M.R.O. 1—38,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2428 Press ~~Mis.~~

399-400

Dated 26th August 1869

Not to be folded or roughly handled

12-3-30

Proceedings of the Madras Government, Revenue Department,
26th August 1869.

No. 399. Read the following Proceedings of the Board of Revenue:—

Recommending to sanction entertainment of establishment for carrying out provisions of Income-tax Act IX. of 1869 in provinces at a cost of Rupees 2,710 per mensem. } (Here enter 6th August 1869, No. 5,779.)

No. 400. ORDER THEREON, 26th August 1869, No. 2,428.

Miscellaneous.

THE establishment proposed by the Board of Revenue for working the Income-tax Act in the provinces is moderate, and sanction is accordingly granted for its entertainment for one year at a cost not exceeding Rupees 2,710 per mensem, as shown below:—

		RS.
17	Clerks for Collector's offices, at Rupees 35 each per mensem.	595
107	Gumastahs for Tahsildars, at ,, 15 ,, ,, ...	1,605
34	Do. for Sub-Magistrates in zemindary tracts, at Rupees 15 each per mensem...	510
	Total ...	2,710

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bantleman.

No. 5,779.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th August 1869.

Read the following letters:—

From G. ELLIS, Esq., Acting Collector of Ganjam, to the Acting Secretary to the Board of Revenue, dated Chetterpore, 27th May 1869, No. 385.

WITH reference to paragraph 15 of your letter of the 4th instant, No. 3,004, I have the honour to forward, herewith, a list of additional establishment required to carry out the provisions of the new Income-tax Act at a monthly cost of Rupees 250. The Board will find that the establishment asked for, is as moderate as possible consistent with efficiency, a single Goomastah only having been provided for each of the Talook Officers, who have been invested with the powers of a Collector of Land Revenue under the Act, for the purpose of assessing and collecting the tax within their respective charges, and a Clerk to keep the different registers and prepare the accounts in the Huzoor Cutcherry.

LIST of Additional Establishment required for carrying out the provisions of the new Income-tax Act.

No.	Description of Servants.	Monthly pay.
		RS.
1	Extra Goomastah under the Tahsildar of Berhampore	20
1	Do. under do. of Chicacole	20
1	Do. under do. of Gumsoor	20
1	Do. under the Sub-Magistrate of Ganjam	20
1	Do. under do. of Purshottapore	20
1	Do. under do. of Aska	20
1	Do. under do. of Surada	20
1	Do. under do. of Itchapore	20
1	Do. under do. of Sompeta	20
1	Do. under do. of Teckaly	20
1	Do. under do. of Purla Kimedy	20
1	Extra Clerk in the Huzoor Cutcherry	30
	Total...	250

(Signed) G. ELLIS,
Acting Collector.

From J. I. MINCHIN, Esq., Collector of Vizagapatam, to the Acting Secretary to the Board of Revenue, dated 11th June 1869, No. 331.

REFERRING to Circular Memorandum, No. 579, dated 2nd instant, I have the honour to forward, herewith, list of establishment required in fourteen out of the twenty talooks of this district, to enable the assessing Officers to carry out the provisions of Income-tax Act IX. of 1869, aggregating Rupees 322 per mensem.

2. In this Zemindary District there is no establishment for extra work of this nature, and some assistance is absolutely necessary.

3. The period for which the establishment will be required will range from three to six months, according to the size and importance of the Sub-Magistrate's Division.

ENCLOSURE No. 1.—Statement.

From J. FRASER, Esq., Collector of the Godavery District, to the Acting Secretary to the Board of Revenue, dated Cocanada, 11th June 1869, No. 141.

With reference to paragraph 15 of the Board's Proceedings, dated 4th ultimo, No. 3,004, I have the honour to submit a list of the additional establishment which I consider necessary on account of the Income-tax work in this district.

2. In the seven talooks and one division specified in the list, the present establishment have sufficient work, and none can be spared without difficulty for the special work under Income-tax. In the other two talooks* and three divisions† the present establishments have easy work, they can, therefore, easily attend to the Income-tax business also.

* 1. Yernagudem.
2. Peddapur.

† 1. Pittapur.
2. Tuni.
3. Coringa.

3. In the Offices of the Collector and his subordinates no special assistance is required, and any work connected with it can be performed by the existing permanent establishment.

Enclosure No. 1.—Statement.

