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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 803	Press ~~Mis.~~
Dated 6	18 57.

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No. 64. Read the following papers.

MEMORANDUM.

The order of Government of 29th April 1859, No. 596, confirms Mr. Parker's proposals as to the assignment to be made for the Police out of the General establishments of the three Districts of North Arcot, South Arcot, and Chinglepat. The general result is that out of a total yearly amount of Rupees 4,23,816, omitting the *Talook* Establishments for Salt, Customs, and Ports, a sum of Rupees 1,87,320 is to be given up towards the expenses of the new Police.

2. Mr. Parker's recommendations were based on very careful enquiry, combined with personal conference with the Board of Revenue, the Commissioner of Police, and with the Collectors except in the case of South Arcot. The same process cannot be gone through for all the other Districts, distant from the Presidency as many of them are, without very great consumption of time and labour. But it appears to me that it is not necessary; and that the results of Mr. Parker's enquiries afford data for sufficiently exact conclusions as respects the whole Presidency. The Establishments of the various Districts differ indeed considerably one from another as compared with the quantity of work; but this difference is confined within certain limits. I think the three Districts examined may properly be taken as a type of all, and that the conclusions arrived at there may be generalized for the whole Presidency. I propose then, that the same proportion shall be taken from the amount of the Establishments of all the other Districts, that has been given up after careful enquiry in these three, and I fully believe that this course will give fully as satisfactory results as minute local enquiry in every District, while it has the great advantage of saving much time and labour.

3. The proportion taken for the Police in the three Districts is Rupees 1,87,320 out of Rupees 4,23,816. The total annual amount of the Establishments in all Districts, omitting Salt, Sea Customs, and Ports, is Rupees 29,66,832. I propose, then, to give up the same proportion of this, or Rupees 13,09,641, for the Police. I omit from the calculation the Talook Establishments for the Salt, Sea Customs, and Ports, because nothing could reasonably be taken from them for the Police, and because as those Establishments are found in only about two-thirds of the Districts, the omission makes the comparison more fair.

4. Having thus struck off this lump sum, I propose to deal with the residue in a similar general way, and so to take advantage of the opportunity to revise the whole Revenue Establishments on a general plan; and in this operation another very important reform may be made, viz., to enlarge the Talooks and thus give funds to increase the pay of the Tahsildars. Various circumstances show that the time for doing this has arrived. The Tahsildars have been relieved from the charge of the Maramut, and they are about to be relieved from that of the Police. The investigations of titles to Inams on lapse, tedious and minute as they often were, will shortly cease entirely; as well as those into claims to village service enams, and to share in village offices. At the same time the land assessment being generally much reduced wherever it has been burdensome, the Collection of the Revenue will be easier, while, as the village Establishments are now, it is to be hoped, about to be made effective, they will hereafter perform their proper duty, of which a large part has hitherto been thrown on the Talook servants.

The Revenue accounts also having been much simplified, there is less work in that department; and thus not only the Tahsildars may be diminished in number, but also all classes of Talook servants under them.

I should state here that I do not propose to take any notice of the present head and Naib Serishtadars, who are now abolished; or of the Deputy Collectors and their establishments, all whose emoluments having been recently fixed, it is not necessary now to revise them.

5. The existing district establishments are in the utmost state of anomaly and confusion. They were originally fixed on the proposals of the several Collectors, without any reference to a general plan; and subsequent modifications almost without exception, have been made in like manner. individually and independently, on the recommendation of one Collector or another, without any general system. The consequence, as already said, is anomaly and confusion. Thus, the Collector's Office Establishment in Nellore, with a total Revenue of Rupees 23,96,000, and a population of 5,89,311 is Rupees 3,632 with 195 hands; while the same establishment in Tanjore is only Rupees 3,056 monthly, with a Revenue of Rupees 59,42,000, and a population of 14,99,668 In Canara, with a Revenue of Rupees 28,33,000 and a population of 11,26,938, the Collector's establishment numbers 118 persons, and costs Rupees 2,332 monthly; in Malabar, with a population of 15,87,312 and a Revenue of Rupees 26,13,000, the same establishment numbers 161 persons, and costs 3,282 Rupees monthly. Again, in the little District of Chingleput, with a Revenue of Rupees 12,63,000, a population of 6,05,221, and an area of 2700 square miles, the Collectors establishments contains 159 persons and costs Rupees 3009 monthly; in North Arcot, three times its size, with double its population and a Revenue also nearly double, being 23 lacks, that establishment contains 161 persons and costs only Rupees 2,735 monthly.

Note.—The Revenues here given are the average of the three years 1265 to 1267. The population given is that of the Government Talooks only, excluding Zamindaries.

6. I might multiply these comparisons, and shew similar anomalies in the size of Talooks, the numbers and pay of Tahsildars and Talook establishments, and the pay of persons doing precisely the same duties in different Districts. But this would be only tedious; the foregoing instances are sufficient to prove my position as to the anomalous character of the present establishments. Then as to confusion. There are servants doing very different duties in different Districts, but called by the same names; and there are servants performing precisely similar duties in different Districts but called by different names.

Thus a Paishcar is in some Districts the third officer in a Talook; in others, as Tanjore and Nellore, he occupies a very inferior place, equal to a zillahdar. In Canara, monigars perform the duties of karkoons. The cash keeper in Canara is styled a mootsuddy; while in all other Districts a servant so called occupies the place only of a gomastah. Again, the native writer under the Tahsildar is called in different Districts, gomastah, royasum, mootsuddy, javabnaviss and aravanaviss. In like manner the inspectors of cultivation are termed in different Districts, summutdars, zillahdars, carkoons, tarufdars, peishcars, gomastahs, and monigars. A native accountant is called by different names, as gomastah, sumprutty, mootsuddy, and muddatgar. A Tahsildar is called amaldar in Guntoor, and a Talook serishtadar in some Districts is called a moozumdar. The Collector's native clerk is styled moonshee, javabnaviss, and aravanaviss.

