

## MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

G.O. No.

788

Press

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338-39

Dated

31-5-1870

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*Proceedings of the Madras Government, Revenue Department,  
31st May 1870.*

No. 338. Read the following Proceedings of the Board of Revenue, dated 11th April 1870, No. 2,419:—

Read again Government Order, dated 4th January 1870, No. 2, Revenue Department, recorded in Board's Proceedings, dated 2nd February 1870, No. 754.

Read also the following letters:—

From the Collector of Sea Customs, to the Acting Secretary to the Board of Revenue, dated Madras, 1st February 1870, No. 100.

I HAVE the honour, with reference to Board's Proceedings of 2nd February, to report on certain reductions of the Custom-house establishment which may, I consider, be made without impairing its efficiency or retarding in any way the rapid despatch of business as now carried on.

2. Tabular Statement A. shows the establishment at present and the reductions proposed in each department.

3. *General Department.*—In the General Department, under the Manager, there is an Accountant with an Assistant Clerk, an English Writer with two Assistants, and a Record-keeper. The amount of work performed by these six Clerks can without difficulty be performed by three, the Accountant, the English Writer, and one of the Clerks. One of the Clerks has been for some time assisting in preparing Trade Returns in the General Department, and the Record-keeper and six Clerks are unnecessary.

4. *Import Yard and Beach Departments.*—In the Import Yard Department the services of the Baggage Clerk, another subordinate Clerk, and one of the Weighing Conicopillays can be dispensed with. I am also of opinion that the duties performed by the Beach Manager can be effectively carried out by the Import Yard Manager, and that two Clerks instead of four now employed in the Beach Department will be sufficient to keep the registers and attend to other beach work under the Import Manager.

5. As regards the Preventive Officer, who is now borne on the strength of the Beach Department, I would transfer him to the Appraiser's Department, and entrust to him the duties of Baggage Superintendent. A careful man is required in this office to examine passengers' baggage, the amount of which has considerably increased, and the Preventive Officer can assist the Appraisers in their work when not employed examining baggage.

6. *Export Department.*—In this department the work connected with Boat Notes has been considerably reduced by new arrangements, and the efficiency of the department will not be impaired by the reduction of four Clerks.

7. *Inspector's Department.*—I do not propose any reduction in this department; but am decidedly of opinion that the salary of the Inspector should be reduced from Rupees 175 to Rupees 150, and that of the Head Clerk raised from Rupees 50 to 75. This alteration involves no increase: the Head Clerk's duties are important, and he should be fit to take the Inspector's place when that officer is absent on leave or from sickness. I hope, therefore, I may be permitted to make the alteration proposed.

8. *Office Servants.*—The number of Peons may be considerably reduced. There are now seventy-two. I consider that, by arranging their work differently, fifty will be sufficient. As this is a large reduction in numbers, I would beg the Board to allow the Peons to be divided into two classes, 20 on Rupees 8 and 30 on Rupees 7, the present pay; active working men could then be promoted to the higher class as a reward when occasions offered. Three Duffadars instead of four will be sufficient for the reduced number of Peons.

One of the four Lascars may be dispensed with, and two Sweepers are sufficient instead of three.

*Proceedings of the Madras Government, Revenue Department,  
31st May 1870.*

ENCLOSURE No. 1.  
Table A.