From J. A. C. BOSWELL, Esq., Officiating Collector of the Kistna District, to the Acting Secretary to the Board of Revenue, dated Masulipatam, 31st May 1869, No. 161.

With reference to paragraph 15 of the Board's Circular letter, No. 3,004, dated 4th current, I have the honour to propose the following extra establishments for the principal talooks in this district:—

		Rs.
1.	Bunder Talook—One Clerk, pay per month...	15
2.	Guntoor do. —One do. do.	15
3.	Bapatla do. —One do. do.	15
4.	Jaggiapett Sub-Magistrate—One Clerk, pay per month	15
5.	Vinukonda Talook—One Clerk, pay per month	15
	Total... ...	75
	Per year... ...	900

2. In these five stations this additional work can hardly be undertaken by the permanent establishments without much inconvenience to their ordinary duties, for there are many merchants and others liable to taxation.

3. I also beg to propose one extra Clerk for the Collector's Office, on a salary of Rupees 30 a-month, to check the returns received from the talooks, and to prepare the periodical returns to be rendered to the Board of Revenue, and also to keep registers of appeals from the orders of the Collectors under Section 21 of the Act.

4. I, therefore, request the Board will be pleased to obtain the sanction of Government for entertaining the above establishments from 1st July 1869. The total cost per year is Rupees 1,260.

From R. J. MELVILLE, Esq., Acting Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 15th June 1869, No. 1,146.

In reply to the Board's Circular Memorandum, No. 579, dated 2nd instant, I have the honour to state that I consider it necessary to allow each Tahsildar and Sub-Magistrate in Zemindary Tracts a Goomastah on 20 Rupees per month, a Clerk on Rupees 70 per month, being entertainee in this office, to carry out the provisions of thd Income-tax Act (IX. of 1869.) Four Peons will be wanted at 6 Rupees each, one for each of the Zemindary Sub-Magistrates.

	Rs.
13 Goomastahs, for 9 Talooks and 4 Divisions of Venkatagherry, Polur, Darsi, and Podile, at 20 Rupees each	260
4 Peons, at 6 Rupees each to the Divisions	24
1 Clerk in the Huzoor, at Rupees 70	70
Total...	354

2. The monthly cost of the proposed establishment will be Rupees 354.

From G. VansAGNEW, Esq., Acting Collector of Cuddapah, to the Sub-Secretary to the Board of Revenue, dated Madanapally, 26th May 1869, No. 75.

Adverting to the Acting Secretary's Circular letter, No. 3,004, dated 4th instant, I have the honour to append a list of the establishment which I consider necessary to enable me to carry out the provisions of the Income-tax Act IX. of 1869. The annual cost of this establishment is Rupees 3,612, or under 5 per cent. of the anticipated receipts, namely, Rupees 80,000.

Proposed Establishment for Income-tax.

	Per annum.	Per mensem.
	Rs.	Rs.
1 Head Clerk at the Collector's Office, at Rupees 50 per mensem ...	600	50
1 Assistant Clerk at do. at ,, 25 do.....	300	25
1 Peon at do. at ,, 6 do.....	72	6
11 Clerks for Tahsildars, at Rupees 20 each per mensem	2,640	220
Total...	3,612	301

(Signed) G. VansAGNEW,
Acting Collector.

From H. E. SULLIVAN, Esq., Collector of Bellary, to the Acting Secretary to the Board of Revenue, dated Ramandrug, Talook Hospett, 27th May 1869, No. 118.

With reference to paragraph 15 of the Board's Proceedings, dated 4th instant, No. 3,004, I have the honour to submit a list of establishment required for carrying out the provisions of Act IX. of 1869 in this district. I have put it on as moderate a scale as possible, considering that every Office is already overworked.

Enclosure No. 1.—Statement.

From T. A. N. CHASE, Esq., Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated 22nd May 1869, No. 178.

With reference to paragraph 15 of your letter, dated 4th May 1869, No. 3,004, giving instructions regarding the carrying out of the Income-tax Act IX. of 1869, I have the honour to inform you that it will be necessary to have a Clerk on 35 Rupees a-month attached to this Office, and a Clerk for each talook on a salary of 20 Rupees a-month. The total amount of charge will be as follows:—

	Rs.	Yearly. Rs.
This Office	35 × 12 =	420
Talooks	8 × 20 × 12 =	1,920
Total ...		2,340

From E. G. R. FANE, Esq., Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 13th July 1869, No. 228.