Again in some Districts there are separate portions of the establishment for the revenue and magistrate Departments; in others, though the same duties are done, nearly all the servants are borne on the revenue establishment, and the difference is not confined to the Collector's own office, but extends to the Talooks. From these three causes it is a matter of very great difficulty to compare the Establishment of one District with that of another; it cannot be done without so many allowances and deductions on one side or the other, and so much care in ascertaining the real duties of each servant, as to operate as a real practical hindrance.

7. To get rid of the anomalies and confusion the idea has been conceived of revising all the District establishments on a comprehensive plan; the numbers and salaries to be proportioned to the work, and the nomenclature to be uniform. This was done many years ago in the Judicial department, it has been done in the new Public Works department, and even in the Revenue department it has been acted on in the case of the new Deputy Collectors and their office servants. No reason appears why it should not be extended to the whole district establishments. It is known perfectly well what the duties of those establishments are, and it is known that they do not vary greatly in the several districts; and to those differences such as they are, the establishments can easily be adjusted with quite sufficient accuracy.

8. I know very well that the scheme will be objected to; it will be argued in the general that there are in fact peculiar circumstances in the various Districts, which make it impossible to generalize in the matter; and every Collector whose establishment is threatened with

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diminution will urge that he cannot possibly get on with less than he now has. In reply I would not only point to the anomalies above quoted, which I think no one will justify, and ask what prospect is afforded by the experience of nearly 60 years that they will ever be corrected by the old system; but I would maintain also that even if the work of reform were taken in hand on the old plan, that is, of dealing with every District by itself and with reference to its supposed peculiarities, it would not, in fact, be done more effectually than under a judicious generalization, while the operation would require vastly more time and labour. In point of fact, the work in any given office is not a fixed quantity; it varies from time to time according to the mode of doing business of its head, so that even in one and the same office an establishment fixed as exactly sufficient to day may become, by a change of masters, too large or too small to-morrow. Some men make work for themselves or their subordinates; others have a faculty of doing as much or more real business, with far less office work. The utmost that can be done in determining the establishment of an office, is to adapt it to the general and average condition of that office; and the more this is done by general rules the better.

9. So much for the general question. The revision being thus, as I think, desirable generally, I submit that the present time is peculiarly suitable for making it, and this for much the same reasons as urged above in respect to the enlarging of Talooks, which, therefore, I shall not repeat here.

10. I now proceed to explain the method which I propose for the revision; premising that I only propose that Government should lay down the general course of proceeding, leaving it to the Board, or to some one of its members specially selected for the duty, to carry those general principles into action, and to work out the details for final approval. I will speak first of the district establishments and then of the talook establishments.

11. The Districts vary in size and revenue, and some difference in the establishments will be necessary on this account. But this difference need not be very great in the Collector's own office. Two items enter into the question, revenue and population; but the latter varies with the former sufficiently to make it practicable to take the revenue only as the guide.

I propose then to classify the Districts according to their revenue only, and to arrange them in three classes.

First class, having a revenue above 25 lacs; second class revenue from 20 to 25 lacs; third class revenue below 20 lacs. The districts would come into these classes as follows:—

First.	Revenue.	Second.	Revenue.	Third.	Revenue.
Rajahmundry	26,91,104	Guntoor	20,45,117	Ganjam	16,69,946
Bellary	23,50,534	Nellore	23,96,041	Vizagapatam	16,04,480
South Arcot	29,27,878	Cuddapah	19,68,980	Masulipatam	14,50,111
Tanjore	59,42,279	North Arcot	22,95,049	Kurnool	15,66,482
Tinnevelly	31,55,082	Madura	23,81,818	Chingleput	14,59,052
Canara	28,32,947	Coimbatoor	24,35,334	Trichinopoly	14,37,568
Malabar	26,02,082	Salem	21,00,658		

Note.—The revenue here given is this average of the three Fusly years 1265 to 1267.

Two deviations from the rule laid down may be seen in this table, in the case of Bellary and Cuddapah, which are both put into a class higher than they belong to under the rule. The revenue of Bellary will probably increase after the reduction of assessment, the first years of which are given in the statement; and Cuddapah is but a fraction under the limit. Both, too, are mainly dry Districts, with more than the average quantity of business in proportion to revenue.

Tanjore, from its much larger revenue, might seem to need to be in a class by itself; but from the revenue being almost wholly from nunjah land, a given amount does not indicate the same population or the same quantity of work, as in other districts. It seems sufficient, therefore, to put it in the first class with other large districts, and in support of this view it may be observed that the present establishment, though on a liberal scale, is smaller than that of several other districts, in particular than that of Nellore.

Madras is omitted from the table, as it needs an establishment of a totally different kind from that of the other districts.

12. I propose that there shall three distinct scales of establishment for the Collector's office, to suit the three classes of Districts. These establishments have already been sketched out by the Board's Sarishtadar. They are planned on the basis of allowing hands enough for all the work to be done; and the Sarishtadar's actual experience in two Collectors' offices, and for several years as head of one, as well as his familiarity with the work and especially the accounts, give him peculiar qualifications for doing this. He has been able to economize by avoiding the sub-divisions now existing in some offices, retaining only the main divisions; thus all the servants in one department are available for all the work of that department, instead of each attending only to his own particular sub-division. It is proposed to make the several classes of establishments vary from each other more in number of hands than in rates of pay. The duties of the leading servants do not vary very greatly in a large District from what they are in a small one, and it is desirable to avoid great differences between the emoluments in different Districts. For this reason head Sarishtadars under the old system, and to a great extent Naib Sarishtadars, were paid alike in all Districts.

