecution of his inquiries, and with them in deliberating and reporting on the result, his situation would lose much of the invidiousness which in such occasions attaches to an individual, and the Government in possessing the opinion of the collective body founded on the information thus laid before them would have more satisfactory grounds for forming a decision on the case than could be afforded by the report of a Commissioner, who from frequent intercourse or former collision might be considered to have a bias one way or other, and, where the abuse has escaped detection for a considerable time, might be supposed to feel his own character in some degree implicated in the disclosure.

69. But admitting, for the sake of argument, that it would be desirable that a Commissioner should be always "present," always on the "spot" to inquire into the conduct of the Revenue officers and investigate the complaints of the ryots, it is obviously impossible that that object could be effected by the appointment of four officers of that description. To enable the Commissioners to act upon their own personal and local knowledge in performing any considerable portion of their duties, it would be necessary that their visits to the several districts under their charge should be long and frequent and should extend to every part of each district. That object, therefore, could not be attained in any important degree without adding to their number and consequently to the expense attending the employment of them, and the Board are convinced that by any practicable increase in their number it could not be attained to a degree at all approaching to that which from Mr. Lushington's language he would appear to contemplate. Even Collectors themselves must in the great majority of cases act upon information obtained by means of inferior agents, not on the result of observations or original inquiries made by themselves on the spot.

70. Mr. Lushington proposes that "the whole of the Commissioners, or as many of them as may be deemed necessary," should "meet annually at the Presidency to consult on general revenue arrangements or on other matters directed by Government;" and in a note he observes, "the most convenient season for the Commissioners to assemble at Madras would be during the months of November and December when there is little going on in the provinces and when the monsoon prevents travelling."

71. While this proposal acknowledges in some measure the utility of consultation in regard to the duties which Mr. Lushington would transfer to Commissioners, it appears to

Board to be adapted to the purpose of securing that benefit. The matters on which it is desirable to consult often require to be disposed of as they arise and could not well be all allowed to lie over till one particular season of the year. The Commissioners too having severally the charge of distinct and separate provinces dissimilar to one another in many important circumstances, there would not be among them that unity of interest in regard to the subjects of their deliberations which so much conduces to the efficiency of consultation where there is a common charge and a joint responsibility. Besides, when the great extent of the territories subject to this Presidency is considered, it must be seen that the time which would be taken up in travelling to and from Madras, added to the two or three months of the north-east monsoon, during which it is proposed that the Commissioners should reside there, would amount to a considerable portion of the year. This must be a serious disadvantage if their presence in their respective provinces is as important as Mr. Lushington represents it, and it certainly would render them the more incapable of making any approach towards performing their duties when in their provinces in the months which he describes. Besides, Mr. Lushington seems to forget that the season of the greatest rains is not the months of November and December in some districts. From this and from other causes it would be impossible so to control circumstances as to render it convenient for the different Commissioners to leave their respective charges at the same period of the year. Nor is it necessary to the truth of this remark though it were, Mr. Lushington could scarcely make that an objection to it that under a different system their duties cannot be performed as well at Madras as in the provinces; for the very journey would necessarily cause interruptions in business, and when they arrived at the Presidency they could not have the same means and facilities for the efficient exercise of their functions as are possessed by a Board permanently placed there. The Board indeed are fully convinced that the proposed yearly assembling of the Commissioners at Madras would be far from conducing to the better transaction of public business.

E. A. G. Freeman.

Board of Revenue. Submitted with reference to Mr. Lushington's proposals for abolishing the - and substituting a permanent Board.

Dated 17th March 1854.

EXTRACT FROM PROCEEDINGS OF THE BOARD OF REVENUE.

To

The Chief Secretary to Government.

SIR,

I am directed to acknowledge the receipt of Extract Minutes of Consultation, dated 20th October last, forwarding, for the consideration of the Board of Revenue, a despatch from the Honorable Court (No. 8 of 1854) regarding the system of local administration in force in this Presidency in the Revenue and Police Departments.

2. The Honorable Court allude specially to the peculiarity in the Madras mode of management which consists in the absence of that local supervision over the district authorities, which in the other Presidencies is exercised by Commissioners. The working of the Madras system is to be investigated, the inquiry being conducted "under a two-fold aspect: first, with regard to the faithfulness, the diligence, and the efficiency of the local administration; and, 2ndly, with regard to the means possessed by the authorities at the seat of Government of obtaining accurate knowledge of the details of that administration, and to the competency of the said authorities thus situated for its direction and control."

3. Before entering on a consideration of the despatch it seems proper to correct two inaccuracies observable in its statements as to the present system of control under this Presidency. They are found in paragraph 5. It is there remarked by the Honorable Court that since the abolition of the Provincial Courts of Circuit, there has been no local superintendence over the administration of justice and of Police; but this is a mistake. The whole powers of the Circuit Courts were by Act VII of 1843 transferred to the Session Judges who now exercise precisely the same control and superintendence over the Magistrates and Police as was exercised by those Courts. In the same paragraph it is also stated that the superintendence over the local Revenue administration is less now than it was formerly before the abolition of Principal Collectors. But this statement also is erroneous. The Principal Collectors had no larger powers in any respect than are at present possessed and exercised by the Collectors who now have charge of the very same districts.

4. The Board will now state their opinion on the propositions referred for their consideration. They believe it to be the intention of the Government that they should confine their remarks almost entirely to the Revenue Administration, those parts of the Honorable Court's despatch which relate to the Police and Judicial Department, having been specially referred to the Court of Fouzdaree Udalt.

5. They conclude that it is not proposed to dispense with a Presidency Board for the general control of the Revenue Department. Supervision of this nature appears essentially necessary to preserve uniformity of system and action and for the extension of useful improvements, and it appears to the Board that it can be most advantageously confided to a Board, whose opinions are likely to possess more weight and independence than those of a single officer, and in whose deliberations the Government have a greater degree of security against hasty innovation. It would also seem most desirable that a Board exercising such powers should be located at the Presidency, the seat of Government and the residence of the largest and most intelligent community, European as well as Native.

6. For these reasons the Board presume that the Commissioners contemplated by the Honorable Court are to be an intermediate authority, like the Commissioners in Bengal and in the North-West Provinces, between the Collectors and the controlling Board at the Presidency. The great extent of the Madras territories would

mak it necessary that the number of officers of this grade (to exercise any degree of supervision which could be deemed personak and efficient) should be six at the least distributed probably in the manner shown in the margin. The salaries of six officers of this description at Rs. 3,000 per mensem would amount to upwards of two lakhs annually independently of establishment, travelling allowances, and contingent expenses, which may certainly be assumed at another lakh, making three lakhs in all; and the Board are not prepared to argue that the advantages which would follow their appointment would be at all commensurate with such an outlay.

- | | |
|---------------|---------------|
| 1. Ganjmur. | 4. Combarore. |
| Vizag. patam. | Makbar. |
| Rajahmundry. | Canara. |
| Masulipatam. | 5. Saleem. |
| Cuntoor. | South Arcot. |
| Nelore. | Trichinopoly. |
| North Arcot. | 6. Tanjore. |
| Chingput. | Madura. |
| Motru. | Tinnevely. |
| 3. Bellary. | |
| Cuddapah. | |
| Kurnool. | |

7. The position of Collectors in this Presidency has some peculiarities which bear materially on the subject under consideration. They are placed in charge of provinces which in size and revenue are often equal to three, and in some cases even to four Collectorates in the other Presidencies. At the same time in consequence of the state of the Civil Service and the small number of appointments of higher rank, they are men of long experience before they attain this office; and there seems no prospect of its being attained hereafter within a shorter period of service than at present, viz., from eighteen to twenty years. The Government, therefore, now possess Collectors who have all the qualifications which lengthened experience and prolonged revenue training can give, and whose standing would entitle them in the other Presidencies to expect the office of Commissioner. Their general efficiency is thus assured by as strong a security as seems attainable, and their zeal and faithfulness have for guarantees (independently of higher influences) the conspicuous situation of power and trust in which they are placed and their natural anxiety to gain the approbation of Government and rise to higher employment.

8. With respect also to the second point for consideration, viz., the means which the Presidency authorities possess of ascertaining and controlling the details of the Provincial administration, the Board doubt whether such a deficiency now exists as would compensate for the expensive measure in contemplation.

9. The experience possessed by servants of such long standing as the Collectors is a considerable guard against hasty and inaccurate representations or proposals; and under the present system parties who consider themselves aggrieved have various ways of seeking redress. The Civil Courts are open to them; they can address the authorities at the Presidency in person or by petition; and it must not be overlooked that the freedom of the press, the modified rates of postage and the spread of education, all give facilities which did not formerly exist for the promulgation of wrongs and injuries. There are also various channels through which the state of a province becomes indirectly known to the Presidency authorities, and though this information is not obtained in an official form it may equally lead to inquiry.

10. In making these observations the Board would not be understood as asserting that the present system is either in itself perfect or free from defects which the appointment of Commissioners might to a certain extent remedy. When officers rise by seniority to a position of great labor and of very varied duties, it cannot be expected that all should be equally efficient, or even efficient in every branch of duty. In regard also to control, a Board at the Presidency cannot be supposed capable of supervising minutely the acts of officers in distant provinces and must to a certain extent be guided in the matter of complaints by their explanations. But a Commissioner would not be in a materially better position in these respects. If six such officers were appointed the extent of each division would range from 20,000 to 28,000 square miles, and close personal supervision could not be exercised in the majority of instances, and wherever the control was not personal it would not differ very greatly from that now exercised by the Presidency authorities.

11. There is one obvious advantage indeed in the system of Commissioners, viz., that it affords the means of selection for the higher and more important post. It is evident that it will always be easier to obtain six able and efficient officers for Commissioners than to procure twenty such for Collectors, or to put the case in a different light, the exertions of six able men (able not merely from natural qualities but from the possession also of adequate experience and knowledge of business) would affect only six districts, while as Commissioners they would influence the whole Presidency. The creation of these superior appointments would also make the prospect of promotion more effectively operative as a stimulus to exertion, and at present it cannot be denied that from the very small number of appointments above the rank of Collector, the prospect to any officer of ever rising above that rank is very small under this Presidency. But the Board will presently suggest another method by which the same end may be attained, and, as they believe, more advantageously. On the other hand it appears to the Board that the appointment of Commissioners might tend to delay the disposal of business and to increase correspondence.