| Designation of Officers. •                  | Present salary. | Proposed salary. | Amount of re-duction. | Remarks. |
|---------------------------------------------|-----------------|------------------|-----------------------|----------|
| <i>General Department.</i>                  |                 |                  |                       |          |
|                                             | RS.             | RS.              | RS.                   |          |
| Accountant ... ..                           | 100             | 100              | ...                   |          |
| English Writer ... ..                       | 50              | 50               | ...                   |          |
| Record-keeper ... ..                        | 40              | ...              | 40                    |          |
| Clerk ... ..                                | 30              | 30               | ...                   |          |
| Do. ... ..                                  | 30              | 30               | ...                   |          |
| Do. ... ..                                  | 20              | ...              | 20                    |          |
| Total...                                    | 270             | 210              | 60                    |          |
| <i>Import Department.</i>                   |                 |                  |                       |          |
| Manager ... ..                              | 150             | 150              | ...                   |          |
| Clerk—Import Gate-keeper ... ..             | 80              | 80               | ...                   |          |
| Do. —To weigh goods ... ..                  | 50              | 50               | ...                   |          |
| Do. —To pass iron ... ..                    | 40              | 40               | ...                   |          |
| Do. —Baggage ... ..                         | 35              | ...              | 35                    |          |
| Do. —To weigh iron ... ..                   | 25              | 25               | ...                   |          |
| Do. } Assistants to the Import Gate-keeper. | 20              | 20               | ...                   |          |
| Do. }                                       | 20              | 20               | ...                   |          |
| Do. }                                       | 20              | 20               | ...                   |          |
| Do. } To examine liquor, etc ... ..         | 20              | 20               | 20                    |          |
| Weigher ... ..                              | 10              | 10               | ...                   |          |
| Do. ... ..                                  | 10              | ...              | 10                    |          |
| Total...                                    | 480             | 415              | 65                    |          |
| <i>Beach Department.</i>                    |                 |                  |                       |          |
| Preventive Officer ... ..                   | 100             | 100              | ...                   |          |
| Manager ... ..                              | 60              | ...              | 60                    |          |
| Clerk ... ..                                | 15              | 15               | ...                   |          |
| Do. ... ..                                  | 15              | 15               | ...                   |          |
| Do. ... ..                                  | 15              | ...              | 15                    |          |
| Do. ... ..                                  | 15              | ...              | 15                    |          |
| Total...                                    | 220             | 130              | 90                    |          |
| <i>Export Department.</i>                   |                 |                  |                       |          |
| Manager ... ..                              | 100             | 100              | ...                   |          |
| Clerk. } To weigh goods ... ..              | 35              | 35               | ...                   |          |
| Do. }                                       | 25              | 25               | ...                   |          |
| Do. }                                       | 25              | 25               | ...                   |          |
| Do. }                                       | 25              | ...              | 25                    |          |
| Do. }                                       | 20              | 20               | ...                   |          |
| Do. }                                       | 20              | 20               | ...                   |          |
| Do. }                                       | 20              | ...              | 20                    |          |
| Do. }                                       | 15              | 15               | ...                   |          |
| Do. }                                       | 15              | 15               | ...                   |          |
| Do. }                                       | 15              | ...              | 15                    |          |
| Do. }                                       | 15              | ...              | 15                    |          |
| Weigher ... ..                              | 10              | 10               | ...                   |          |
| Do. ... ..                                  | 10              | 10               | ...                   |          |
| Total...                                    | 350             | 275              | 75                    |          |

*Proceedings of the Madras Government, Revenue Department,  
31st May 1870.*

Table A.—(Concluded.)

| Designation of officers.          | Present salary. | Proposed salary.                       | Amount of re-duction. | Remarks. |
|-----------------------------------|-----------------|----------------------------------------|-----------------------|----------|
|                                   | RS.             | RS.                                    | RS.                   |          |
| <i>Office Servants.</i>           |                 |                                        |                       |          |
| Superintendent of Peon ... ..     | 25              | 25                                     | ...                   |          |
| Duffadar ... ..                   | 14              | 14                                     | ...                   |          |
| Do. ... ..                        | 10              | 10                                     | ...                   |          |
| Do. ... ..                        | 10              | 10                                     | ...                   |          |
| Do. ... ..                        | 10              | ...                                    | 10                    |          |
| 72 Peons, at 7 Rupees each ... .. | 504             | 20 at Rs. 8, 160.<br>30 at Rs. 7, 210. | 134                   |          |
| 4 Lascars, at " " ... ..          | 28              | 3 at Rs. 7, 21.                        | 7                     |          |
| 3 Sweepers, at Rupees 5 ... ..    | 15              | 2 at Rs. 5, 10.                        | 5                     |          |
| Total...                          | 616             | 460                                    | 156                   |          |

*Total Reductions.*

|                        |     |     |     |     |     |     |     |           |
|------------------------|-----|-----|-----|-----|-----|-----|-----|-----------|
| General Department...  | ... | ... | ... | ... | ... | ... | ... | RS.<br>60 |
| Import do. ... ..      | ... | ... | ... | ... | ... | ... | ... | 65        |
| Beach do. ... ..       | ... | ... | ... | ... | ... | ... | ... | 90        |
| Export do. ... ..      | ... | ... | ... | ... | ... | ... | ... | 75        |
| Office Servants ... .. | ... | ... | ... | ... | ... | ... | ... | 156       |
| Total ..               |     |     |     |     |     |     |     | 446       |

(Signed) J. H. BLAIR,  
Collector of Sea Customs.