13. Besides the Collector's establishment, an establishment will be provided for the Sub Collector in those Districts where there is one, and for a Head Assistant in every one. The small Establishment required for the Second Assistant may be supplied from the Collector's Cutcherry. The Deputy Collector's Establishments are fixed separately, and it is not proposed to disturb them.

14. I now go on to the Talook establishments, with which I propose to deal in the same way; the Talooks being arranged in classes, and a standard establishment being fixed for each class. The reasoning employed above to defend this Proceeding in respect to the Districts is equally good in respect to the Talooks. The work of the office is simple, it is well known, it varies to some extent but not very greatly, according to the Revenue and population of the Talooks, and also somewhat according to the dispositions of the Collector or the Tahsildar. It will be much more simple and much lighter hereafter than it has been hitherto, under the circumstances noticed above in Para. 4.

15. The Talooks now are as unequal and anomalous as to extent, population, and revenue, as the establishments are in respect to their composition; and for similar reasons, *viz.*, that nothing considerable has ever been done to regulate them. Thus, Nellore has seventeen Talooks, paying an average ryotwar land revenue of Rupees 1,14,051 each, and measuring on an average 582 square miles; while Bellary has sixteen Talooks paying a ryotwar revenue of Rupees 14,6,744 each, and measuring on an average 741 square miles. Kurnool before the late additions had eight Talooks, measuring altogether 2,643 square miles, and paying a total ryotwar revenue of Rupees 8,26,180. Four Talooks were added to it in 1858 from Bellary and Cuddapah, measuring 4,270 square miles, and paying a ryotwar revenue of 7,11,690 Rupees. But the greatest anomalies are found in the Northern Circars; where it has been usual, whenever a property was purchased or lapsed to Government, to form it into a Talook, with little regard to its size or its position and form. Thus Ganjam contains five Talooks, measuring altogether less than 1,000 square miles, and paying little more than six lacs of revenue, and Masulipatam contains twelve Talooks, averaging less than 200 square miles, and paying each less than 75,000 Rupees of revenue. An attempt was made by Government in 1856 to effect some improvement in this matter both in Masulipatam and in Nellore, but though a tedious correspondence followed in both cases nothing has been really done; and such will always be the result so long as the work is left to the District Native authorities and to the average run of Collectors. If any improvement is really to be made, a different course must be taken.

16. The total present number of Talooks in the twenty Districts is 243, excluding the town of Cochin in Malabar which is reckoned one Talook, and the small Talook of Vencatagherry-cottah in North Arcot, which though called a Talook, is in fact united with Palmanair under one Tahsildar. The proper limit to the size of a Talook, I consider to be not revenue or population, but area. A Talook exceeding a certain size is inconvenient; it is difficult for the authorities to communicate with its extreme points, and the inhabitants of distant parts are too far removed from the hearing of complaints. Thus, the talooks of Bellary and Cuddapah generally are fully as large as talooks ought to be, even with the greatly diminished work of a Tahsildar hereafter. But within reasonable limits as to extent, the amount of the revenue to be collected, or even of the population, does not greatly matter. A higher revenue may indeed

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be collected with less difficulty than a lower, where, as in Tanjore, the Ryots are more, wealthy, and their holdings larger and so fewer in number.

17. The area then may be made the chief guide in determining the size of Talooks. But this must often be qualified by position; as for example, by the intervention of mountains, jungle, or rivers, or of Zemindary territory. I have a table which professes to shew the area, population, and revenue of all the Talooks; but unfortunately the areas given cannot be entirely relied on, and are certainly in some cases greatly over-stated. Going carefully over this table, however, I estimate that it will be practicable to reduce the present number, 243, to about 141, as shewn in the margin. The course of proceeding which I would propose is that Government, if approving in the general the views set forth in this Memo. should signify to the Board of Revenue their intentions in this particular, and require the Board, or some one selected member, to prepare the details for final approval; and this might be done in the following way; the Board to inform each Collector of the number of Talooks which it is thought will be proper for his District, and require him to report in what manner he would propose to give effect to the arrangement; allowing him liberty at the same time to state any really weighty objections which he might have to urge. The Collector's report should be accompanied by a tracing or outline map, shewing the existing Talooks, their cusbahs, &c., and another shewing those which the Collector would propose. The District Engineers should be required to furnish these maps. If Government really insisted on all these it would be done, and done rapidly; but peremptory orders will be necessary; without such it might and would be several years before all the reports came in.*

District.	Present No. of Talooks.	Proposed No.
Ganjam	5	2
Vizagapatam	2	1
Rajahmundry	14	8
Masulipatam	12	6
Guntoor	14	8
Nellore	17	8
Cuddapah	12	12
Bellary	16	15
Kurnool	12	9
Chingleput	10	5
North Arcot	13	9
South Arcot	13	9
Tanjore	16	8
Trichinopoly	9	6
Madura	7	6
Tinnevelly	13	9
Coimbatore	15	10
Salem	14	10
Canara	13	10
Malabar	16	10
Total	243	141