12. In the event of its being determined to appoint Commissioners, the Board are very strongly of opinion that the number of the Collectors should be increased, so as to put it in the power of those officers then to have primary administrative functions, to acquire a more accurate knowledge of their districts, and to come more in contact with the people. Even if the number were raised from twenty to forty, each one would be on an average two-fifths larger than in the North-West Provinces. These forty districts might be placed under six Commissioners, with the same geographical extent of jurisdiction respectively as is indicated above; and each should have a Collector, Sub-Collector, and Covenanted Assistant with salaries as shown in the margin. Two Uncovenanted Assistants would also be required in each district, or including the Salt Department about ninety-five for the whole Presidency. This distribution of the territory into forty districts would, in the Board's opinion, prove equally advantageous in the Judicial and Public Works Departments.

	SQ. MLS.	COLL.	SQ. IN EACH COLL.
North-West Provinces...	72,000	÷ 30	= 2,400
Madras ..	138,000	÷ 40	= 3,450
Collector	...	...	2,000
Sub-Collector	...	...	1,000
Assistant	...	...	500

13. These are the arrangements which the Board would consider complete and sufficient in the event of its being determined to appoint Revenue Commissioners in this Presidency. But they cannot advocate such a measure either with the existing districts or with the remodelled establishments above indicated, because it does not appear to them that the advantages to be derived from the change would nearly counterbalance the large increase of cost. They will take this opportunity, however, to propose some changes of a less organic kind, which it appears to them would greatly promote the efficiency of the existing arrangements.

14. In the first place, instead of incurring the heavy expense which the proposed system would involve, and lowering the position of Collectors by placing permanently between them and the Board of Revenue a new class of officers, the Board consider that it would be a more effectual improvement in our administration to increase the efficiency of Collectors by relieving them of many of the executive details now laid upon them, and thus to raise them in some degree to the position of a Commissioner or superintending officer in the extensive districts placed under their charge. The Collectors now are certainly too much encumbered with detail; and this operates injuriously by occupying time which would be more advantageously employed in general superintendence, since if the primary disposal of business was entrusted to the subordinate officers, the public would enjoy the benefit of their independent and unbiassed opinion. The improvement here contemplated might be gained by enlarging the separate charge of the Sub-Collector (now always an officer of long standing) and of the Head Assistant, and by the employment of Uncovenanted Assistants as already

To Government, dated 22nd January 1855.

advocated by the Board in a recent paper. Officers of the highest grades of this first class should be fully competent to perform all the independent duties of a Convenanted Assistant; and the employment of one under the Sub-Collector would enable him to superintend a much larger charge than he can at present. At the same time the powers of the Tahsildars should be enlarged and to meet this increased responsibility their salaries should be augmented.

15. The Board also consider it essential to effective administration that the immense districts of Cuddapah and Bellary should both be divided, each contains now about 13,000 square miles, and will be only very slightly reduced by the proposed annexations to Kurnool. This is double the extent of North Arcot, South Arcot, Salem, and other full sized districts. Half that extent or about 6,000 square miles would be an ample charge for a Collector aided by a Sub-Collector and establishment as above indicated, and even the new districts so formed would still be two and-a-half times the average size of the Collectorates of the North-West Provinces. It may be added that both in the Judicial Administration and in that of the Public Works these two Collectorates are at present notoriously very much too large for efficiency. In every point of view it is highly desirable that they should be subdivided. Some of the taluks contained in them are also far too large, and ought to be subdivided also.

16. The last measure which the Board have to recommend has reference to the Collectors' salaries. Formerly the districts were in two classes, in the larger and more important there were Principal Collectors with a higher scale of salary than that of the Collectors in the smaller districts.

Vide C.O.B., Note A on page 208.

In 1839, as a measure of economy, this difference was abolished and a uniform salary, lower than that before allowed to the smaller districts, was assigned to all. The Board would not now advocate any increase for the minor Collectorates; but justice and expediency seem to require that the labor of superintending the larger and more onerous provinces should be adequately rewarded, and that Government should have it in their power to offer an inducement to men of superior ability, zeal, and experience to undertake the greater labor. The principle is admitted in Ganjam and Vizagapatam and in a less effective form in Guntoor and Cuddapah, and in the Board's opinion should be extended

C.O.B., Note A on page 208.

to such districts as Canara, North and South Arcot, Madura, Coimbatore and others; and perhaps even to some of the new districts to be formed as above suggested by the sub-division of Bellary and Cuddapah. The establishment of a difference such as this would not only give the Government the power of selecting the ablest officers for the most arduous posts, but would be a beneficial stimulus to the service at large in the absence of the superior grade of Commissioner which exists under the other Presidencies.

17. The Board consider that the measures above advocated, and especially the means proposed in paragraph 14 for raising the position of the Collectors and causing them to be less mixed up than at present in executive details, would in a material degree supply the want of local independent control now experienced, would render the Provincial administration more efficient and so lessen the need for general supervision. The improvements above recommended (in lieu of the Honorable Court's suggestions) will of course entail some increase of expense, but this will, in the Board's opinion, be counterbalanced by the greater efficiency of the local administration; and it seems to them far more important both to the Government and the people to secure the maximum of efficiency in the primary disposal of business than to endeavour to compensate for deficiencies at that stage by subsequent supervision. The Board may also remark that the apparent cost of collecting the revenue in this Presidency is unduly enhanced by erroneously including therein many charges which are not so included in the other Presidencies.

18. The Board would observe, lastly, that the Government may increase the activity of its control over the Provincial officers by occasionally deputing members of the Board of Revenue on temporary special missions or circuits. The Board would

not advocate this as a constant or normal arrangement, but they advert to it as a measure which has been resorted to in times past, and may be again, on special occasions, as when the state of a province is deemed unsatisfactory, or when the revision of its assessment, or some other reform, may be under consideration.

REVENUE BOARD OFFICE,
Madras,
25th January 1855.

I have the honor to be
Sir,

Your most obedient servant.

(Signed) B. CUNLIFFE,
Acting Secretary

Ed. W. J. Lewis.

To

THE SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT.

SIR,—I AM directed by the Board of Revenue to acknowledge an extract from the Minutes of Consultation, under date the 2nd July, requesting the Board to submit their views on the general question of appointing a central controlling authority in lieu of the Board of Revenue, with a statement of their correspondence and orders for 1854-55, and also to state what portion of the work now done by them may eventually be devolved on Collectors when adequately assisted.

2. There appear to be four distinct plans which require to be marked:

- (1) The appointment of Revenue Commissioners between the Board of Revenue and the Collectors;
- (2) The substitution of Commissioners for the Board of Revenue.
- (3) The extending the powers of the Collectors of districts and relieving them from detail work so that they shall hold very much the position of Commissioners, retaining at the same time the Board of Revenue as the controlling authority.
- (4) The conferring these extended powers on Collectors and substituting for the Board of Revenue a single officer, adequately assisted, as the controlling authority.

3. Against the first of these measures the Board have lately given their opinion in their letter of the 25th January 1855, No. 237; and as it would be to introduce here the system now objected to in Bengal, they conclude that this part of the question is finally set at rest.

4. The second proposition the Board find very fully discussed by their predecessors in their Proceedings of the 29th December 1831, No. 92. The objections to the change are there stated with great clearness and force. The conclusion at which the Board arrived was in favor of continuing the general control in a Board of sufficient strength to allow of the occasional deputation of a member as Commissioner when circumstances may render this course advisable.

The Government are in a position to judge of the working of the system of entrusting a certain number of provinces to a Commissioner from the experience of the last few years in the Northern Circars.

5. In the two letters of the Board above referred to the proposition for substituting Commissioners in the Provinces for such a Board was opposed by arguments of very great force. Among other objections the Board showed reason to believe that the expense of Commissioners would greatly exceed that of a Board.

They expressed their belief that "the constant presence of a person possessing powers and rank above the Collector and issuing orders directly to the Collectors' native servants would be attended with the worst consequences. It is, they remarked, of the utmost consequence that the authority of the Collectors as the chief executive officers in their respective districts should be upheld, and that their responsibility should not be impaired; and if the servants who are to conduct the details of management under their direction were taught to look to a local superior on every occasion, it is quite impossible that the administration could be effective." They pointed out that correspondence would be greatly augmented, and that Collectors being less likely to acquiesce in the opinion of a single Commissioner than of a collective

THE CHIEF SECRETARY TO GOVT.

Dated January 25th, 1855.

Forwarded Department—Submitting for an
order in the Madras Presidency in the

Board, references to Government would become frequent. That on subjects on which the sought information the Government would receive four (or more) different reports written without the advantage of personal communication and therefore likely to contain much greater contrariety of opinion than would exist, if the parties had the opportunity of hearing the objections which might be urged to each others views. This difficulty has, the Board believe, been practically realized in Bombay.

Again, the Board pointed out that when acting as a controlling body in case of any inquiry into the conduct of Collectors, "the acts of the Board are the acts of the Board."

Paragraph 68.

of the invidiousness which on each occasion attaches to an individual, and the Government have laid before them much more satisfactory grounds for forming a decision than could be afforded by the report of a Commissioner, who from frequent intercourse or former collision might be considered to have a bias one way or the other, and, when the case has escaped detection for a considerable time, might be supposed to feel his own character in some degree implicated.

The whole of the Proceedings from the 46th paragraph to the close touches upon this subject, and the present members of the Board consider the reasonings of their predecessors very conclusive. Instead of Commissioners being placed over Collectors the Board would wish to see the position of Collectors elevated and their powers in some degree enlarged; but chiefly they would wish that Collectors should be relieved from detail duties and made the supervisors of their extensive provinces.

7. The position held by the administrators of some of our newer territories will best illustrate the position of the Board. Our Collectors as the advisors of Government in all subjects of finance and general administration, as the authority through whom the voice of the people reaches the Government, as heads of the magistracy, as controllers of the Customs, as managers of the Salt Department, and as guardians of the Public Works have in fact held the position of representatives of the Government in their districts which must be a very great degree disguised by the designation which they bear, and the power of expenditure has been so entirely taken out of their hands that until lately they were almost helpless as to the improvement of their provinces; but the Board believe that, by relieving them from detail duties and by a liberal trust of the means of advancing the prosperity of their districts, they will assume a larger position, and the Board are sure that the instances are rare in which the excellent administrative ability and the energy and zeal which are almost invariably displayed in our newer territories.