With reference to paragraph 15 of the Board's Proceedings of the 4th May last, No. 3,004, and their Circular Memorandum of the 2nd ultimo, calling upon me to report what establishment will be required to carry out the provisions of the Income-tax Act No. IX. of 1869, I have the honour to state that a Goomastah on a salary of 20 Rupees a-month will be required for each talook, and for my own office a Clerk on a salary of Rupees 35 or 40 to be attached to the Sheristadar, to keep the register of appeals, and prepare the periodical returns and translate the orders and

rulings of Government which may be received from time to time regarding the working of the Act. It is absolutely necessary for the effectual working of the Act, that all the orders thus received should be translated with promptitude for publication in the *District Gazette* for the information of the public and the talook authorities, as the generality of the latter are not sufficiently well acquainted with English. This work could not be done by the Translator of the Office, as he has already duties which keep him fully occupied.

2. For want of a distinct Clerk of the description now asked for, I have reason to believe the late License and Certificate Acts were not so well worked as they might have been.

From J. D. ROBINSON, Esq., Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Palmanair, 9th June 1869, No. 173.

I HAVE the honour, with reference to paragraph 15 of the Circular letter of the Board of Revenue, under date the 4th May 1869, No. 3,004, to particularise in the margin the additional establishment which will be required to carry out the provisions of the new Income-tax Act (IX. of 1869) in this district.

2. The establishment proposed for talooks and divisions is the same as that entertained for the purposes of the old Income-tax.

This part of my proposition needs no comment, as it merely adds a single hand on the lowest scale of pay to the present hard-worked establishments.

Collector's Office.	1 Clerk on	25 Rupees per mensem.	
	1 Do. on	15 do.	do.
	1 Attender on	7 do.	do.
	Total Rupees...	47	
			Rs
Sub-Collector's Office.	1 Clerk		20
Head Assistant Collector's Office.	1 Do.		20
9 Talooks, one Goomastah in each on			15
			135
7 Sub-Magistracy, one Goomastah in each on 15 Rupees per mensem			105
2 Peons for each Division, at 6 Rupees each ...			84
			189
			411

3. The cost of the additional establishment for my own Office is much below what it was when the old Income-tax Act was in force.

4. In the Sub and Head Assistant Collector's Offices no additional hands were entertained in connection with the old Act, and the consequence was that the greatest difficulty was experienced in transacting business through the regular establishments. It is, therefore, indispensable to the efficient administration of the new Act, that an additional Clerk should, as now proposed, be entertained in each of these Offices.

5. The cost of the whole establishment now proposed amounts to Rupees 411 per mensem or Rupees 4,932 annually. This is 23½ per cent. on the receipts of the License-tax in the year 1867-68, which only amounted to Rupees 21,930. There is, however, every reason to believe that the collections under the new Act will amount to between 40,000 and 50,000 Rupees, in which case the cost of establishment would be some 10 per cent. on the total proceeds of the tax. I, therefore, request that the Board will be pleased to sanction the establishment which I now propose.

6. The usual tabular statement is herewith submitted.

ENCLOSURE No. 1.—Statement.

From C. W. READE, Esq., Collector of South Arcot, to the Acting Secretary to the Board of Revenue, dated Cuddalore, 5th June 1869, No. 121.

ADVERTING to paragraph 15 of your letter of the 4th ultimo, No. 3,004, I have the honour to submit a list of additional establishment, amounting in all to 60 Rupees a-month, required for the Huzoor and certain of the talooks to enable the efficient enforcement of the provisions of Act IX. of 1869 (Income-tax Act.)

2. I propose one Clerk in the Huzoor at 30 Rupees, and one for each of the Talooks of Cuddalore and Villapuram on 15 Rupees. The collections in the rest of the talooks do not, in my opinion, necessitate the entertainment of an additional Clerk.

ENCLOSURE No. 1.—Statement.

From G. L. MORRIS, Esq., Collector of Tanjore, to the Acting Secretary to the Board of Revenue, dated Pattukottai Talook, 24th May 1869, No. 101A.

WITH reference to paragraph 5 of your letter, dated the 4th instant, No. 3,004, I have the honour to submit, herewith, a list of the establishment required for carrying out the provisions of the Income-tax Act in this district.