From the Acting Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 4th February 1870, No. 33.

In their Proceedings of the 2nd instant, No.—, the Board inquire what portion of my establishment has been specially devoted to the transaction of the duties connected with the town of Madras. In reply I beg to state that there are no special hands devoted to this work in my office, as the correspondence between the two offices is not large, being on an average two letters a day.

2. The accounts received from the Deputy Collector's office are embodied in the general returns for the district prepared by the Treasury Deputy Collector. The appeals from the Deputy Collector's decisions are few, and are disposed of by the Collector in person.

3. The transfer of the Madras Talook would, it is true, reduce the number of the talooks in the district to six; but the ordinary work in a district like this, with an establishment already reduced to the lowest possible scale by Mr. Pelly, would thereby in no way be materially diminished.

4. I, therefore, beg to state that no reduction in the existing establishment on account of the proposed transfer is practicable.

THE letter of the Acting Secretary to the Board, dated 2nd November 1869, printed in Proceedings of Government of Madras, dated 4th January 1870, enters so fully into the general arguments, administrative and financial, for restoring the Collectorate of the Town of Madras and amalgamating the office with that of the Collector of Sea Customs, that little of a general character remains to be added beyond referring to the Board's Proceedings, dated 28th June 1869, No. 4,634, on the subject of Abkarry administration in the Town of Madras, and their Proceedings on Mr. Leman's report on the Land Revenue or Quit-rent and Ground-rent Departments of the Deputy-Collector's office, dated 15th March 1870, No. 1,754, respectively, to show that the facts are in accordance with their view of the urgent necessity of re-placing the Land Revenue administration of the Town District of Madras under a Covenanted Collector, whose constant residence on the spot will enable him to devote that time and attention to the many important matters connected therewith which it is impossible for the Collector of the large surrounding district to give. These are now consequently left with insufficient control to subordinate agency, and the results are unsatisfactory.

2. Financial considerations likewise demand this measure. It may be observed, with reference to paragraph 7 of the Board's letter, that the special administration of assessed taxes has, in default of a resident Collector of Land Revenue, who could undertake these duties as a proper part of his ordinary work, necessitated considerable exceptional outlay from year to year. The Special Establishment entertained for the Madras Town in connection with the Income-tax of 1860 to 1864 cost (as per margin) on an average Rupees 40,000 a year for four years. The License-tax of 1867 necessitated extra establishments which cost Rupees 16,021 in the Presidency town.

Under the Certificate-tax of 1868 Rupees 13,662 were spent in eleven months; and the establishment now employed under the Income-tax Act of 1869 costs Rupees 14,904 per annum. It is scarcely necessary to observe that the duties of Collector of Assessed Taxes under each of these special enactments would have merged in the ordinary functions of the Collector of Land Revenue had this office not been abolished in 1859. Probably, therefore, no real saving but the reverse has resulted from the change then made, while there can be no doubt that ordinary administration has suffered seriously with contingent loss of revenue.

3. Further discussion with the present Collector of Sea Customs and inquiry amongst the several gentlemen who have from time to time held this important office have satisfied the Board of the soundness of the views expressed in paragraph 9 of their Secretary's letter above alluded to. The general control of a Covenanted Officer of the standing of Collector over the Sea Customs Department of the port of Madras, and his presence at the office for the disposal of important

business, are essential. But, under this general supervision and occasional personal intervention, the ordinary routine of the office may be so arranged between him and his Deputy as to leave as much time at his disposal for the general duty of the Collector of a district, in respect to the Land Revenue, Assessed Taxes, Excise, and Stamp Departments of the Madras Town, as is really requisite. Further, Mr. Blair's careful revision of his establishment, together with savings to be hereafter described, place at the disposal of Government the means to carry out the beneficial measure without increased cost to the State; and the Sea Customs office is so centrally situated as to leave nothing to be desired in this respect. The Board think, therefore, that the amalgamation may be adopted and carried out with confidence.

4. With a view to possible simplification of business and the proposed amalgamation of the Land Revenue and Income-tax Departments, the Board have embraced this opportunity of examining into the conduct of business in the Deputy Collector's charge and the work of the establishment now employed in its different branches, in communication with the Acting Collector of the Madras District, the Deputy Collector, and Mr Leman.