8. But supposing the powers of Collectors to be thus enlarged, the important question still remains whether the controlling authority shall be vested in a Board or in a single officer adequately assisted, and this leads to the fourth branch of the subject.

9. The comparative merits of a Board and a single responsible officer have been often discussed. The Board will content themselves with stating briefly the reasons which on mature consideration induce them to recommend the continuance of the Board in preference to the change suggested.

They would state first that where the arguments for change are not decided on established institutions should have the preference. This is particularly the case in India. The Board is a familiar body to the people and a change is to be deprecated, unless the advantages of the new system are very clear and considerable.

A Board possesses the great advantages of stability and consistency, while if the controlling authority is vested in a single officer, measures will vary with the peculiar views of that person, and the decisions will be those which he will be most desirous of carrying out.

For deliberation a Board is the best institution, for promptitude of action a single officer. But in the present case, as suggested by the Board, careful deliberation, rather than promptitude of action, is required.

The principal function of the Board is to compare the institutions of many provinces, selecting those which are best. A single officer would be apt to enforce the institutions to which he has been accustomed upon other provinces with which he is unacquainted and to which they may be often unsuited.

A Board perpetuates the experience gained, while that of a single officer dies with him.

A Board has an independence which a single officer would not possess, and its power of remonstrance is valuable when measures which in its opinion would be injurious to the prosperity of a district or harsh towards a public officer are under deliberation.

10. The vast mass of business that comes before the Board could not be disposed of by a single officer; a large portion of it must be devolved upon his assistants. When the measures proposed by the heads of districts are rejected, or when their proceedings are censured, they will feel distrust as to whether it is the deliberate act of a superior or the opinion of an irresponsible assistant.

To this must be added the improbability of always finding, in so limited a service, an officer who combines the talent, judgment and health necessary for so overwhelming a task as that of regulating the financial affairs of so many large provinces.

These are the principal arguments which lead the Board to express their opinion in favor of continuing a deliberative Board of Revenue composed of officers called upon on account of the experience which they collectively possess of many provinces in preference to vesting the controlling authority in a single individual whose experience must be limited to one or two provinces; or rather it is probable that the officer selected will scarcely have any provincial experience at all. Government will naturally select for such an office a person on the spot acquainted with the routine of the office and its records, and of whose talents they have a personal knowledge. The interruption caused by bringing to the work an officer from the provinces entirely new to the duty will be so great that a talented man who has risen in the Presidency office will naturally be preferred. When this is the case, there will not be at the Presidency (with the exception generally of one of the Councillors) a single Revenue Officer practically acquainted with the effects of our system upon the people.

11. The Board now proceed to describe the duties devolving upon them. These duties comprise primarily the supervision of the public revenue, its collection, and its expenditure in its collection, and in different branches, and the control of all persons employed in its collection, and administration. Among these revenues the land-tax holds the most prominent position, and forms in this Presidency a very onerous charge, in consequence of the principle of assessment varying much and the districts being generally under the ryotwar system, where the revenue is collected from thousands of small proprietors with whom an annual settlement is made.

The revenue derived from salt and the control over its manufacture, storing and sale comes next in importance. The remaining revenues are as follows:—

Sea Customs.
Frontier do.
Abkari.
Moturpha.
Stamps.

Small farms and licenses.
Ferries.
Extra items of revenue of all descriptions.
Forests.

12. In the superintendence of these revenues the Board are to bring to the notice of Government such propositions as are calculated in their judgment to augment them, either by increasing the receipts, or diminishing the costs of management, or to improve their administration by a better system of account and control. They are responsible that all the revenue servants of Government perform their duties with care and diligence, especially in the punctual annual settlement of the land revenue. For this purpose they are to bring to the notice of Government any misconduct on the part of the higher officers and are vested with the power of fining, suspending and dismissing native servants of all ranks.

In exercising the above functions, various important and delicate duties devolve on the Board. They are to see that the rights of Government are not encroached upon, and to offer their opinion and advice about the best method of defending the suits which are not infrequently brought against it in the Civil Courts. When its native revenue servants are guilty of embezzlements, they are the appellate jurisdiction from sentences passed by Collectors and their subordinates under Regulations IX, X, and VI of 1828; and in the case of higher delinquents it is for them ordinarily to decide when criminal proceedings are to be entered on under the British Act No. XIII of 1850. They are also to revise annually the Collectors' establishments, and consider the necessity of any alterations in them.

14. Besides the control of these regular establishments it is for the Board to decide on disputed claims of succession to all hereditary offices in the Revenue and other Departments, and to see that the emoluments annexed to them are not diverted to other purposes. This duty includes the village officers of every description in every village of the Presidency.

15. Another important office of the Board is to supervise Yeomials and Inams, or charitable grants made by Government at either of money or land, to see that they are held by the right parties and on valid tenures, and in the event of lapses to consider the propriety of continuing the grant, and decide on claims of succession to it. Endowments for the support of choultries, mosques, and Hindu temples, and the custody and disposal of orchards are also consigned to the charge of the Board of Revenue by Regulation VI of 1817.

16. Under Regulation V of 1804 the Board is constituted a Court of Wards for the custody of estates devolving to heirs incapacitated by minority, sex or natural infirmity, or obviously imprudent duty, including as it does the education and guardianship of minors and the proper care of those who are deprived of reason.

17. Until the present month the Board of Revenue aided by the Chief Engineer and a professional Secretary constituted the Department of Public Works, and had charge of all works of irrigation, canals, roads, &c., excepting the great trunk lines under the Superintendent of Roads and Military Buildings. Now that the departments are separated, it is for the Government to decide how the Board are to perform the duties assigned to them by Regulation I of 1803 of watching over the public revenues, and pointing plans for their augmentation and improvement. The subject was brought to the notice of Government by the Board in their letter of the 30th July 1855, and its importance requires no detailed elucidation. Besides the effect which canals, roads and harbour improvements have on the Customs, Salt, and other branches of revenue, the Board showed that in sixteen of the districts now under their charge 27 lakhs out of 275 lakhs of land revenue are derived from lands irrigated by Government tanks and channels. The intimate connection which, therefore, must exist in this Presidency between the administration of the public revenue and the charge of public works seems to the Board to require no further comment.

18. Such is a brief outline of the duties devolving on the Board. The practical discharge of them is weighty, and brings under the Board's consideration subjects of every description. The Police, as well as the Revenue native establishments being under their control, the Magisterial administration of the country comes in some degree under their cognizance, and as they are the channel of communication between the executive officers in the Revenue Department and Government, they have to state their opinion on the numerous subjects thus brought to notice. The varied nature of their correspondence, including legislative, police, fiscal, sanitary, and agricultural improvements and other subjects of administrative interest, is shown in the accompanying alphabetical list of the letters which were received into, and issued from, their office during the past year.

19. The Board will only add that at the present moment the subject of the land revenue is particularly onerous. Measures are already in progress for its

revision in several districts, and arrangements for placing it on a sound footing in the other Collectorates occupy the Board's attention. The remodelling of some of the extra branches of revenue is also under consideration.

The Board proceed next to reply to the question as to what part of the work now done by the Board may be devolved on Collectors who are relieved from much of their present detailed work by the appointment of unexperienced Assistants.

The Board are not prepared at present to state all the alterations which appear desirable, but will offer some general observations on the subject.

The methods of increasing a Collector's authority may be considered under the following principal heads:—

- (1.) The power over his servants.
- (2.) The power of disbursing money and effecting local improvements.
- (3.) The present state of his legal functions.
- (4.) His general administrative powers.

20. On the first head the Board consider that the power of suspending and dismissing their servants from the rank of Tahsildars downwards might be restored to them. Collectors formerly possessed this authority, and though its abolition has prevented its occasional misuse, it has also led to delay and supineness on the part of the native officials in the discharge of public business. Periodical returns showing the number of Tahsildars and other servants dismissed would check the indiscriminate use of this power if restored to Collectors who would then have better means of ensuring obedience to their orders and the punctual discharge of business and thus become more justly responsible for the state of their districts.

21. On the second head it appears to the Board that Collectors might have the authority now vested in the Board of passing contingent bills for small ordinary expenses and be entrusted with the discretionary outlay of money within a fixed sum for occasional public purposes. In their letter of the 6th July 1855, paragraph 9, the Board have already pointed out how Collectors and their subordinates might advantageously be employed in effecting local improvements through the disbursement of ferry and road funds, thus co-operating with the inhabitants of their districts in carrying out public improvements and effecting them more cheaply and promptly than in the opinion of the Board could otherwise be done. But as these views were not concurred in by Government it is unnecessary to dwell upon them. The improvements contemplated consisted principally of village and taluk roads.

From Government, 21st and 30th July 1855. Collectors have already proposed that they should possess the power of seizing land for arrears of revenue without waiting for the Board's sanction, reporting periodically to the Board's sanction. Collectors are now vested with the power of confiscating and selling smuggled goods to any extent instead of addressing the Board when the value exceeds a certain sum. But seizures of smuggled or illicitly manufactured salt are still reported to the Board for orders under Clause Section 14, Regulation I of 1805, and this might, in the Board's opinion, be dispensed with. Periodical returns showing the seizures would be sufficient. Collectors might also exercise the power now vested in the Board by Regulation I of 1820 of giving licenses for European distilleries.

The magisterial functions of a Collector are so blended with his revenue ones that the Board cannot but refer to them as an important element of authority and usefulness, though it is not their office to define the method and degree in which they could be advantageously extended.

23. Under the fourth head the Board consider that the revenue powers of Collectors have recently been enlarged in an important degree by authorizing them to lower the assessment on lands left waste from overcultivation. The discretion which is virtually left to them of providing for all exceptional cases at the annual settlements, and the

establishment of rules for freeing private wells from extra taxation, for planting trees or orchards and granting cowles for clearing waste land, now give Collectors sufficient authority in this department, as there are manifest objections against allowing them to make grants of land rent free or to lower the established assessment on lands in occupancy without the sanction of superior authority.