2. In this list I have provided for such an establishment only as, in my opinion, is absolutely necessary for keeping the various registers, preparing the various returns, and conducting the necessary correspondence and such other ministerial work, and I trust it will be considered moderate.

3. Perhaps actual experience of the working of the Act may show a modification or extension of the establishment now proposed to be necessary, and should such be found to be the case, at the end of this year, I shall address the Board on the subject.

ENCLOSURE No. 1.—Statement.

From G. BANBURY, Esq., Collector of Trichinopoly, to the Acting Secretary to the Board of Revenue, dated 13th May 1869, No. 102.

WITH reference to paragraph 15 of the Board's letter, dated 4th instant, I have the honour to propose that the following establishment may be allowed for this district for the purpose of carrying out the provisions of the Income-tax Act:—

	Rs.
Huzoor Income-tax Clerk	60
Goomastah in Trichinopoly Talook...	15
One Peon...	6
Total...	81

2. I trust the Board will not think Rupees 60 too high for the Huzoor Clerk, but in order to prevent unfair dealing, and any attempt "to make hay while the sun shines," I propose selecting a most trustworthy and highly respectable Native official whose substantive salary is Rupees 50, and who would hold this temporary office retaining a lien upon his confirmed post. By this arrangement, although the pay may be slightly higher, I feel sure the Revenue authorities will be gainers in the end.

From J. R. ARBUTHNOTT, Esq., Officiating Collector of Madura, to the Acting Secretary to the Board of Revenue, dated camp at Periacolum, 2nd July 1869, No. 213.

WITH reference to paragraph 15 of the Board's Circular letter of the 4th May last, No. 3,004, I have the honour to forward a statement (herewith annexed) of the establishment required for carrying out the provisions of the Income-tax Act. I consider this establishment to be indispensably necessary for the purpose:—

	Goomastahs.		Peons.		Total amount per month.
	No.	Pay per month.	No.	Pay per month.	
		Rs.		Rs.	Rs.
Collector's Office	1	20	...	...	...
Do.	1	15	...	...	...
	2	35	...	...	35
Madura Talook	1	15	2	12	27
Ramnad Deputy Tahsildar's Office	1	15	1	6	21
Teruchuli do.	1	15	1	6	21
Mudugulatur do.	...	...	1	6	6
Tiruvadanie do.	...	...	1	6	6
Sivagungah do.	1	15	1	6	21
Tirupalier do.	1	15	1	6	21
Total...	7	110	8	48	158
Or per annum...	...	...	...	...	1,896

From C. T. LONGLEY, Esq., Acting Collector of Tinnevelly, to the Acting Secretary to the Board of Revenue, dated 12th June 1869, No. 237.

I HAVE the honour to enclose copy of a letter from the Treasury Deputy Collector proposing the additional establishment required for carrying out the provisions of the Income-tax Act IX. of 1869. The extra establishment proposed seems moderate enough.

ENCLOSURE No. 1.

From S. R. LOCKE, Esq., Deputy Collector in charge of Treasury, to the Acting Collector of Tinnevelly, dated 11th June 1869, No. 475.

REFERRING to paragraph 15 of the Board's Proceedings, No. 3,004, dated the 4th May last, calling upon Collectors to furnish a list of any additional establishment which they may consider necessary for carrying out the provisions of the Income-tax Act No. IX. of 1869, I have the honour to propose the establishment specified in the margin for the Board's and Government's confirmation.

1 Clerk on Rupees	.....	35
1 Do.	,, ...	20
1 Do.	,, ...	15
		70

2. I observe that the establishment allowed to this district on the introduction of the Income-tax Act No. XXXII. of 1860, comprised five Clerks on salaries amounting to Rupees 160 per mensem, as sanctioned in the Order of Government, No. 212, dated 28th January 1861.

3. As it is the Board's desire that the establishment now proposed to be entertained should be as moderate as possible, I trust it will be found that I have not exceeded the expectations of the Board, and that the proposed scale has been prepared with due regard to efficiency as well as economy.

(True Copy.)

(Signed) C. T. LONGLEY,
Acting Collector.

From A. WEDDERBURN, Esq., Collector of Coimbatore, to the Acting Secretary to the Board of Revenue, dated 5th June 1869, No. 113.