18. I proceed now to speak of the Talook establishments. I assume that the Village establishments are to be made fully efficient by a due employment of the ample funds available for the purpose in most Districts; that they will keep the accounts both of cultivation and collection, collect and pay in the revenue, as well as hold inquests and try police cases. No Talook establishments will then be necessary for any of these purposes; neither will any be wanted for maramut. Consequently, it does not appear that any servants will be necessary between the Talook and the village establishment; except a few for the inspection of cultivation and accounts in the villages. Of these, I apprehend, it will still be necessary to maintain a few; but not so many as contemplated by the Board; for when the rule against allowing remission for waste and on other contingencies is really acted on, as I think it now may be, their occupation will be almost gone. It will then matter very little what extent of land is *cultivated* within the Ryots holding, the only point will be to ensure that no land newly taken up is omitted from the holding, and here, again, the improvement of the village establishments and the reduction of the assessment will lessen the risk of deception. For on the first point, when the monigar and curnum are well paid, and are *selected* and maintained permanently and singly in their posts during good behaviour, with rivals around watching for a false step, their inducements to correct conduct will be much increased. And on the second point, the land being thus valuable to the ryot, Government will not have to hunt about and persuade or oblige people to take it, but may impose conditions on the taking, such as *previous* entry in the Register, &c., to make fraud more easy of detection.

19. In their late Report* on the Revenue Establishment of North and South Arcot and Chingleput, the Board proposed four Inspectors generally in each talook, but in two cases five, and six in the united Talook of Manargoody and Chellumbrum. In point of fact, however, these officers will hardly be wanted at all in the last named Talook in the state of things above supposed; because the and is almost wholly occupied, and the cultivation or non-cultivation of land occupied will be matter of indifference to Government, as already noticed.

Another duty for the Inspectors will be that of seeing that the village accounts are duly

* Proceedings, March 10th 1858, No 835, para. 18.

* A Statement of the areas of the Talooks computed by the District Engineer should also certainly be obtained. The areas given in the table lately printed by the Board are absurdly too large, being in many cases evidently calculated by the Tahsildar by merely multiplying the extreme length by the extreme breadth. Having Talook maps of Trichinopoly I have measured the Talooks, and I find the real areas less than half of those given in the Board's table.

kept; this will not need much attention, as the returns sent to the Talook almost make it necessary to keep accurate, or at least punctual, accounts in the village.

20. The Board propose 15 Rupees a month for these servants; their object being to pay them well for the class from which they ought mainly to be taken, *viz.*, the curnum class, but not so highly as to cause the appointment to be sought by others. I would propose, however, that as these men will not usually be eligible for promotion in the general revenue establishment, their pay should be increased for length of faithful service.

Say, At first	12	Rupees.
After 5 years	15	„
After 10	18	„
After 15	21	„
After 20	24	„

Misconduct to postpone the increase, even when not serious enough to lead to dismissal.

21. The Tahsildar's office establishment need not be materially augmented; because though the Talooks will be more extensive, yet, for the reasons already stated, the business to be done in proportion to revenue and population will be greatly lessened. It will be desirable however, that the servants should be better paid than at present. The following may perhaps be taken as sufficient on an average; but some will be more some less, as Talooks are to be arranged in classes. I give it only as a guide to be used presently in computing the total charge.

1 Sarishtadar, or Head of the office and Accountant	50	Rupees
Head Goomastah	20	„
4 Goomastahs, 2 at 15 and 2 at 10	50	„
Head Javabneviss	20	„
4 Do. 2 at 15 and 2 at 10	50	„
1 Duffadar	7	„
20 Peons at 5	100	„
1 Shroff	15	„
2 Dufterbunds	10	„
Sweeper and Massalgee	5	„
3 Inspectors of cultivation, &c.,	50	„
3 Peons for them	15	„
	392	„

In some cases it may be expedient to employ Deputy Tahsildars where the new Talook is large and inconvenient in form; and allowing for that, the average cost of the Talook Establishments may be taken at 410 Rupees. I think a Deputy Tahsildar should not have less than 50 Rupees a month, and he will need a small establishment.

22. But it is important that the pay of the Tahsildars should be raised, as the efficiency of the whole Talook administration must depend on them. Hitherto they have been very inadequately paid, while they have been vested with large, and to a great extent discretionary powers, and have been trusted to collect large revenue and practically to settle its amount. Thus they have been exposed to peculiar temptations. On the other hand, they have been required to perform very laborious and disagreeable duties in the holding of inquests and Police investigations at long distances from their stations, in furnishing supplies to troops on the march, when they are often treated with indignity, and in various other ways; they have also under some Collectors been subject to treatment quite unsuited to their position, to fines and unbecoming language. Some Collectors seem to have thought that a Tahsildar ought hardly ever to be at his own station, but constantly on circuit; while some of the most judicious and moderate have made it a systematic practice to move their Tahsildars frequently from one Talook to another, to their great personal inconvenience. The consequence of this treatment has been that the Tahsildars have not been as a class what they ought to be; the post has not been sought by the best men, and many of those who have held it have indemnified themselves by illicit practices for the inconveniences and humiliations which they have to submit to. They have lost their own self-respect, and have not been duly respected by others; a Tahsildar receives not much less pay than a District Moonsiff, but notwithstanding his much larger general authority, he occupies a much lower position in the public estimation.