24. In other departments there are modes in which their powers might be increased, such as authorizing them to accept offers for the abjari farms, to distribute to informers and captors their shares of the proceeds of smuggled property, to entertain establishments for the management of attached estates, and to make advances for cultivation and the manufacture of salt within fixed limits. The principal reform under this head would, the Board think, be effected by gradually relaxing some of the rules by which the authority of Collectors has been hitherto restricted. Without entering into details they will mention, to illustrate their meaning, the recent orders fixing the sum which Collectors are to keep ready in their Treasuries to meet current demands, and directing them to lock up the remainder and report to the Board whenever circumstances oblige them to exceed the rule, and also placing under restrictions their power of disbursing money for public purposes from the Taluk Treasuries. The Board are advocates for uniformity of system and practice as far as they can be conveniently attained, but they are opposed to fettering the powers of heads of districts by an overdrawn system of centralization. Their own aim is to teach the people to look up to a Collector as the representative of Government and ruler of his district, and with this view they limit their interference with his acts to occasions of real necessity.

25. The Board are aware that the alterations which they have here suggested will effect little practical change in lightening their own duties or accelerating public business, since no radical change could be effected without vesting Collectors with an extent of authority to which Government might justly object. But the tendency of the measures now proposed will be on the whole to increase the powers of Collectors and elevate their position in public estimation.

26. The Government will thus perceive that the Board are in favor of the third arrangement detailed at the commencement of this letter.

REVENUE BOARD OFFICE,

Madras,

1st August 1855.

I have the honor to be,

Sir,

Your most obedient servant.

(Signed) B. CUNLIFFE,
Acting Secretary.

Ed. C. Howarth.

Board of Revenue.—Submitting views on the general question of appointing a central controller in lieu of the

Date 2nd August, 1855.

THE SECRETARY TO GOVT.
REVENUE DEPARTMENT.

CONFIDENTIAL.

No. 555

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st March 1879.

Read Official Memorandum from the Acting Chief Secretary to Government, dated 31st January 1879.

With the Official Memorandum above recorded the Acting Chief Secretary to Government forwards confidentially copies of correspondence with the Government of India and the Secretary of State, and intimates that His Grace in Council desires to act upon the sanction of the Government of India and the Secretary of State, and intimates that His Grace in Council has been accorded to the constitution of districts. The Board are requested to submit a detailed statement showing the cost of the extra establishments required by the arrangement, as well as the savings to be effected in the establishments of the reduced districts, and is stated that they may take the opportunity of submitting any remarks they may desire on the suggested scheme, to graded pay for the Collectors and Judges to provide funds for the appointments of Collectors of the new districts.

District.	Former District.	Taluks.
Anantpur	Bellary	Gooty. Tadpatri. Anantapur. Dharmavaram. Penukonda. Hindupur. Madakasira. Narsaraopet. Vinnakonda.
Ongole	Kistna	Palnad. Ongole. Darsi. Bodili.
Dindigul	Nellore	Markapur. Cumbum. Dindigul. Pulney.
	Kurnool	Periyakulam.
	Madura	

2. In paragraph 4 of the Memorandum the staff of each of the new districts is stated as follows:—

- 1 Collector,
- 1 Head Assistant Collector,
- 1 Assistant Collector,
- 1 Treasury Deputy Collector,

and it is proposed to abolish the Sub-Collectorates of Bellary, Nellore, Kistna, and Madura.

3. In Appendix A to these Proceedings will be found a statement showing the details of the arrangement of charges in the new districts and the redistribution of charges in the old districts affected. It will be seen that the existing Sub-Collectorate of Kistna comprises the charge of four ryotwari taluks with a population of 542,266 souls and a land revenue of Rs. 20,12,955, while the population of the taluks transferred to the new district is only 305,785 and the land revenue Rs. 8,19,492. Under these circumstances it would seem better to retain the Sub-Collectorate of Kistna and abolish the Head Assistantship instead. If this suggestion is approved the Board's estimate of increased cost and savings (Appendix B) will have to be slightly amended, as it has been thought better to adhere strictly to the proposals made by Government, except that no provision is made in the estimate on account of Assistant Collectors for the new districts, as it appears from the correspondence that it is intended that there should be as little

increase as possible for the present, to the ordinary strength of the Covenanted Civil Service. Under these circumstances it is probable that Assistants will frequently not be available for the new districts or that temporary Deputy Collectors will have to be entertained for other districts which are usually supplied with Assistants, and provision has accordingly been made for a General Deputy Collector in each of the districts of Anantapur and Bellary. With regard to Dindigul, however, it seems to the Board that, looking to the relative sizes of the districts, it will not be difficult for the Collector to manage it with the aid of a Head Assistant Collector only.

From Appendix B it will be seen that the estimated net increase of cost which would be entailed in departments under the Board's supervision by the constitution of the three new districts amounts to Rupees 14,392-13-4 per mensem or Rupees 1,72,714 per annum, distributed as follows:—

	Rs.
Covenanted Service	56,122
Deputy Collectors	6,000
Establishments	64,680
Travelling Allowances	33,012
Miscellaneous	12,900
Total	1,72,714

5. In estimating the cost of Collectors' establishments the Board have taken for the ordinary strength in the case of the new districts of Anantapur and Bellary, which will be larger than several of the existing districts, and it is notorious that at present a Collector's office is nowhere overmanned. As regards the Dindigul district the Board consider that some small reduction may safely be made, and the cost has accordingly been taken at Rupees 2,057 instead of Rupees 2,337. Details will be found in Appendix C.

6. To this total cost of Rupees 1,72,714 must be added Rupees 66,540, the Inspector-General's estimate of the Police requirements for three new districts. This will bring the total to Rupees 2,39,254 per annum for three districts.

7. The Board cannot predicate without consulting local officers that no outlay will be needed for treasury buildings, revenue office accommodation, medical treatment, and possible provision for enlarged subsidiary jails.

8. It may be that little comparative change and outlay may be called for in these directions, but it may also be that the total cost arising out of them will be considerable, and change being generally fruitful of unforeseen expense in a multitude of details the Board would suggest that local officers should be consulted before a decision is come to.

9. As regards Judges the Board see no reason for any change whatever, the area from which are drawn the cases civil and criminal which find their way to the Judge is a matter of no concern whatever to the revenue administration of the province. The cases which go to the Judge of Bellary go from certain taluks of that district, and if they continue to go from the same taluks it is perfectly immaterial what is the name of the Collectorate. The distances from the Court of the Committing Magistrates and the Sub-jails will remain the same as heretofore, so that no extra labor will be entailed on the Police; though the Board learn from the Inspector-General that some inconvenience may arise in the Police under one Superintendent of Police taking criminal cases to a range under another Superintendent. This inconvenience, however, can scarcely be insuperable, as it is already frequently incurred in the following up and detection of crime. As far as the Board are aware, no complaint has been made that the judicial areas are in any way faulty. Hence the Board argue that no change being necessitated by the present proposed arrangements, and no change being otherwise desirable, it is to be deprecated that any should be made. Least of all would they wish to see it made simultaneously with the other experiment in administration now proposed.

10. For these reasons, the Board have not considered the cost of additional Judgeships, but they may remark in passing that it is quite impossible that they can be established without serious additional cost in establishments. They observe that the minimum annual cost of a Judge's establishment is Rs. 6,816; that of three would be Rs. 20,448 per annum, and of seven Rs. 47,712.

11. To summarize the above, the cost of three additional Collectorates, estimated, without grading, to be Rs. 2,39,254 per annum certain, besides other probable expenses not known. Similarly the cost for seven districts would be less than Rs. 5,58,260.

12. These calculations are made irrespective of grading, because the Board are strongly opposed to it; but, even if grading could be so arranged as to cover all the cost of redistribution of Covenanted Officers, the additional minimum expense on other accounts would still be Rs. 1,83,132 per annum for three, and Rs. 4,27,360 for seven districts.

13. In proceeding as desired to the question of grading, the Board observe that to provide for the salaries of Covenanted Officers, in even the three districts which it is proposed to establish immediately, it would be necessary to have as many as nine districts on the lower pay of Rupees 1,800 per mensem, or Rupees 21,600 per annum; and if the whole scheme of seven new districts be carried out without increased cost to the State on account of the appointments held by Covenanted Officers, there can only be four Collectorates on Rupees 2,300 per mensem, one on Rupees 2,000 (the Bellary), and as many as twenty-three on Rupees 1,800, and this too without requiring any allowance for an increase in the number of Assistants. It may be remarked in passing that this amounts to a very serious depreciation of the status of the higher ranks of the service.

	Annual Pay.	PRESENT		PROPOSED	
		No.	Cost.	No.	Cost.
Collectors	Rs. 30,000	2	Rs. 60,000	2	Rs. 60,000
Do.	28,000	18	5,04,000	12	3,36,000
Commissioner.	24,000	1	24,000	1	24,000
Collectors	21,600	...	...	9	1,94,400
Sub-Collectors.	14,000	16	2,24,000	12	1,68,000
Head Assistants.	9,220	20	1,84,400	23	2,12,060
			9,96,400		9,94,460

	Annual Pay.	PRESENT		PROPOSED	
		No.	Cost.	No.	Cost.
Collectors	Rs. 30,000	2	Rs. 60,000	...	Rs. 1,12,000
Do.	28,000	18	5,04,000	4	1,12,000
Commissioner.	24,000	1	24,000	1	24,000
Collectors	21,600	...	...	23	4,96,800
Sub-Collectors.	14,000	16	2,24,000	8	1,12,000
Head Assistants	9,220	20	1,84,400	27	2,48,940
			9,96,400		9,93,740

ciated that all the best men will seek the judicial line.

14. In the correspondence forwarded to the Board it is urged that the creation of new districts accompanied by grading will give promotion to the juniors. It is doubtful how far "promotion" is a suitable word to use with regard to an arrangement which will give a temporary present increase at the cost of a proportionate reduction in the salary to be drawn in future years, and it would be unjust to apply the reduced allowances to the cases of the men whose standing in the service is such that they would reap but very temporary benefit and lasting loss from the creation of new Collectorates on lower pay, while under existing arrangements the position of Acting Collector at the present rates of pay would be attained at an early date.

It is throughout admitted that the reduced allowances must not be allowed to affect present occupants of office, and, as the same consideration applies with almost equal force to the case of those officers, who, after working for fifteen or sixteen

years in the lower paid posts, have fairly earned an early reward in the form of an acting allowance calculated on the emoluments now drawn by Collectors, it follows that a scheme of grading can give no present relief to the finances and many years must elapse before it can come into full operation.

15. In the above calculations the grading of Judges has been left out of consideration as it was presumed that it is not intended that the emoluments of the revenue branch of the service should be enhanced at the cost of the judicial, and consequently any grading of the Judges had best be *inter se*.