5. The business of the Madras Town Division consists of the branches marginally noted. The land assessments of the Madras Town and suburbs are based in general on the valuations of property made many years ago when the original grants or certificates were issued. Within the precincts of Black Town the old and subsequent valuations include the buildings as well as the land registered to assessment; but without this limit the assessment is made on the extent of the land only, at so much per ground. No systematic revision of assessments or valuations has ever yet been made. But numerous and repeated casual changes are constantly taking place whenever transfers, sub-divisions, or other changes in the condition of individual properties or holdings are brought to notice by the parties to them, who desire to have fresh certificates issued in their own names. On each such occasion the property is re-valued and assessed, generally with some addition to the demand, in the Registration Department of the office in accordance with Act XII. of 1852, with a view to issuing fresh title deeds in the name of persons who may be seeking to raise money on the property, or to whom the revenue demand is sought to be transferred. These re-valuations are left with little supervision to the subordinate agency of the Registration Department; but fees are charged, and the amount realized more than maintains the establishment.

| Items.                                                                                        | Receipts,<br>average of<br>five years. | Charges. |
|-----------------------------------------------------------------------------------------------|----------------------------------------|----------|
|                                                                                               | RS.                                    | RS.      |
| 1. Land revenue or quit-rent, ground-rent, including registration and purchase of land ... .. | 70,000                                 | 13,761   |
| 2. Stamps ... ..                                                                              | 2,53,227                               | 21,900   |
| 3. Abkarry ... ..                                                                             | 9,51,701                               | 1,061    |
| 4. Stamping weights and measures... ..                                                        | 5,334                                  | 2,103    |
| 5. Cochrane's Canal...                                                                        | 36,562                                 |          |

N.B.—The fees collected in the Registration Department amount to Rupees 2,829, against cost of establishment Rupees 2,701.

6. Thus the original registers and grants have received much casual modification and alteration, and, in absence of proper system, the whole condition of the public accounts and Land Registers has fallen into a state of confusion that calls for early and vigorous measures. Land which can no longer be traced stands registered in the Land Registers in the names of persons who do not exist; unoccupied land bears a demand which cannot be collected, and over-assessments prohibit the appropriation of other blocks. The revenue demand frequently issues in the name of a person who died, or has ceased to own the block to which the demand applies, many years ago; and the assessment has often to be collected from numerous persons amongst whom the property has been sub-divided without any corresponding change in the register, for the registration of transfers is not compulsory, and involving, as it does, expense and generally some enhancement of demand, the number of unregistered changes is very large. Other inconsistencies which need not be detailed exist, and call for early rectification. In the meantime the whole of the Madras Town District has been carefully surveyed and mapped in the Revenue Survey Department, and the introduction of the new Survey registration which is pending should at once be carried out. Much, therefore, remains for active regulation by the Collector, should the Government adopt the proposals of the Board.

7. The Board have entered more fully into these points than otherwise would have been necessary, because, after careful examination of the work done by the establishment employed in the Land Revenue Department of this office, they are satisfied that no reduction can be made at present; and further, that the Collector will require an efficient personal office establishment to perform the duties that are before him, without trenching on the office establishments of the Deputy Collector and Tahsildar, to whose ordinary duties will soon be added those of the Income-tax Collector's establishment.

8. The only part of the ordinary Revenue establishment which needs now be brought under consideration is the Division Curnum or Conicopillay establishment with their supervising officers, the three Revenue Inspectors. As stated in paragraph 6 of the Proceedings of the Board of Revenue noted marginally, the Town District is divided into fifteen divisions, to each of which a Curnum (who is also Bill Collector) on 15 Rupees and a Peon on 7 Rupees per mensem respectively are appointed. The divisions are convenient, and no increase is necessary in this direction. But on these men must now devolve also the duties connected with the assessment of the Income-tax. The facts elicited in Mr. Leman's inquiry show that the present salary is not sufficient to secure the services of trustworthy men for their proper Land Revenue duties, while the additional labour connected with the Income-tax assessment clearly indicates the necessity of an increase to their salaries. The Board resolve to propose an increase of 6 Rupees all round, raising the salary of all Curnums to 21 Rupees each per mensem. Their Peons, who are rather assistants than mere attenders, should receive Rupees 9 instead of Rupees 7 as now, and the salaries of the three Revenue Inspectors must be raised to Rupees 30 per mensem each.