WITH reference to paragraph 15 of the Circular letter of 4th May 1869, No. 3,004, I have the honour to state that an additional Goomastah in the Huzoor, on Rupees 30, and a similar one in the four most important (formerly double) Talooks of Coimbatore, Pulladom, Perindoray, and Dharapoorum, at Rupees 15 each, say in all five Clerks, at an aggregate monthly salary of Rupees 90, appear to be requisite.

From J. W. BREEKS, Esq., Commissioner of the Neilgherries, to the Acting Secretary to the Board of Revenue, dated Ootacamund, 4th June 1869, No. 77.

WITH reference to Board's Circular Memorandum, No. 579, under date the 2nd June 1869, I have the honour to inform you that at present no additional establishment seems necessary in this district for working the Income-tax Act No. IX. of 1869.

From C. N. POCHIN, Esq., Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 8th June 1869, No. 118.

IN reply to the Board's Official Memorandum of the 2nd instant, No. 579, I have the honour to state that the establishment specified below will be required in this district for the performance of the duties connected with the new Income-tax Act:—

	Monthly pay.
	RS.
1 Goomastah in the Collector's Office	35
1 Do. in the Sub-Collector's Office	15
9 Goomastahs, one for each talook, on 12 Rupees each	108
Total...	158

From H. S. THOMAS, Esq., Acting Collector of South Canara, to the Sub-Secretary to the Board of Revenue, dated Mangalore, 7th June 1869, No. 637.

WITH reference to paragraph 15 of your letter, dated the 4th May 1869, No. 3,004, I have the honour to request that the Board of Revenue will be pleased to obtain the sanction of Government for my employing the following Special Establishment in connection with the new Income-tax Act IX. of 1869:—

	RS.
Huzoor one Clerk on	25
Mangalore Talook, one Clerk on	20
Four other Talooks, one Clerk to each at 15 Rs. ...	60
Per mensem	105

2. I would propose the entertainment of the above establishment experimentally for one year, subject to revision at the end of that term. The aggregate annual cost amounts to Rupees 1,260, which I trust will not bear an undue per-centage to the expected receipts.

From E. C. G. THOMAS, Esq., Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 3rd July 1869, No. 175.

WITH reference to paragraph 15 of the Board's Circular letter, dated 4th May last, No. 3,004, I have the honour to state that I consider the entertainment of extra establishment, as noted below, necessary for the working of Act IX. of 1869:—

	Aggregate charge for 1869-70.
	RS.
A Clerk on Rupees 25 in the Collector's Office to be retained throughout the year	300
A Clerk on Rupees 20 at each Talook for six months, save Cochin, where the services of the extra hand need be secured only for three months	1,140
Total...	1,440

2. The service of notices, etc., and the work of original assessment thrown upon the Talook Officers, combined with the more general incidence secured under the present Act as compared with that of 1868, demand a larger establishment than has been entertained under the latter Act.

3. Under the old Income-tax Act the whole work centered in the Office of the Collector; hence no establishment had been then entertained in the talooks, and an expensive one as noted kept up in the Huzoor. Under the new Act the bulk of the work has to be performed in the Talooks. I have, therefore, the honor to submit that the establishment above noted is not more than what I conceive to be absolutely necessary for the purpose.

	RS.
An Head Accountant on	70
A Clerk on	15
	85
Or per annum Rupees	1,020

4. I request that early sanction may be obtained for its entertainment.

5. I regret the delay in the submission of this application.

THE letters above recorded contain the proposals of the several Collectors with regard to the establishments necessary in the provinces, for carrying out the provisions of the Income-tax Act No. IX of 1869. The Collectors of the districts noted in the margin propose the entertainment of additional hands, both in their own Offices and in the Talook Cutcherries. The Collectors of Vizagapatam and Godavery confine

Ganjam.
Kistna.
Nellore.
Cuddapah.
Bellary.
Kurnool.
Madras.
North Arcot.
South Arcot.
Tanjore.
Trichinopoly.
Madura.
Coimbatore.
Salem.
South Canara.
Malabar.

their proposals to the Talooks, and the Collector of Tinnevelly to the Huzoor, while the Commissioner of the Neilgherries states that he needs no establishment whatever.