16. Apart from financial considerations, the Board do not consider that any system of grading would be an improvement on the existing arrangements in this Presidency. If personal grading were adopted officers would be naturally disinclined to move from a district which they liked, and, unless they were moved against their will, highly paid senior officers would be found administering more easy charges than their more lowly paid and less experienced juniors. With district grading on the other hand there would be a tendency to too frequent changes among Collectors to prevent an officer being deprived of the acting or permanent promotion to which he is so entitled by his position in the service. Under the present system obtaining in Madras the tendency to either of these evils in an extreme form is reduced to a minimum.

17. Being thus opposed to grading on both financial and administrative grounds, the Board would briefly notice a few more subsidiary objections to the present proposal.

As regards the general question of the size of the Madras Collectorate the Government regret to find that their opinion is wholly opposed to that expressed by the Commissioners. They admit and have always admitted that, as at present assisted, the duties of the Collectors are heavier than they can duly fulfil; that they are overburdened with details which could be adequately performed by officers of less experience; and that they have not the leisure to devote to the consideration of general questions of improvement which the interests of the people and of the Government make it so desirable that they should have. But, admitting the existence of these evils, the Government have always argued that their remedy was to be found in relieving Collectors of the labor of minute details by employing more Assistants and not in diminishing the duties of the Collectors. They consider that the Madras Collectors are not larger than one able and experienced officer can overlook and care for if his whole time may be directed to superintendence; that there is advantage in having considerable tracts of country under one officer; that the extent of his jurisdiction gives him consideration, adds to his authority, and by concentrating power in fewer hands tends more to a unity of controlling system than would be practicable where the number of Collectors is greater. In this Presidency, where the revenue depends much upon works of irrigation it is very desirable that the sources of supply should, as far as practicable, be within the same limits as the land to be supplied, and every division of a district would make it less likely that this should be generally the case. The escape of offenders against the public peace is more easy when Magisterial limits are confined; and that side which all generous minds feel in being the depositaries of high confidence, and in the successful administration of great trust, that feeling which leads to the most vigorous exercise of the faculties in order to justify selection for important office, and that interest in duty which is a sure guide to its successful performance are all more fully excited by the possession of a district than by the management of a small range.

18. They entirely endorse the ably expressed opinion of the Government of 1857, which, for the sake of completeness and avoidance of repetition, is marginally quoted.

19. To this they would add the not inconsiderable matter of detail that if with twenty-one districts the number of papers going through the Board's office in the year is seldom much less than fifty thousand, the number with twenty-eight districts might fairly be expected to be many more; for many references now stopped and locally disposed of by experienced Collectors would be forwarded by the younger Collectors of the minor districts. The result would be a very decided increase to the work in the Board and Government offices, and that without any concomitant advantage.

20. Small districts necessarily involve small localized ideas and an administration of patchwork which is bad.

21. The remedy proposed is the institution of Commissioners. But the Board have strong objections to such a measure. They believe the present distribution of the districts of this Province to be far superior. They hold that the range ordinarily and necessarily allotted to a Commissioner is much larger than he can properly cover; so that he cannot possibly have the personal local knowledge which is supposed to be his one advantage over a sedentary consultative body like a Board of Revenue.

22. The proposal to have Commissioners proceeds out of the incorrect presumption that Collectors are not officers of sufficient experience to deal with local matters subject to the main guiding lines of principles laid down by the Board; whereas the Madras Collectors, permanent and acting, are men of 37 to 47 years of age and 15 to 27 years of service, an age and service at which a man of any parts must be competent to administer if he ever is. If there be rare occasions on which individuals may feel the want of the advice of seniors the exceptional want can be much more simply and inexpensively met by the Collector repairing to the Board for advice. Most Collectors are within easy reach of rail or canal, so that twenty-four hours travel brings a Collector into personal communication with the Board.

23. It will be observed that the Board do not stay here to discuss the comparative merits of a Revenue Board and a system of Commissioners; that is a separate question from the comparison of Commissioners and major Collectors, which only they are considering here. The relative value of a Revenue Board is no necessary part of the present issue, and discussion will be deferred for a subsequent Proceedings as desired in paragraph 8 of the Official Memorandum under reply. Suffice it to say that it is a point on which there is room for much to be said.

24. With reference to the size of the Collectorates being such that they are too large for one officer to administer, the Board contend that they are thought to be so only because there is cast upon the Collectors much labor that is not properly administrative, labor of a nature which much lower paid, far less experienced subordinates could dispose of equally well, and that if Collectors were relieved of this petty detail they would find their districts none too large. The Board submit that what is wanted is, not redistribution of charges, but redistribution of work. Work has naturally grown with civilization, and not a little has been imposed by the statistical requirements of the Home and Indian Governments, while establishments have not been simultaneously strengthened. It is eighteen years since the establishments of this Presidency were revised by Mr. Pelly. At that time there were no such things as Local Fund Boards and Municipalities. Sanitation, vaccination, education, registration, litigation, and so forth have made vast strides since then. With the present rate of rapid advance there is little doubt that every decade should pass establishments under review.

25. This review is needed not only for the strengthening of establishments but quite as much for the modification of the manner of working them. Orders of several Governments and Boards have from time to time been issued to Collectors requiring that they should look to such and such a thing themselves. Each order is but a small imposition in itself, but their aggregate is a serious weight, and Collectors are not to be blamed with bad administration for continuing under frequent protest to perform personally what they ought to be allowed to delegate to a subordinate in order that their more highly paid time might be transferred to higher administrative duties. As in all undertakings which are growing in magnitude, it is necessary to success that the controlling authorities should from time to time become less and less executive and more administrative, so the time calls pressing, and the call has been made and remade for years past, that Collectors should be relieved of much detail now imposed on them and permitted to see that things are properly done rather than required to do them with their own hands. If this were done Collectors would find that their districts as at present defined are none too large for them, and the Government would have a senior body of men who, without the unnecessarily enhanced pay of Commissioners, practically embodied all their advantages under another name, with this very important addition, that their local knowledge was really their own and not taken mainly at second hand, was really personally verified by reason of their range not being larger than they could thoroughly cover.

26. Within the compass of a general report it is not possible, nor is it desirable, to exhaust thoroughly the manner in which relief might be given to Collectors of districts, but the Board may instance briefly that in many districts the Collector

26. In addition to the administration of the whole, a personal Executive charge half as large as a Head Assistant's, a charge which in itself is considered enough to occupy half the time of a Head Assistant or Deputy Collector. He has also the trial of criminal cases; the granting of copies; the counting of coin, of bank notes, and of stamp papers; and a multitude of such like petty details which wastefully scatter away his valuable time.

27. Not only is much that a Collector is required to do of a nature that could be done by far cheaper subordinate native agency, but some of it might with advantage be cut out altogether. The growth of so many years requires periodical revision.

28. This can best be done by an officer being deputed to give his whole time to every detail of the revision, in the same manner as Mr. Pelly was deputed to revise the establishment of the Presidency in 1861. The Board have little doubt that such an officer could arrange for a redistribution of work which should bring to the Collectors a relief of from two to three hours a day in their work, and this would leave them quite able to cope with their present district.

29. Such redistribution of work and revision of establishments carry with them the recommendation that they call for no extra Collectorates and probably for no extra expense of any sort in the covenanted ranks of the service, and give at the same time the opening which the Secretary of State and the Indian Government desire for the more extended employment of natives in more Deputy Collectorates, Magistrates, and Clerks, and the Board is satisfied that these extra establishments could be provided for much less than the cost of the proposed extra Collectorates.

30. At the same time it is right to remark that the calculations by which the extra cost has been arrived at are calculations based on the present scale of establishments, a scale admitted on all hands to be glaringly inadequate to present requirements; so that, after the Government proposal is carried out at a cost of over four and a quarter lakhs a year, there will still remain untouched the greater want of inadequate establishments. This is a want that will not be met by, but is clearly altogether beyond the scope of, the measure proposed by the Government; and the Board submit that by meeting this the greater difficulty first, instead of second, the other supposed difficulty of the size of Collectorates will be found not only to have disappeared but to be every way an advantage.

31. While holding unhesitatingly the opinions above advanced, the Board look upon Bellary as an exception, and would be glad to see that wide area of 11,351 square miles cut into two districts on the pay and establishments ordinarily obtaining in this Presidency for the smaller districts such as Canara and Trichinopoly. When Bangalore is added to Salem, it may be considered whether Coorg should not form the head-quarters of an extra Collectorate. The addition of Coorg to Canara will call only for a Sub-Collector. The details of this proposition for Bellary are embraced in Appendix A.

32. Redistribution of work and revision of establishments will be altogether incomplete if it does not take notice of the size of taluks. There are taluks of 993, 999, 998, 1226, and 341 square miles containing respectively 626, 942, 740, 196, and 550 villages each, almost all of them ryotwari, and this revenue charge is a heavy magisterial file. It is impossible that Tahsildars can do justice to such areas and such populations. This is the case of the most important and executive with a range larger than it can cope with. It is not to be met in the same way as the administrative of a large range. It is the inverse of the Collectorate position and can only be met by diminishing areas.

33. While submitting these considerations the Board would urge that there must yet remain minor yet practical and very real difficulties of detail which can only be fully known and properly weighed after consulting local officers in the several departments. They understand that there are such difficulties in the police administration; they have indicated the probability of the same in the revenue; and they can well

understand that they may possibly exist also in the judicial and perhaps other departments. They would respectfully submit that a matter of such moment as import to the future administration of the Presidency cannot be properly disposed of confidentially, but should rather be made the subject of the freest discussion and the most thorough investigation.

34. In conclusion, the Board submit that, as the present discussion has arisen out of the supposed failure of administrative arrangements in the late famine, it will not be out of place to record their opinion that, so far from failing, the revenue administrative machinery of this Presidency has borne the terrible tension of the last two years eminently well. This grave calamity came upon the Presidency, not in its strength, but after the cry had already gone up for years that its resources were inadequate even to ordinary times; nevertheless the revenue machinery only performed all its own proper duties, but had to do and did well much that ought properly to have fallen to the engineering staff of the country. The Board venture to doubt if there is any other revenue machinery in the Indian Empire which could have met such a gigantic calamity better. Feel the strain it did undoubtedly, and should, for it would not be right that ordinary establishments should be maintained on such a footing as not to feel such very extraordinary pressure. It would be equivalent to keeping peace establishments always on a war footing. It is enough that they should contain within themselves capabilities of expansion on any such emergency, and such expansion the Board hold should be mainly in the Public Works Department, the engineering staff being maintained at a strength which would enable it to be well in advance with carefully examined projects and able in such a crisis to suspend investigations for action on famine works.