23. If the local administration is to be really respected and respectable, all this must be corrected, and the first step will be to raise the pay of the Tahsildars. This alone will have more than its merely direct effect; it will bring in a better class of men, who will both conduct themselves better, and be more worthily treated by Collectors. Another improvement which will tell in this direction as well as for its immediate object, is to make Tahsildars more *deciding* and less *reporting* officers than they now are. At present their judicial powers are very limited, both in revenue and police matters; in all cases but the most trifling they investigate and report for the decision of their superior, often a young assistant. In the new revenue code it is proposed to give them power to decide in a large class of cases, all of which are now only reported to the Collector or Assistant. I mean disputes between landlord and tenant, and disputes between ryots respecting land. So also it is very desirable that much larger powers should be given to them as Magistrates. This change will be in both cases a great relief to the litigants, as well as an important administrative improvement. It will also tend to raise the character and the position of the Tahsildar; the policy heretofore acted on in this respect has been one of mere suspicion and distrust; that now to be inaugurated is one of confidence, but not blind confidence, as the liberty of appeal will remain.

NOTE.—It would be difficult to exaggerate the mischief of the old system. In point of fact the final decision is that of the Collector's Saristadar or Jawabneviss, or at least they have the credit of being able to influence it, and they can certainly hasten or retard it. Hence they are beset by both parties; to the great inconvenience of the latter, and to their own degradation and that of the service they belong to.

24. The scale of pay which I propose for the Tahsildars is the following:—

Revenue under one lac	Rs. 100	a month.
From one to 2½ lacs	150	„
Do. 2½ to 4 lacs	200	„
Do. above 4 do.	250	„

I do not think these rates can be regarded as too high. It must be remembered that the Talook servants are generally required to be on circuit a good deal; and as travelling allowances are not allowed, and it is perhaps undesirable that they should be, the pay must be high enough to compensate for that want. My doubt is whether any Tahsildar ought to have so little as 100 Rupees. But the number of such Talooks will be small under the arrangements proposed above.

NOTE.—It might perhaps be useful to give a fixed travelling allowance independently of the pay, to mark that the Tahsildar is a travelling officer.

25. I have one more suggestion to offer in connection with the position and pay of Tahsildars. As a general rule probably, though not exclusively, Deputy Collectors will be taken from this class. I would suggest that this promotion should be to a great extent localized; I mean that on a vacancy occurring among the Deputy Collectors, it should be generally filled up from deserving men in the same or a contiguous district. The *vacancy*, I mean, to be so filled up, but not necessarily in the same class in which it occurs. I don't know that a better guide can be taken for these promotions than the practice of the Judicial Department in respect to promotions to the rank of Principal Sudr Ameen, and I would suggest that as in that case, Collectors should be required to report to the Board of Revenue every year the names of those persons in their Districts whom they think fit for promotion to the rank of Deputy Collector. These lists to be sent up to Government by the Board, with their own remarks.

26. I will now offer a calculation of the probable financial effect of the measures proposed in this paper.

Present annual amount of the District establishments to be dealt with	Rs.	29,66,832.
Deduct to be made over for the Police	„	13,09,641.
Remainder	„	16,57,191.
20 Collectors' Office Establishments	Rs.	5,00,000
17 Sub Collectors do.	„	61,200
22 Head and special Assistant do.	„	52,800
Establishments for 150 Talooks	Rs.	7,38,000
Total		13,52,000
Pay of 150 Tahsildars at an average of 175 Rupees		3,15,000
		Total...16,67,000.

NOTE.—The amount for the Collectors' &c. establishments is based on the scheme referred to above in para 12 as having been drawn up by the Board's Sarishtadar, which however will probably need some revision.

The number of Talooks is assumed at 150, as it may probably be found inexpedient to adopt in every case the numbers given in the margin of para. 17.

27. The estimate above given shews an excess of 10,000 Rupees a year, above the funds available ; but as this is an estimate only, and I think a liberal one, it will be easy to avoid this excess if necessary. But I would add also that a saving in the Covenanted agency will be easily practicable, when the Deputy Collectors come to have a little experience. At present there is an additional Sub-collector in Canara, and there is a "Special Assistant" with the allowances of Head Assistant, both in Tanjore and in Malabar. The reason of these extra officers in those Districts is the heavy work ; but there is none which an efficient and experienced Deputy Collector ought not to be equal to. This is not all ; there are other Districts where the Sub-collector may certainly be dispensed with, and his place supplied in the same way. These Districts are Ganjam, Vizagapatam, and Masulipatam. If in the two former it is thought desirable to have an Officer of a Sub-collector's standing, the Head Assistant may be dispensed with instead. In Masulipatam there is no special reason as possibly in the two Northern Districts, for a Sub-collector ; and there was no such officer there till a few years ago, when one was appointed in consequence of the increased work caused by the investigations going on into the conduct of a large number of the Collector's servants. The District is smaller both in extent and Revenue than Guntoor, where there has never been a Sub-collector ; and no more requires a Sub-collector than that District.

The changes here proposed would effect an annual saving of expense as follows :—

	Rupees.
Salary and allowances of 4 Sub-collectors.....	63,980
do. do. do. 2 Head Assistant.....	20,000
Establishments of 4 Sub-collectors at the new rate, with office Manager.....	19,200
do. of 2 Head Assistants.....	6,600
Total.....	1,09,780

Covenanted agency will no doubt be economized more largely in other ways by the substitution of the Deputy Collectors ; but the foregoing measures may be carried into effect, I think, as soon as the Deputy Collectors shall have been appointed and gained a little experience.

28. The local or Talook Establishments for Salt, Sea and Land Customs, and the ports, are not included in the foregoing arrangements, for the reason given above in para. 3. There will be no difficulty in dealing with these on the same principles, *viz.*, classifying the several Talooks with reference to their salt manufacture, and the several Ports with reference to their trade, and then fixing a standard establishment in each item for each class. It is not likely that the proposed establishments will exceed the present, except possibly in some cases in the Sea Custom and Port Departments, where the existing establishments, fixed many years ago, are quite unequal to the largely augmented trade of the present time ; but there will be sufficient funds available to provide for such cases.