9. This increase of salary appears to the Board indispensable. On these executives depend in a great measure the vigour and honesty of the Land Revenue administration; and they will perform very important duties in connection with the Income-tax, whose productiveness will depend in a great measure on their integrity and vigilance. The financial bearing of the change is shown in the margin.

| Grade.                      | Pre-<br>sent<br>salary. | Pro-<br>posed. | In-<br>crease. |
|-----------------------------|-------------------------|----------------|----------------|
|                             | RS.                     | RS.            | RS.            |
| 1 Revenue Insr., at Rs. 20. | 20                      | 30             | 10             |
| 2 do. at Rs. 15 each.       | 30                      | 60             | 30             |
| 15 Curnums, „ 15 „          | 225                     | 315            | 90             |
| 15 Attenders, at „ 7 „      | 105                     | 135            | 30             |
| Total per month...          | 380                     | 540            | 160            |
|                             | 12                      | 12             | 12             |
|                             | 4,560                   | 6,480          | 1,920          |

10. The Distraining Officers' duty can be efficiently done by the Revenue Inspectors, and the abolition of this office will cause a saving of

about Rupees 85 per mensem, or Rupees 1,020 per annum.

11. In connection with the amalgamation of the Income-tax with the Land

|                                           |        |        |
|-------------------------------------------|--------|--------|
|                                           |        | RS.    |
| Collector of Income-tax, at Rupees 800... |        | 9,600  |
| 1 Native Assistant, at „                  | 200... | 2,400  |
| 1 Head Clerk, at „                        | 50...  | 600    |
| 1 Inspector, at „                         | 30...  | 360    |
| 3 Writers, each at „                      | 20...  | 720    |
| 1 Shroff, at „                            | 20...  | 240    |
| 8 Conicopillays, each at „                | 15...  | 1,440  |
| 8 Peons, „ at „                           | 7...   | 672    |
| Total ...                                 |        | 16,032 |

Revenue management the Board have carefully inquired into the duty devolving on the Collector of Income-tax and the work of the establishment under him. The establishment now employed is shown in the margin. It appears that in the main the same local divisions are adopted for the purpose of Income-tax assessment as those

followed in the Land Revenue Department. Eight (four permanent and four temporary) Conicopillays or Curnums are employed in this department, to each of whom are assigned from one to three of the Revenue divisions. These Conicopillays make inquiries into the circumstances of the persons residing within their divisions whom they consider should be brought under assessment to Income-tax, and supply the Income-tax Collector with the information on which he makes his first *nisi* assessment. A notice is then issued to the individual, and served on him by the Conicopillay. If the party appear before the Collector, the *nisi* or preliminary assessment is discussed and, if necessary, altered. The assessment is then declared *absolute*, and duly registered in the "Assessment Absolute Book." All these out-door duties can, and will, now be equally well, if not better, performed by the more numerous and well informed Land Revenue establishment of Inspectors and Curnums with their attenders.

12. The number of petitions after payment under protest to be disposed of by the Collector is not apparently very large, and will diminish as the information becomes more complete and reliable. They will be disposed of by the Deputy-Collector and Tahsildar now in charge of the other ordinary duties of the district. But a good deal of labour has devolved on the Income-tax Conicopillays in enforcing payment by defaulters. In such cases a summons has to be obtained from the Police Magistrate which the Conicopillay in person has to see executed, in order that he may point out the party and give evidence of legal ser-

vice in case this point be disputed. He has also to attend at the Police Court to watch the trial, or to obtain a warrant in case of further default. These duties, which have hitherto involved a good deal of labour and loss of time, will now devolve on the Land Revenue Curnums; but will be less onerous to them, inasmuch as the original assessments have now been made and registered, and only required to be supplemented from the more intimate knowledge of the circumstances of parties residing within their respective divisions, which is possessed by these servants; and they will generally be able to collect the Income-tax at the same time with their recoveries of Land Revenue, and thus avoid delays and neglect of defaulters. The additional pay recommended above will afford sufficient remuneration for the extra labour involved; and the Peon or Assistant now attached to each Curnum will be able to accompany the Police Officer who serves summonses and executes warrants, instead of, as now, a Conicopillay.