(A true Extract.)

(Signed) J. STURROCK,
Acting Secretary.

To the Chief Secretary to Government, Public Department,
with three Appendices.

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• NO 204

PROCEEDINGS OF THE BOARD OF DIRECTORS dated 16th July 1879.

Read again Board's Proceedings, dated 1st March 1879, No. 555

In their Proceedings, dated 1st March 1901, the Board submitted their views regarding the proposed constitution of the Board, and the suggested scheme of graded pay for Collectors and Judges, and for future treatment, as desired, the question of the substitution of a Board of Commissioners for the Board of Revenue.

[illegible]

5. The Board of Directors is opposed to an administration by Communist Party, and in the context of the policies of their predecessor Board of Directors, the following list of preferences are as follow.

4. A consultative body gives unity and continuity of principles, and carries more weight than an individual Commissioner. Promptitude of action, which is the prominent ground on which the creation of Commissioners is advocated, is not the only, nor the main, requirement. The more and fundamental desideratum is the security of action, good administration on a liberal basis of continuous action. On such a basis only is promptitude of action an advantage; on any other it is dangerous. This end is best secured by a consultative body. It is not in the

1879.
Board of Revenue,
MADRAS.

CHIEF SECY. TO GOVT.,
PUBLIC DEPARTMENT

Dated March 1st.

Printed 13th

ПРОСВЕДИТЕЛЯ, 1ST MARCH 1879, No. 555.

MARCH.
No. 555.

No. 555.

Districts.—Submitting to Government statements, showing cost of extra establishments required in consequence of the sanctioned constitution of three new districts in Madras Presidency, &c., and offering remarks on the proposed scheme of graded pay for Col-

CONFIDENTIAL.

No. 2048.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th July 1879.

Read again Board's Proceedings, dated 1st March 1879, No. 555.

In their Proceedings, dated 1st March last, the Board submitted their views regarding the proposed constitution of new districts, and the suggested scheme of graded pay for Collectors and Judges, leaving for future treatment, a desired, the question of the substitution of a system of Commissioners for the Board of Revenue.

2. The Board was constituted by order of Government, dated 20th June 1786, nearly a century ago, and during the interval the question of abolition has twice been raised. The Boards of 1831 and 1855 justified their existence by arguments which are presumably unanswerable for they have never been refuted, and so exhaustively was the subject dealt with on both occasions that, after the lapse of another cycle of twenty-four years, but little can be added to what was then adduced. Nothing has occurred during that interval to alter the position, which is, in the main, the same to-day as it was twenty-four and forty-eight years ago, or to weaken the force of the arguments then brought forward; on the contrary, the increased facilities for communication afforded by the extension of the systems of railways and telegraphs, the improvement of steamer and postal services, &c., is, in the Board's opinion, an additional argument against and not for the introduction of Commissioners. To repeat, perhaps less cogently, what has already been ably set forth with respect to principles of administration would serve no good purpose; the Board would therefore request an executive consideration of the reasoning of their predecessors which is as pertinent now as ever, but which may possibly have been overlooked owing to the papers being in manuscript and not easily accessible; they have, therefore, now been printed and are annexed to these Proceedings.

3. The Board will briefly epitomise the grounds on which administration by a Board of Revenue seems preferable in principle to an administration by Commissioners; but for the full arguments reference to the text of the replies of their predecessors is solicited. Briefly stated, the grounds of preference are as follow.

4. A consultative body gives uniformity and continuity of principle, and carries more weight than an individual Commissioner. Promptitude of action, which is the prominent ground on which the creation of Commissioners is advocated, is not the only, not the main, requirement. The prime and fundamental desideratum is the security of constant good administration on a liberal basis of continuous action. On such a basis only is promptitude of action an advantage; on any other it is dangerous. This end is best secured by a consultative body. It is not in the

1879.

Board of Revenue,

MADRAS.

To.

CHIEF SECY. TO GOVT.,

PUBLIC DEPARTMENT.

Dated 1st March.

Printed 13th.

Record

PROCEEDINGS, 1st MARCH 1879, No. 555.

MARCH.

No. 555.

Districts. — Submitting to Government statements showing cost of extra establishments required in consequence of the sanctioned constitution of three new districts in Madras Presidency, &c., and offering remarks on the proposed scheme of graded pay for Collectors and Judges.

controlling body so much as the executive that promptitude of action is to be desired, and this would be attained if Collectors were relieved of the minor details of official routine which now occupy an undue proportion of their time.

5. The Revenue administration is not yet reduced to such perfection that large questions will not continue to arise, and with the progress of civilisation more frequently perhaps than formerly. Such are best weighed by a deliberative body. Meetings of Commissioners could not conveniently be arranged as their travelling duties would not correspond, and the matters on which consultation is necessary are frequently too emergent to admit periodical meetings.

6. Instead of digested schemes submitted after personal discussion by three Members of the Board, Government would get from Commissioners individual and local views, each perhaps conflicting with the other; whereas under the present system all matters, whether the subject be of minor importance, or a measure largely affecting the revenues of the Presidency, or the interests of the community generally, are laid before Government in such a complete form that a person in the Board's Proceedings is, in the vast majority of cases, all that is necessary to enable the Government to grasp all the bearings of the question, and pass their orders thereon, to assist them in which they have the collective opinion of three experienced officers whose united local knowledge probably embraces the greater portion of the Presidency. The Government would probably find their labor much increased by the change, and one of the professed objects thereof, namely, greater expedition in the despatch of public business, is not likely to be attained.

7. It must be borne in mind in this connection that the Board have more information at their disposal in the records of past transactions in every part of the Presidency than Commissioners can ever have; even as regards their own divisions the latter must for a time be at a great disadvantage in this respect, inasmuch as it would be quite impossible to distribute the mass of records which have accumulated during the period of the Board's existence. The Board have, moreover, the advantage of being at the head-quarters of Government for at least a portion of the year, and opportunity is thus afforded for personal communication individually or collectively with the Members of Government, their legal advisers, and Heads of departments.

8. Individual Commissioners could not properly be entrusted with more finality of decision than a Board of three Members; they would, therefore, be obliged to refer to Government just as many questions as the Board have now to submit for orders, so that the disposal of business would not be expedited; on the contrary as the Commissioners would be touring for half the year away from their records, it is probable that there would be greater delay than at present. The Board would respectfully submit that it is not so much the deliberative nature of their procedure which tends to hinder the speedy settlement of references, as the spirit of centralisation which demands that every matter, however trivial, should be referred to higher authority.

9. The opinions of individual Commissioners would naturally not carry so much weight either with Government or Collectors, nor are their orders likely to be accepted so readily as those of a collective body. Individuals are also more prone to interference than are collective bodies, and the constant presence of an officer with greater powers than those possessed by Collectors would inevitably impair their authority, and tend to diminish the interest taken in the administration of their charges.

10. The present constitution of the Service, moreover, is such as to increase the danger of friction; more than a third of the members (57 out of 155) were admitted during the three years, 1862 to 1864. At no distant date Commissioners, if appointed, must be selected from the men of 1864, whilst the Collectors will, in most cases, be men of the same and two following years, some of them perhaps senior in age, of longer residence in the country, and more intimately acquainted with their districts.

than the Commissioner of the Division. This might occasionally occur even if the service were not constituted as it is; but in consequence of the block alluded to instances would be likely to be numerous for some time to come, and harmonious working could hardly be anticipated under such conditions. With a Board composed even of three comparatively junior men, there is no fear of any complication of this nature, because there would be no room for attributing unpalatable orders or decisions to personal feeling.

11. In cases calling for local inquiry, the deputation of a Member of the Board acting in concert with his colleagues is to be preferred to an individual Commissioner. By this means, moreover, the object aimed at by the Government of India, namely, "an effective system of local administrative supervision," such as is exercised in other Provinces by Commissioners, may be secured, whilst maintaining, at the same time, the composition and authority of the Board as a deliberative assembly for the disposal of "matters involving general principles of administration or of policy." When the question was last under discussion the Board recorded the following remarks: "The Board would observe, lastly, that the Government may increase the activity of its control over the provincial officers by occasionally deputing Members of the Board of Revenue on temporary special missions or circuits. The Board would not advocate this as a constant or normal arrangement, but they advert to it as a measure which has been resorted to in times past, and may be again on special occasions, as when the state of a province is deemed unsatisfactory, or when the revision of its management or some other reform may be under consideration." The Board, as at present constituted, concur in this view so far that they prefer the present system, under which tours are undertaken by the Members only in accordance with the instructions of Government, to the plan of systematic and frequent inspection of assigned ranges as suggested at paragraph 12 of Sir A. J. Arbuthnot's Minute. Occasional visitations are provided for by Section 49 of the Enactment which defines the powers and duties of the Board, Regulation II of 1803; and it is in the power of Government to order tours by Members of the Board as frequently as may be desirable. The improved means of communication by rail and steam also make such touring a matter of less difficulty than formerly.

12. Lastly, there is the expense attending the change, and as this is a most important consideration, the Board will discuss it at some length. The Government of India are under the impression that by resolving the Revenue Board into Commissioners with separate executive charges a saving will be effected which will go far towards meeting the enhanced cost caused by the creation of new districts. Now, whether this anticipation will be realised depends, in a great measure, on the number of Commissioners which may be considered necessary to discharge such of the functions hitherto performed by the Board of Revenue as cannot be conveniently undertaken by the Civil Members of Government, and on the nature of the duties to be assigned to Commissioners. The Government of India remark that in "substituting Executive Commissioners for the Revenue Board provision should, of course, be made for the adequate control of the Customs and Salt Departments, and a special charge of a Commissioner who would, under the contemplated system, be subject to the direct control of Government. The other extra sources of revenue under the Board's control for which provision will have to be made are marginally noted; the approximate amount of revenue pertaining to each is noted against the several heads. To these Opium will shortly be added. The Commissioner of

Abkari	...	...	about	₹63 lakhs
Sea Customs	...	...	"	28 "
Land Customs	...	...	"	8 "
Stamps	...	...	"	50 "
License Tax	...	...	"	8 "

* For Abkari, Customs, and Stamps the figures for the year 1875-76 are given, the revenue in subsequent years having been affected by the famine; against License Tax the revenue for 1878-79 is noted.