29. I have only to add, that if the Government approve the measures for revising the establishments which I have proposed, it seems expedient that Mr. Breeks' partial operations for the same end should be put a stop to.

(Signed) J. D. BOURDILLON.
Secretary to Government.

4th June, 1859.

Proceedings of the Madras Government, Revenue Department, from 11th to 17th June 1859.

No. 65. *Minute by the Honorable the President.*

In the 24th and 25th Paragraphs of my Minute upon Ináms I stated my opinion that the time had arrived for a general revision of the revenue establishments of this Presidency, whether they were paid by salary or by assignments of land. I was not at that time aware that Mr. Bourdillon was occupied with this important subject. He has now given us the result of his labours in the accompanying memorandum, and he has treated the question with so much judgment and with such a full knowledge of detail, that there is nothing left for me to do, except to express my entire concurrence and to suggest the arrangements necessary to give effect to his proposals.

One part of the plan is of vital importance to the future well being of the South of India. This Province of Her Majesty's Dominions has been a prey to a swarm of underpaid Native revenue officers. It is now proposed to diminish their number and to increase their pay. This has become more necessary than ever in consequence of the large number of Native Youth who have received a good English education, and have had their minds, and I hope their hearts opened to a higher standard of morality. It would be cruel, and worse, to place them in situations in which, like our official ancestors in this country before Lord Clive raised their salaries, they would have before them the alternative of living in a manner totally unbecoming their position, or of giving in to the prevailing corruption.

The indirect gain to the Government from having a set of really trustworthy Native revenue officers will be very great. In the rejection of improper claims to remissions, and in taking care that the land-tax on the rapidly increasing cultivation is brought to account, the assistance of such a body of officers will be invaluable. In furnishing a practical security to the people for the maintainance of their rights, they will be still more sensibly appreciated. Torture and purveyance would, under Tahsíldárs and Peshkárs educated at the High School and the Presidency College *and sufficiently paid*, be as obsolete as they are in England.

But I am strongly of opinion that the Native officers whose services will be dispensed with in consequence of this revision, should be pensioned or otherwise compensated. Many of them are very deserving public servants ; and if some have yielded to prevailing bad practices, men should be judged by the standard of their own time and circumstances, and not by that of a more advanced generation. A share of the responsibility belongs to the Government who gave large powers to its Native Officers of this class, combined with salaries on which it was impossible for them to live in the position in which they were placed.

If, judging from the more comprehensive point of view which our position affords, we are deliberately of opinion that a revision of the Native Revenue Establishments such as that sketched by Mr. Bourdillon, is required, it is obviously our duty to see that early effect is given to it ; and in order that local individual objections may be properly dealt with, and that the entire operation may be conducted according to one uniform principle, with only such modifications as special circumstances may require, I propose that Mr. Pelly, formerly Collector of Bellary, who has lately been appointed a member of the Board of Revenue, should be charged with the duty of giving effect to the arrangement, acting, in this respect, in communication with the Board of Revenue and under the final orders of the Government. Great advantage was derived from Mr. Parker's employment on this footing in reference to the separation of the Police Establishments, and this is a case which calls still more for unity of action and fixed responsibility.

(Signed) C. E. TREVELYAN.

MADRAS, 14*th June* 1859.

No. 66. *Minute by the Honorable W. ELLIOT, Esq.*

I beg to add the expression of my entire concurrence in the principle of the plan proposed by Mr. Bourdillon.

I have always felt the importance of reorganizing the Native Civil service on the basis of adequate remuneration and a more systematic allotment of duties.

I thought the establishment of educational tests offered a favorable occasion for such a reform, but a suggestion made in my Minute for this object escaped attention in dealing with the more obvious details of the scheme.

I have long been of opinion that the present insufficient scale of salaries has been one of the chief causes of the opprobrium which has fallen on the Uncovenanted Civil service by the disclosures which have taken place from time to time of delinquency and malversation on the part of individuals of that class.

The present system of administration requires the exercise of a minute and constant control over the proceedings of every individual contributing to the public revenue.

Such an inquisition cannot be maintained without the employment of a very extensive agency. The charges of collection must be kept within moderate bounds and the great numerical strength of such an agency requires these charges to be subdivided among its members in the smallest proportions.

What is the result? The large responsibilities imposed on these men and the ample opportunities afforded them of exercising their powers in a vexatious or compliant spirit, combined with the pittance allowed them in the shape of salary, present temptations too strong to be resisted. The salaries of all the inferior class of revenue karkoons, gomashtas, zillahdars, peons, are insufficient to maintain men of respectability in the ordinary decencies of their condition of life. It is notorious that they subsist in a great measure on the public and, especially when on circuit, live at free quarters.

The remedy for this consists in a large reduction of numbers and in an allotment of salaries on a scale proportioned to the responsibility of the duties required and to the condition of an educated Native officer of the better class.

The steps now in course of being taken for dispensing with annual settlements, for ceasing to grant remissions or to suffer balances to remain outstanding and for fixing the assessment on a more equable and moderate basis, will help materially to promote these ends, whilst at the same time they will tend to encourage a spirit of freedom and independence on the part of the ryots.

Under such a system, the continual inspection of crops and cultivation ceases to be necessary and the practice of collecting the revenue by kists, which deprives the ryot of the profits of the best market and forces him into the thrall of usurious money lenders, may be relaxed and gradually discontinued.