13. The duties performed by the Income-tax Collector and his Native Assistant may safely be transferred to the Deputy-Collector and Tahsildar, and both offices—together with those of the Income-tax Inspector, (whose duty will be better performed by the three Revenue Inspectors of the Land Revenue establishment,) eight Conicopillays, eight Peons, and one Shroff—may be abolished.

14. The forms of business under the Income-tax Act involve a good deal of registering, accounting, notice-writing and the like, so that the retention of the Head Writer, Notice Writer, and Accountants will be necessary. But they will be transferred to the Deputy Collector's establishment, and the separate functions of the Income-tax office will cease. The saving under this adjustment is shown in the margin, viz., Rupees 14,712.

15. It will be for the Government to consider whether any special allowance shall be granted to the Collector or Deputy-Collector, or both, with reference to this special branch of their duty, or whether any class of assessments to Income-tax shall be reserved for disposal by the Collector in person with reference to the special circumstances of the parties to be dealt with.

16. In the margin are shown the different classes of assessments in round numbers, and the number of persons—with their general condition—who fall under each rate of assessment. It may be desirable, at first at least, to require the Collector to deal in person with the tax-payers falling under the fourth and fifth classes and Joint Stock Companies, in which case the appeal will lie to a Member of the Board of Revenue. The three lower classes must be dealt with by the Deputy-Collector, from whom an appeal will lie to the Collector. The law does not appear to preclude such a sub-division of duty

|                                                 |            |
|-------------------------------------------------|------------|
| Total cost of establishment as per paragraph 11 | Rs. 16,032 |
| Less four Writers retained                      | 1,320      |
| Net saving                                      | 14,712     |

| Class.                                        | No. of assessments. |                                                |
|-----------------------------------------------|---------------------|------------------------------------------------|
| I. Rupees 500 to 1,000                        | 2,140               | Native householders, merchants, and employees. |
| II. „ 1,000 to 2,000                          | 1,030               |                                                |
| III. „ 2,000 to 10,000                        | 890                 | Shop-keepers, Rice merchants, and Soucars.     |
| IV. „ 10,000 to 1,00,000                      | 125                 | Merchants, European and Native.                |
| V. „ 1,00,000 and upwards                     | 6                   | European Firms.                                |
| Joint Stock Companies                         | 5                   |                                                |
| Salaried Servants, represented by Secretaries | 1,300               |                                                |

17. *Ground-rent.*—In respect to other branches of Land Revenue administration in the Deputy Collector's office, the Board remark, with reference to their Proceedings, dated 15th March 1870, No. 1,754, that considerable relief may be anticipated from the abolition, to the extent therein proposed, of the ground-rent charges on petty traders and pyals. The system as respects the former probably took its origin in the old *Moturpha* demand against petty traders, although it has subsequently taken the ostensible form of a ground-rent charge for the small space of public ground and sides of streets and roads occupied by these petty traders and hawkers. By either abolishing this costly and vexatious demand with its system of petty monthly bills, or by farming out these sources of revenue, the Deputy-Collector's office establishment and Divisional Curnums will have time at their disposal for their far more important, but now somewhat neglected, duties in connection with the Land Assessment or Quit-rent proper, and for Income-tax labours. There can be no reasonable doubt that the small temporary loss involved in the total abolition of the cess will be more than recouped through greater efficiency in these more important branches. One Goomastah on 20 Rupees per mensem may, if the tax be abolished, be dispensed with in the Deputy-Collector's office.

18. *Stamp Branch.*—The Stamp revenue of the town amounts to about Rupees 4,00,000, and the safe custody of Rupees 1,30,000 to 2,00,000 worth of stamps devolves on the Deputy-Collector. No establishment is allowed at present, and much inconvenience and some risk are incurred. The Board are satisfied that, under the re-adjustment of establishments proposed, one Goomastah on Rupees 30 and one Shroff on 20 Rupees per mensem respectively are required, for which the reductions under the heads of "Ground-rent" and "Distraint Officer" far more than provide, and four Peons as a guard must be sanctioned at 7 Rupees each per mensem.