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Salt Revenue might undertake the control of Customs as well, as he has the requisite inspecting agency at his command in the coast districts, and the salt-pans and Sea Customs houses are generally so close together that both could easily be visited during his periodical tours; but he could not manage Abkari and Opium in addition; the former requires so much attention that it is recently proposed to place it in a special charge and the latter will occupy a large portion of a separate officer's time until a system is organised. It is quite clear that these branches of the revenue must be directed on a uniform principle for the whole Presidency which would be an impossibility if administered separately for each division. There must, therefore, be a Commissioner of Excise, who might also control the Stamp Revenue. Some provision in respect of the License Tax could best be exercised by the Divisional Commissioners to whom appeals would most conveniently lie.

13. The question of territorial divisions has next to be considered. The

Presidency or Province.	Area in Square Miles.	Population.	Number of Commissionerships.	Average Area of each Commissionership.	Average Population of each Commissionership.	Total Cost of Commissioners, their Establishments and Contingencies.	Average Cost of each Commissioner including his Establishment and Contingencies.
Madras	126,318	81,381,177	8	15,789	10,172,647	465,000	57,125
Bengal	186,247	61,768,271	8	23,280	7,720,777	465,000	57,125
Bombay	124,453	16,249,206	4	31,113	4,062,301	235,000	58,750
North-West Provinces and Oudh	106,295	42,001,436	11	9,662	3,818,313	454,000	50,363
Punjab	104,975	17,611,438	10	10,497	1,761,143	523,000	52,300

(1). Note.—The area and population have been taken from the volume of Miscellaneous Statistics relating to British India, published by the Government of India.

(2). The cost of Commissioners has been taken from the "Civil Estimates of India" for 1878-79.

on the part of Government; the area and population may be taken as the chief factors in the calculation, correction being afterwards applied, if necessary, with reference to other considerations. Assuming the number of Commissionerships to vary jointly as the area and the population, Madras will require—

Five or six, if either the Bengal or Bombay scales be adopted, the exact equivalent being 5-475 in the former case and 5-832 in the latter.

Eleven Commissioners on the standard of the North-West Provinces and Oudh. Fifteen on the standard of the Punjab.

The charges of the Commissioners in the two last-mentioned Provinces are little bigger than most Madras Collectorate, and are not so extensive as the districts of Bellary and Vizagapatam with Jeypore; they, therefore, cannot be taken as a guide. On the Bengal and Bombay standards, taking into consideration the fact that the Bengal Presidency is more compact, and therefore presents facilities for inspection to counterbalance its greater area and population, that it has a Board as well as Commissioners, and that its land-revenue system is such as to entail less work than the ryotwary system in force here, Madras might demand six Commissionerships; but looking to the configuration of the country the Board think that the Presidency can be most conveniently parcelled out into five divisions corre-

sponding almost exactly with the Ranges of Superintending Engineers. This arrangement would seem to give the nearest approximation to equality in the responsibility of the charge, and to be best adapted to the physical features of the country, means of communication, &c., whilst the divisions resulting are similar to the Bengal charges. The Board will now proceed to estimate the cost of five Divisional Commissioners and an Excise Commissioner. In Bengal there are nine Commissioners, of whom seven receive a salary of Rs. 2,916 per mensem and salary of Rs. 2,916 per mensem and two draw Rs. 2,500; in Bombay there are four, one (Commissioner of Sindh) in receipt of Rs. 4,166 per mensem, and three drawing Rs. 3,500 per mensem. To the North-Western Provinces and Oudh eleven Commissioners are attached, nine on Rs. 2,916 per mensem, one on Rs. 2,500, and one on Rs. 2,000; in the Punjab are allotted ten Commissioners in receipt of Rs. 2,916 each per mensem. In considering which of the scales of salaries obtaining elsewhere is most applicable to the Madras Presidency the difference in the status of the Commissioners in the several Provinces must be taken into account. In Bengal and the North-Western Provinces the Commissioners are under the order of a Board of Revenue, and in the Punjab they are subordinate to a Financial Commissioner; in Bombay alone are they directly under Government, and, it is believed, perform most of the duties of a Board of Revenue within their respective charges. As the present proposal in regard to Madras is to appoint Commissioners in lieu of a Board, their position and emoluments must be similar to those of Commissioners in Bombay, and they should get a monthly salary of not less than Rs. 3,500. The Commissioner of Salt Revenue, viz., Rs. 2,000 per mensem, rising by annual increments of Rs. 100 to Rs. 2,500 per mensem.

	Area.	Population.
Ganjam	8,319	1,520,088
Vizagapatam	18,344	2,159,199
Godavari	5,224	1,597,339
Kistna	8,036	1,422,873
Total	40,917	6,724,500
Nellore	8,462	1,376,811
Madras	27	397,552
Chingleput	2,753	988,184
North Arcot	7,139	2,015,278
South Arcot	4,873	1,755,817
	23,254	6,483,642
Tanjore	3,654	1,973,731
Trichinopoly	3,515	1,200,408
Madura	9,502	2,266,615
Tinnevely	5,176	1,693,959
	21,847	7,134,713
Bellary	11,007	1,668,006
Cuddapah	8,367	1,351,194
Kurnool	7,358	959,640
	26,732	3,978,840
	7,483	1,966,995
Salem	7,432	1,763,274
Coimbatore	749	49,501
Nilgiris	6,002	2,261,250
Malabar	3,902	918,362
South Canara		
	25,568	6,959,389

	Average Area.	Average Population.
Bengal	20,694	6,973,697
Bombay	31,115	4,087,303
Madras	27,663	6,256,285

* The large area in this division is due to the inclusion of the mountain tracts comprising Jeypore (13,041 square miles) and the Ganjam Malahs (5,715 square miles); exclusive of these tracts, the area of the division would be 22,161 square miles.

less than Rs. 3,500. The Commissioner of Salt Revenue, viz., Rs. 2,000 per mensem, rising by annual increments of Rs. 100 to Rs. 2,500 per mensem.

15. The head of each Commissioner's Office Establishment in Bombay is an Assistant with the rank of Deputy Collector (see page 28 of the Bombay Revenue Hand-book). The Civil Estimates show seven Assistant Commissioners for the Province, two for Sindh on Rs. 700 a month, and five for the other Divisions on Rs. 400. In the other Provinces there are apparently no Assistant Commissioners, and the Board do not know whether personal Assistants are provided. A personal Assistant is attached to the Office of the Commissioner of Salt Revenue in

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Madras, and an officer of the same description, of the grade of 2nd-Class Deputy Collector, should be assigned to each Divisional Commissioner. The duties of the proposed Excise Commissioner will probably consist mainly of inspection and direction, no executive staff being placed immediately under him in the districts, but orders being carried out by Collectors; in that case, an Assistant may possibly be dispensed with.

As regards subordinate establishments the average cost of each Commissioner's establishment in the several provinces is as follows:

Bombay	11,398 per annum.
North-Western Provinces and Oudh	14,675 do.
Punjab	12,752 do.
	18,900 do.

The cost of establishments for Madras Divisional Commissioners may be taken at Rs. 12,000 in round numbers as in Bombay. This is certainly not excessive, as higher salaries must be assigned to the lower servants in Madras than in Northern India on account of the higher price of food-grains, and any establishments maintained from Local Funds are not included in the above figures. A Madras Collector's staff costs on the average Rs. 2,351 per mensem, exclusive of the additional hands paid from Local Funds, the cost of which averages Rs. 60. A smaller staff than that of a Divisional Commissioner will probably suffice for the Excise Commissioner; the cost may be assumed at Rs. 12,000 per annum.

17. The Budget provision for travelling allowances and contingencies in the several provinces is noted below:—

	Travelling Allowance.	Contingencies.	Total.
	RS.	RS.	RS.
Bombay	3,600	2,900	6,500
North-Western Provinces and Oudh	10,500	5,900	16,400
Punjab	3,500	2,700	6,200
	500	2,900	3,400

The provision under both heads for Bombay is considerably in excess of that pertaining to the other provinces. The Board have no data on which to frame an estimate, but a round sum of Rs. 10,000 on both accounts for each Commissioner will probably not be regarded as excessive.

The estimate of the cost of Commissioners and their establishments on the most moderate computation will stand thus:—

	Per Mensem.	Per Annum.
	RS.	RS.
5 Divisional Commissioners on Rs. 3,500 each per mensem	17,500	2,10,000
1 Excise Commissioner on Rs. 2,333*	2,333	27,996
5 Assistant Commissioners on Rs. 500 each	2,500	30,000
Establishments for five Commissioners, at Rs. 14,700 each per annum	6,125	73,500
Establishment for Excise Commissioner	1,000	12,000
Travelling allowance and contingencies at Rs. 10,000 each per annum	5,000	60,000
	34,458	4,13,496

* In accordance with the rule for calculating salaries rising by periodical increments.

The foregoing estimate does not differ materially from that put forward in 1881; each Commissioner was to be allowed Rs. 48,000 per annum to cover all his charges which is somewhat higher than the present estimate, namely, Rs. 42,000 salary with travelling allowance, say, at Rs. 250 per mensem, which is the consolidated allowance granted to the Madras Commissioner of Salt Revenue, and

Establishment	13,700 per annum.
Assistant	6,000 do.
Total	20,700 do.

19. The business of the Government itself in the Revenue Department will, moreover, be increased by the proposed arrangement, and it will be necessary to entertain some additional establishment on that account, and for the care of the Board's records, the bulk of which could not be divided amongst Commissioners, and would be required for reference by Government. The compilation of agricultural statistics for the whole Presidency, which is now done in the Board's office, will have to be undertaken by one of the departments of Government from returns for each division furnished by the several Commissioners, except in the case of Statistics of Trade, the compilation of which may be entrusted to the Collector of Sea Customs, the special establishment employed on that duty. Similarly the Inam work at present in charge of one of the Members of the Board may be transferred to Government; the Survey and Settlement work which now passes through the Board's office will also have to be disposed of by Government. The additional establishment which will have to be entertained in the Government office cannot be much below the strength of the staff allowed to a Commissioner, but higher salaries must be given so as to attract the services of a superior class of men, as all standing orders and general instructions for the keeping and rendering of accounts, &c., will have to emanate from the Government office in order to secure uniformity of procedure. The cost of such an establishment may be taken at Rs. 15,000 per annum.