It is to such ends that I look, for the chief benefit which I anticipate will result from Mr. Bourdillon's proposal and I heartily concur in his recommendation for raising the pay of Tahsildars and placing it on a more appropriate footing.

So far from "regarding these rates as too high," I doubt if any are high enough.

Consider for instance the labor and responsibility of a Tahsildar invested with the collection and custody of a revenue of 4 lakhs a year with all the attendant duties devolving on a position of such influence, the adjustment of disputes, the recovery of arrears from defaulters and the exercise of constant vigilance to guard against attempts at deceit and evasion, which must needs occur within so extensive a range and then say whether 250 Rupees a month is an adequate remuneration for so much responsibility, care and labour as he will have to incur?

The papers have only now reached me, and as the messenger is waiting to carry them back to the Government office I have not time to do more than give expression to this hasty statement of my views, in which I only repeat what I have often written before, in connection with measures for improving this part of our revenue administration.

14*th June* 1859.

(Signed) WALTER ELLIOT.

No. 67.

ORDER THEREON, 17th June 1859, No. 803.

Resolved accordingly that Mr. C. Pelly be nominated to the duty of arranging the details necessary to give effect to the views set forth in the Secretary's Memorandum, and that copy of the papers recorded above be transmitted for his information and guidance.

2. Mr. Pelly will retain his place in the Board of Revenue; but arrangements will be made within the Board to relieve him as much as possible from ordinary business, so as to afford him time for this special duty. He will have the services of the Board's office establishment, and probably will require no more. Should he find other aid to be necessary, however, the Government

Proceedings of the Madras Government, Revenue Department, from 11th to 17th June 1859.

will be prepared to attend to his representation to that effect. He will be invited to communicate freely with the Government on matters connected with his employment, either in writing or personally.

3. The Board of Revenue will be requested to transmit copies of the papers above recorded to all Collectors, and to inform them that the Government expect them to give the most prompt attention to all requisitions from Mr. Pelly.

4. The Government have already called on the District Engineers, through the Chief Engineer, to prepare without delay Skeleton Maps of the existing Taluks. In now communicating the present papers to Colonel Bell, that officer will be requested to direct the District Engineers to give full and immediate aid to Collectors on their requisition, in making out the second set of maps, viz. those of the proposed new Taluks.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Q.G. Introduced by the Governor the President

1.38

In the 24th and 25th Paragraphs of my Minute upon Inams I stated my opinion that the time had arrived for a general revision of the Revenue Establishments of this Presidency, whether they were paid by salary or by assignments of Land. I was not at that time aware that Mr Bourdillon was occupied with this important subject. He has now given us the result of his labours in the accompanying Memorandum and

he has treated the question with so much judgement and with such a full knowledge of detail that there is nothing left for me to do, except to express my entire concurrence and to propose the arrangements necessary to give effect to his proposals.

One part of the plan is of vital importance to the future well being of the South of India. This Province of Her Majesty's Dominions has been a prey to a swarm of underpaid Native Revenue Officers. It is now proposed to diminish their number and

to increase their pay. This has become more necessary than ever in consequence of the large number of Native Youth who have received a good English education, and have had their minds, and I hope their hearts opened to a higher standard of morality. It would be cruel, and worse, to place them in situations in which, like our official ancestors in this country before Lord Clive raised their salaries, they would have before them the alternative of living in a manner totally unbecoming their position, or of giving in to the prevailing corruption.

The indirect gain to the Government

from having a set of really trustworthy native Revenue Officers will be very great. In the rejection of improper claims to remissions, and in taking care that the land-tax on the rapidly increasing cultivation is brought to account, the assistance of such a Body of Officers will be invaluable. In furnishing a practical security to the People for the maintainance of their rights, they will be still more sensibly appreciated. Fortune and Purveyance would, under Tahsildars and Peshkars educated at the High School and sufficiently paid, and the Presidency tickets, be as obsolete as they are in England.

But I am strongly of opinion that the Native Officers whose services will be dispensed with in consequence of this revision, should be

pensioned or otherwise compensated. Many of them are very deserving Public servants - and if some have yielded to prevailing bad practices, men should be judged by the standard of their own time and circumstances and not by that of a more advanced generation. A share of the responsibility belongs to the government who gave large powers to its Native Officers of this class combined with salaries on which it was impossible for them to live in the position in which they were placed.

If judging from the more comprehensive point of view which our

position affords, we are deliberately of opinion that a Revision of the Native Revenue Establishments such as that sketched by Mr Bourdillon, is required, it is obviously our duty to see that early effect is given to it — and in order that local individual objections may be properly dealt with and that the entire operations may be conducted according to one uniform principle with only such modifications as special circumstances may require, I propose that Mr Pelly formerly Collector of Ballary, who has lately been appointed a

Member of the Board of Revenue 92 should be charged with the duty of giving effect to the arrangements, acting in this respect in communication with the Board of Revenue and under the final orders of the Government — Great advantage was derived from Mr Parker's employment on this footing in reference to the Separation of the Police Establishments, and this is a case which calls still more for unity of action and fixed responsibility

I have &c

Madras 14 June 1859

Communicated by the Hon'ble W. Elliot Esq

I beg to add the expression of my entire concurrence in the principle of the plan proposed by the Board above. I have always felt the importance of reorganizing the Native Civil Establishments on the basis of adequate remuneration & a mark by a demarcation of duties. I thought the establishment of Educational Districts offered a favorable occasion for such a reform but the objects escaped attention in dealing with the more obvious details of the scheme. I have long been of opinion that the insufficient scale of the salaries now existing has been one of the chief causes of the opprobrium cast on the Uncovenanted Civil Service & this dissatisfaction has taken place from time to time of delinquencies & malversations

Copy of a Letter to C. Communicated by the Hon'ble W. Elliot Esq
dated 5th June 1859 Received 20th June 1859

No 11196.