2. A few of the Collectors have proposed establishments for employment under the Divisional Officers, but the Board do not see any necessity for them. Under the provisions of the Act, all Tahsildars are Collectors of the tax, and the work of assessment mainly devolves on them; and though the Divisional Officers are not debarred from the exercise of the powers of assessment, it is not the wish of Government that they should take this work on themselves to any large extent. The returns of assessments, etc., also which have to be submitted periodically to the Board and Government will be forwarded by the Tahsildars direct to the Collector's Office, where the general statements and abstracts will be compiled and submitted to the Board. The only work, therefore, which in connection with this Act would devolve on the Divisional Officers, is the revision on appeal of the assessments made by the Tahsildars, and the Board do not consider that this is sufficient work to justify the entertainment of additional hands.

Bellary.	Tanjore.
North Arcot.	Salem.

3. The establishments proposed for the Collectors' Offices and the Talooks are not on a uniform scale. The Collectors of Cuddapah, North Arcot, Madura, and Tinnevelly consider the entertainment of more than one hand in the Collector's Office necessary, and make proposals accordingly; while the Collectors of the thirteen other districts noted in the margin consider that the extra work devolving on the Collector's Office can be got through by one hand alone. The Board think that one Clerk is sufficient, and accordingly recommend for sanction the entertainment of a Clerk on Rupees 35 in all Collector's Offices with the exception of Vizagapatam and Godavery, where the Collectors do not seem to require any such aid.

Ganjam.	Tanjore.
Kistna.	Trichinopoly.
Nellore.	Coimbatore.
Bellary	Salem.
Kurnool.	South Canara.
Madras.	Malabar.
South Arcot.	

4. The Collectors of Cuddapah and Tanjore propose the employment of a Peon in their Offices on 6 Rupees, and the Collector of North Arcot the employment of an Attender on 7 Rupees; but these the Board do not consider necessary.

5. The Collectors of the ten districts noted in the margin ask for an additional Goomastah for each of the Tahsildars in their districts, while in the other districts this additional Clerk is stated to be required in only a few of the more important talooks. The Collector of Tinnevelly does not apply for any establishment on account of the talooks, and the Board presume that none is needed. The salaries proposed for the additional Goomastah are different in different districts, ranging from 12 to 20 Rupees. The lowest pay of a Goomastah in the Talook Cutcherry is 15 Rupees, and the Board do not think that a higher rate of salary than this need be allowed to the proposed Goomastah. They would accordingly allow a Goomastah on this salary to each Tahsildar who is named by the Collectors as requiring such assistance. In Ganjam and Kistna the Collectors recommend the employment of a Goomastah under some of the Deputy Tahsildars, but the Board are not prepared to support this recommendation, as the Tahsildars, in whose ranges the Deputy Tahsildars' divisions are comprised, are allowed an extra Goomastah whose services may be made available for the Deputy Tahsildar in cases, in which this latter Officer may be allowed to assess the tax, and the work may be found to be heavy and to demand extra aid. In the subjoined table is shown the number of Goomastahs which the Board would allot for each district for employment in the Talook Cutcherries:—

Ganjam.	Madras.
Nellore.	North Arcot.
Cuddapah.	Salem.
Bellary.	South Canara.
Kurnool.	Malabar.

Ganjam.....	Purushottapore.
	Itchapur.
	Ganjam.
	Surada.
Kistna.....	Juggiahpettah.

Districts.	No. of Goomastahs allowed for each District for employment in the Talook Offices.	Rate of salary of each Goomastah.	Total per month.
1. Ganjam	3	15	45
2. Vizagapatam	...	...	...
3. Godavery	7	15	105
4. Kistna	4	15	60
5. Nellore	9	15	135
6. Cuddapah	11	15	165
7. Bellary	15	15	225
8. Kurnool	8	15	120
9. Madras	7	15	105
10. North Arcot	9	15	135
11. South Arcot	2	15	30
12. Tanjore	2	15	30
13. Trichinopoly	1	15	15
14. Madura	1	...	...
15. Tinnevelly	...	15	60
16. Coimbatore	4	...	...
17. Neilgherries	...	15	135
18. Salem	9	15	75
19. South Canara	5	15	150
20. Malabar	10	15	150
Total...	107	...	1,605

6. The Collectors of Trichinopoly and Madura propose, the former one, and the latter two Peons, for employment under the additional Goomastah. This however the Board deem quite unnecessary.