20. The Secretariat must also be strengthened. Under the present system all correspondence on which the orders of Government are required passes through the Board, who review the information furnished by local officers, supplement it where deficient, and present the subject in a complete shape ripe for the decision of Government. This will have to be done in the Government office itself, and will impose considerable additional labor. Assuming that an additional Secretary of the standing of the Board's Secretary on Rs. 2,000 per mensem, and a notary official corresponding to the Board's Head Sheristadar on a salary of at least Rs. 600 per mensem, with an establishment as noted above, will be required, the total cost of the additions to the Government office will be Rs. 46,200 per annum. This is less than the amount (Rs. 69,000) by which the cost of the Bombay Secretariat exceeds that of the Madras Secretariat.

21. The additional expenditure which will be entailed by the substitution of Commissioners for the Board of Revenue may be summed up as follows:—

	RS.	Cost of Commissioners and their Establishments	RS.
Board of Revenue, including Local Funds Establishments	2,72,807		4,13,496
Establishment to be deducted from the Collector of Sea Customs	18,428	Additional Establishment in the Government office	40,000
Total	2,59,379	Total	4,59,696

Net excess Rs. 2,00,317

22. The above sum of Rs. 2,00,317 represents merely the additional cost of substituting Commissioners for the Board of Revenue; the other portion of the

scheme, namely the proposed increase in the number of Collectorates, will cost Rs. 1,27,300 extra; so that the whole scheme will involve increased expenditure to the amount of no less a sum than Rs. 6,27,621 per annum.

23. If the extra cost which it has been shown would be entailed by the change desired by the Government of India ensued improved administration, it would merely be a question whether the advantages were likely to be commensurate with the outlay. But the Board contend that no improvement would be secured thereby. The mode of conducting the administration which is proposed is a mere extension to be that which obtains in Bombay, but before proceeding to adopt it, it is not irrelevant to inquire whether the Revenue administration of that province has been a success. There, as in the Madras Presidency, the ryot holds his land direct from Government, but his condition is far different. He is poverty-stricken and burdened with debt, and not long ago agrarian riots in the Deccan were so frequent that it was considered necessary to appoint a Commission to inquire into the causes, and it has been decided to resort to special legislation to relieve the agricultural classes from the distress into which they have fallen; with this object a measure, entitled the Bombay Indebted Agriculturists Relief Bill, has already been introduced, vide Supplement to the Gazette of India, dated June 14th, 1879. The Board do not, of course, mean to imply that the non-existence of a Board of Revenue in that Province is the cause of the state of things alluded to, but the circumstances show that there is faulty administration somewhere, and demonstrate that the direct local supervision so strongly insisted upon by the Government of India does not always secure the 'ne plus ultra' of administrative excellence.

24. It must be admitted that under the present system of dual administration by a Board and Council there is a tendency to delay in the disposal of business; but this is due to the policy of centralisation which has gradually crept in until the authority of Collectors and the control of the Board are both materially weakened. If there is no limit to appeals, if every trifle has to be referred for the orders of the Board and Government, if subordinates are suffered to dispute the authority of the local officers and the Board, the correspondence which such a system involves must seriously impede the despatch of business, to say nothing of the mischievous influence it has on the minds of the people, who are thus rendered independent of local authority. It demoralises good officers and paralyses their efforts to maintain their districts in a state of efficiency to such an extent that Collectors are tempted to shut their eyes to much that ought to be summarily dealt with rather than incur the trouble and vexation which has to be undergone in order to have out his deserts to an offender.

25. As already pointed out in Proceedings, dated 23rd August 1855, and 1st March last, the reform really required is not the appointment of Commissioners and formation of new districts, but redistribution of work by enlarging the powers of Collectors and relieving them of detail duties, so as to enable them to supervise their extensive districts, the area of which is in many cases but little below that of the ranges of Commissioners in Northern India and in two instances even greater; if the Madras Collectors were relieved of executive charges and petty detail, their position would be identical with that of the Northern India Commissioners, and would be merely a question of designation.

26. In the same manner the Board have little by little become encumbered by a multitude of minor references that their time is frittered away on matters of secondary importance, and unavoidably so absorbed thereby that it is practically impossible for them to give to every new proposal the time and thought that it deserves. Under existing conditions the Board can originate nothing; thus the services of the only superior officers, who might otherwise be able to take a comprehensive view of the requirements of the country and devise reforms, are so taken up with minor matters of detail that the Board cannot fulfil its proper rôle of being the thinking head of the revenue administration of the Presidency. Their

frequent intervention in matters of detail is viewed with much disfavor by Collectors, and the estimate of their utility is based upon the petty character of their interferences; whereas if their attention were reserved for important subjects, worthily demanding the consideration of a deliberative body, weightier matters would be far better dealt with than is now possible. The Board are not wholly responsible for this state of things; in some measure their work may have imperceptibly grown in consequence of their own orders, but the results mainly due to the orders of superior authority and the centralising spirit which has reduced the Board to little more than a recommending body. The periodical pruning indicated in their Proceedings of the 1st March last as necessary in the Collectorates is equally needed in the Board. The mere lapse of time must necessitate changes calling for occasional revision. The Board will content themselves with one illustration, though numerous examples could be adduced if necessary.

27. The marginal statement shows the number of appeals presented to the Board in the course of the last three years; of these the majority, and, after fair consideration, in being rejected altogether; in a large number of cases the orders are modified but slightly, so that those in which the Collector's decision is reversed as illegal or unjust are reduced to

STATEMENT of Petitions for three Years.

Year.	Total Number of Petitions.	Un-stamped and other Petitions.	Regularly stamped Appeals.	Collector's Orders confirmed.	Collector's Orders reversed or modified.	Remarks.
1876	3,229	2,185	1,044	823	222	Of this number 314 were referred to the Collector for report.
1877	2,683	2,134	549	466	83	Do. 140 do.
1878	2,540	1,714	826	705	121	Do. 151 do.

a small proportion of the total. The bulk of these appeals emanates from moniums, village blacksmiths, village barbers, and the like; and the case is frequently carried to the local Government and sometimes even to the Government and Secretary of State. It is obvious there should be more of decision. If the Madras Collectors are the class of men described at the end of paragraph 25, Board's Proceedings dated 1st March, that is practically commissioners with superior local knowledge, they may surely be trusted to dispose of the claims of a village artisan.

28. Many other instances of the mischievous tendency to undue interference, implying distrust of Collectors and involving an extravagant waste of the more expensive machinery of the Board and Government, might easily be adduced; but it is unnecessary to pursue the subject in further detail; it must be patent that the present system entails a vast waste of power. The Board are powerless to stop it; they can only suggest the remedy, which is that a Commissioner should be appointed to examine carefully every detail, and submit a scheme for the remodelling of the administration in accordance with the requirements of the present times.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department,
with printed copies of Board's letter,
dated 25th January 1855, 23rd August 1855, and extract from
Board's Proceedings, dated 29th December 1851, No. 614.

1879.
Board of Revenue,
MADRAS.

To
THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT.

Dated July 16th.

P. 1879/44.

PROCEEDINGS, 16TH JULY 1879, No. 2,048.

JULY.
No. 2,048.

Board of Revenue.—Submitting opinion on
the question of the introduction of a system of
Compensation for the —

of India.

2. The considerations involved in the proposal to grade collectors and Judges & to submit to Commissioners for the Board of Revenue a very numerous and complicated, although this Govt have given much attention to the matter, they are not at this moment prepared to submit their final views to the Governor General in Council. But as no system of grading can affect either present salaries or for some time to

come, in order to satisfy the financial aspect of the proposal, the temporary postponement of decision will not be objectionable. The Governor in Council might be objected to, and he therefore desires to urge on the Govt of India the immediate adoption of the approved proposal for improving the condition of the Bellary district which most loudly calls for attention. The Madras Government sincerely trusts that the Governor General in Council will allow the remedy to be applied in the

case without further delay.

3. As to the necessity for dividing the enormous Kysur district of Bellary there has for years been entire unanimity, and the accompanying proposition statement shows the cost of creating a new district, to consist of the marginally noted Taluks aggregating an area equal to the average of the Districts in the Presidency with which also the remaining Bellary district will correspond.

Area 11,122.59 sq. miles.

* Gooty 347	} Area sq. miles 5745
Radpatra 578	
Channarayana 739	
Dhannarayana 1098	
Pennkonda 908	
Andalapur 420	
Madakhalu 457	

4. No increase in the existing judicial establishment is proposed. The Revenue Establishment of the new Anantapur district would be that shown below.

Expenses	
1. Collector	2500
1. Head Assistant Collector	800
1. General Deputy Collector	250
1. Treasury Deputy Collector	250
Collectors' Establishment	2500
Head Asst. Collector's Establishment	1100
Deputy Collector's Establishment	2500
Travelling allowances	917
Miscellaneous	700
Total per annum	11,116

From this it is evident
however, be it stated
the undoubted need
changes which under the
altered administration
would no longer be
necessary.

Supplies

Sub collectors - 1,257

1. General Deputy
Collector } 250

Sub Collectors
Establishment } 463

Deputy collectors
Establishment } 100

Miscellaneous - 20

Total per annum } 2,332

Net per annum 5684

Net per annum 68,208

Cost of addition
of police } 14,746

Total - 83,374

103. 4
It has been found
difficult to estimate,
with precision, the cost
of the police department
required for administration,
and the amount set
down ^{above} must be regarded
as subject to future
modification. It is
however, further, the
honorable the Governor
in Council considers
that the utmost expense
involved in the creation
of the new district
will be less than Rs. 90,000
yearly and within
this limit he is to
request the sanction
of the Governor General.

94

informed to the
immediate attention
of the necessary staff
for the management
of the administrative
district, which it is
proposed to constitute
immediately on receipt
of such sanction.
6. The larger questions
raised in the corre-
spondence that has
passed between the
Govt and the Govt
of India will be
further considered
but I am again to
express the earnest
hope of the Governor
in Council that the
urgently needed change

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S. P. R. D. D. D.

L. + 2 statements
Note: The statement
is not to be
used in the
present case.

Botasamm
8th September 1861

7-11-11 ✓
21-12-11 ✓
10-8-14 ✓
8-4-16 ✓
21-4-17 ✓
8-5-20 ✓
14-12-21 ✓
1-7-22 ✓

Changes in ~~State~~
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