Copy of a Minute by the Hon'ble W. Elliot Esq dated 5th June 1859 Received 20th June.

On the Report of the Committee on the General Revision of the Civil Establishments of the Presidency.

No 1085

on the part of individuals of the
class.

The present system of administration requires the exercise of the most minute & constant control over the proceedings of every individual contributing to the public revenue.

Such a regulation cannot be maintained without the employment of a very extensive agency. The charge of collection must be kept within moderate bounds & the great numerical strength of such an agency requires these charges to be subdivided among a large number in the smallest proportions.

What is the result? The large responsibilities imposed on these men & the ample opportunities afforded them of exercising their powers in a vexatious or complaint

spirit, combined with the hitherto allowed them of [illegible] in the shape of salary — persistent temptations to [illegible] to be resisted. The salaries of the inferior class of revenue officers, Karkoons, Gomashtas, Sillahdars, peons, are inadequate to maintain men of potential character in the ordinary circumstances of their condition in life notorious. That they subsist in a great measure on the public is practically obvious in almost every instance. Free quarters. The remedy for this consists in a large reduction of numbers & an allotment of salaries on a scale proportioned to the responsibility of the duties required & the condition in life of the parties, upon an educated return of the better class. The steps now in course of being taken for dispensing with the services of all incapable, for ceasing to grant pensions & allowances, or to suffer

tenders to remain on Tenders & for
paying the payment on a more equitable & moderate basis
will help materially to promote
these ends whilst at the same
time they will tend to encourage
a spirit of freedom & independence
on the part of the ryots.

Under such a system the
contract inspection of crops
& cultivation will take the
necessary & the practice of collecting
the revenue [illegible] wh. deprives
many of the profits of the petty
market & forces him into the thrall
of usurious money lenders, may be
stayed & gradually discontinued

It is to such ends that I look
for the chief benefit wh. I anticipate
will result fr. Mr B.'s proposal &
I heartily concur in his recommendations
for raising the pay of Tahsildars &
placing it on a more appropriate
footing

for any

So far fr. the [illegible] regarding
these pays as too high I doubt if they
are high enough.

Consider for instance the
labor & responsibility of a Tahsildar
labor & responsibility connected with the labor & responsibility
of collecting a revenue of 4 lakhs
a year [illegible]
with all the attendant duties devolving
on a position of such influence,
securing the adjustment & decision
the recovery of arrears fr. defaulters &
the exercise of constant vigilance
to guard against the numerous attempts at-
decent & evasion wh. must needs
occur within so extensive a range
& then say whether 250 Rs a month
is an adequate remuneration for
so much responsibility, care &
labour is he will have to endure?

As the messenger is waiting to carry back the papers to the Governor I have not time to do more than give expression to this hasty statement of my views on the matter. What I have offered before in connection with measures for improving this part of our ~~CITY~~ roads is submitted.

Nathl. Bloch

14/6/54

Copy with a Letter to C.
dy 20 June 1859 No 20

2-3-94

Revenue 1859 Septr
Pro: of Govt 17th June

No. 1142.

Minute by the Honorable
W. Elliot, Esqre
dy 14th June 1859

V. P. No 803 - 17th June.

On the General
revision of the Revd
Establishments of this
Presidency) -

No 66.

No 803.

Proceedings of the Madras Government
Under date the 17 June 1859.
Read the following
papers:

Memo: by the Secy to Govt
Revr Department

(Herewith 4th June 1859.)

Minute by the Honble
the President -

(Herewith

Minute by the Honble
Mr. W. Elliot -

(Herewith

Resolved accordingly that Mr C. Kelly be
nominated to the duty
of arranging the details
necessary to give effect to
the views set forth in
the Secretary's Minute, and
that a copy of the papers
recorded above be transmitted
for

for his information and
guidance -

2 Mr. Pelly will re-
tain his place in the Board
of Revenue; but arrange-
ments will be made within
the Board to relieve him
as much as possible
from ordinary business,
so as to afford him time
for this special duty -
He will have the services
of the Board's Office Es-
tablishment, and probably
will require no more -
Should he find other
aid to be necessary, how-
ever, the Government
will be prepared to attend
to his representation to
that effect - He will be
invited to communicate
freely with the Govt on
matters connected with
his employment, either
in

312

in writing or personally -

3 The Board of
Revenue will be requested
to transmit copies of the
papers above recorded
to all Collectors, and to
inform them that the
Govt expect them to give
the most prompt atten-
tion to all requisitions
from Mr. Pelly -

4 The Government
have already called on
the District Engineers
through the Chief Engi-
neer to prepare without delay
skeleton maps of the
existing Talooks - In now
communicating the
present papers to Colonel
Bell, that officer will
be requested to direct the
District Engineers to give
full and immediate
aid to the Collectors, on
their

their requisition, me
making out the seco
set of Maps Viz those
the proposed new Tur

C. Pelly Esqr Rifs-17
6 Ds. of Rev.s
9 Ch. Esqr D. 18
9 -" Dr-y Rowlett
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Copy in a Letter to E.
of 20th June 1859 No 20

Revenue 1859 Dept.
Pro: of Govt 17th Inst.

No 803.

Pro: of the Madras Govt:-
D/ 17th June 59.

From the Ch. Engr. D/- 28th M
1860. C. No 650.

Passing orders respe
the General revision of the
revenue Establishment
of this Presidency -

Received 4th June

No 64 at 67-