Districts.	No. of Sub-Magistrates in Zemindaries for whom Establishments are proposed.	No. of Goomastahs proposed.	No. of Peons proposed.	Remarks.
Ganjam	4	4	...	* For the two Sub-Magistrates of Mundagalatur and Tiruvadanai, in Madura District, only two Peons and no Goomastah are recommended. The Peons are not considered necessary.
Vizagapatam	14	14	14	
Godavery	1	1	...	
Nellore	4	4	4	
North Arcot	7	7	14	
Madura	*6	4	6	
Total	36	34	38	

7. The Collectors of the six districts noted in the margin propose establishments for Sub-Magistrates employed in Zemindaries, the particulars of which are given in the margin. The proposals of four out of these six Collectors involve the entertainment of Peons which the Board deem unnecessary. A Goomastah on 15 Rupees for each Sub-Magistrate is, the Board think, sufficient. In Madura no Goomastahs have been proposed for the Mundagalatur and Tiruvadanai Sub-Magistrates, and none accordingly are recommended on their account.

8. The entire cost of the establishments proposed by the Board amounts to Rupees 2,710 per month, or Rupees 32,520 per annum, as detailed below:—

	Rs.
A Clerk on 35 Rupees for 17 Collectors, not including those of Vizagapatam, Godavery, and Neilgherries	595
Establishment for Tahsildars—see statement appended to paragraph 5	1,605
Establishment for Sub-Magistrate in Zemindary tracts	510
Total per month...	2,710
Total per annum...	32,520

The cost of the establishment entertained to work the old Income-tax Act, No. XXXII. of 1860, was Rupees 3,084 per month, or Rupees 37,008 per annum.

9. The Board recommend that these establishments be sanctioned experimentally for one year, subject to revision at the end of that time. Collectors will, however, be careful to dispense with the services of these extra hands, wherever they may not be required throughout the year, immediately the necessity for them disappears.

10. In the Budget, a sum of Rupees 18,640 is provided for Income-tax charges under establishment, etc., in the provinces. The cost of the proposed establishments for the unexpired portion of the year, or from 1st September next, from which date the establishments will probably be entertained on the receipt of Government sanction, will be Rupees 16,260 for six months, excluding the salaries for March, which will be payable in the next official year; and thus the provision in the Budget will be sufficient.

11. In their Proceedings, dated 31st March 1869, No. 2,103, the Board stated, in reply to Government Order, dated 22nd March 1869, No. 791, that so far as the Provinces were concerned, the existing License-tax Establishments would suffice for the purposes of the new Income-tax. When they made this statement the Board had not consulted the Collectors, and they had overlooked the fact that no establishments were entertained on account of License-tax in any of the districts, save Trichinopoly and Malabar; they, therefore, under-rated the requirements of the districts. Subsequent reference to the Collectors and a knowledge of the amount of work involved in conducting afresh the assessment, etc., under the new Act, have convinced the Board that the proposed establishments are necessary.

(True Copies and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department, with six statements.

Copy to all Collectors.
" to the Accountant-General.

Exd. T. Cartledge.

Rs 22 thousand eight hundred
" 12 thousand eight hundred
" 31 thousand six hundred

From 1869. Board of Revenue, MADRAS.

Re 2709.

PROCEEDINGS, 6TH AUGUST 1869, No. 5,779.

Sept 12 Aug 1869 Encl 6
Received 13 " "

Establishment—for carrying out provisions of Income-tax Act, IX of 1869, in provinces.—Recommendation to Government to sanction entertainment of, at a cost of Rupees 2,710 per mensem.

AUGUST.
No. 5,779.

Revenue Department.

No. 2428.

Proceedings of the Madras Government
Under date the 26 August 69.
Read the following

Recommending to sanction entertainment of establishment for carrying out provisions of Income Tax Act IX of 1869 in provinces at a cost of Rs. 2710 per mensem

(Rd. C. 6 Aug. 69 No. 5779)

The establishment proposed by the Board of Revenue for working the Income Tax Act in the Provinces is moderate, and sanction is accordingly granted for its entertainment for one year

ad

at a cost not exceeding
Rs. 2,710 per mensem, as
shown below.

14	Clerks for Collector's Offices at Rs. 35 per mensem	Rupees 595.
[illegible]	at Rs. 15 each per do.	1,605.
34	do. for Sub Magistrates in Zemindary tracts at Rs. each per do.	510.
		Total — 2,710.

27/29
52 5 0

To Bd of Rev: with Mr Duke's Desp. 27
6th Accts

E. C. Bell