19. *Alkarry.*—In their Proceedings noted in the margin the Board disposed of the matter of Alkarry within the town of Madras. They have since carefully examined the work of the establishment now employed in this department, and consider that, under present conditions, no reduction is feasible. The most onerous duty involved in this department attaches to its toddy-drawing and vending branch. The trees rented by toddy-drawers and shop-keepers from landholders have to be counted and stamped, and ceaseless changes and examinations are required with the contingent need of considerable establishment. But, so soon as the Collector takes charge of the district and a revision of assessment takes place, he might be requested to consider, in communication with the Board, whether some part of the revenue now derived in the Alkarry Department under the head of "Toddy" might not be realized under the head of "Land Assessment" by levying a small average assessment on the palmyra and cocoanut trees within each plantation holding. The work of the Alkarry Department might then be limited to that of licensing shops and preventing illicit vend. The matter will, however, require careful discussion, for there are several obvious and perhaps insurmountable objections on the part of the land-owners.

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20. A minor but obvious relief suggests itself in the removal of the duties connected with the issue of liquor to the Distillery and Colombo Arrack Godown, thus saving cartage and securing good water for reducing the spirit as received from the distiller and contractor, to the regulated proof at which it is issued to the vendors. The outlay required for an issue-shed will not exceed the cost of cartage for one year.

21. *Pensions.*—The Board find that 143 persons receive pensions, amounting to Rupees 32,182-8-10 a year, at the Deputy-Collector's office under a variety of services as per margin. These payments involve much trouble and waste of time to an establishment which needs relief and is not well adapted for the duty. The Board have ascertained from the Civil Paymaster that there can be no objection to the transfer of all pensions belonging to Civil Services to his office; and it is right that the Military Paymaster should undertake the payment of the few pensioners belonging to his department, who are now paid at the Land Revenue Office. The order of Government for the transfer of all these

| Nature of Service.                 | No. | Amount. | RS. | A. | P. |
|------------------------------------|-----|---------|-----|----|----|
| Treaties and Carnatic Stipends ... | 1   | 156     | 0   | 0  |    |
| Salt compensation ...              | 31  | 2,597   | 13  | 8  |    |
| „ Russum ...                       | 2   | 32      | 12  | 0  |    |
| Resumed land and offices ...       | 42  | 12,580  | 4   | 0  |    |
| Pagoda and Mosque ...              | 2   | 2,840   | 6   | 0  |    |
| Charitable allowance ...           | 33  | 3,980   | 0   | 2  |    |
| Superannuation Land ...            | 6   | 1,350   | 0   | 0  |    |
| „ Abkarry ...                      | 1   | 48      | 0   | 0  |    |
| „ Public ...                       | 7   | 1,464   | 0   | 0  |    |
| „ Law and Justice ...              | 1   | 198     | 0   | 0  |    |
| „ Education ...                    | 1   | 1,200   | 0   | 0  |    |
| „ Public Works ...                 | 1   | 1,800   | 0   | 0  |    |
| „ General ...                      | 3   | 1,704   | 0   | 0  |    |
| Native Pension Fund ...            | 3   | 198     | 0   | 0  |    |
| Military Pension ...               | 7   | 1,947   | 0   | 0  |    |
| Dutch Government ...               | 1   | 86      | 5   | 0  |    |
|                                    | 143 | 32,182  | 8   | 10 |    |

pensions to the respective Paymasters is, therefore, requested. When this is done the services of a Goomastah on Rupees 20 per mensem can be dispensed with.

22. *Stamping Weights and Measures.*—A small establishment is maintained for stamping weights and measures voluntarily brought for verification, at a cost of Rupees 1,128 a year. The receipts of fees, etc., is in round numbers Rupees 3,900 a year; it is, therefore, self-supporting and remunerative.

23. *Cochrane's Canal Toll.*—The establishment now maintained in connection with Cochrane's Canal amounts to Rupees 2,100 per annum, the actual revenue being Rupees 30,000. It seems to the Board that it will be right to consider whether the tolls might not be farmed out with advantage. On this subject the Collector will be requested to report.

| Cochrane's Canal Establishment. |     |     |       |
|---------------------------------|-----|-----|-------|
|                                 |     |     | RS.   |
| 1 Superintendent ...            | ... | ... | 100   |
| 1 Writer ...                    | ... | ... | 30    |
| 1 Shroff ...                    | ... | ... | 10    |
| 4 Peons, each at 7 Rupees ...   | ... | ... | 28    |
| 1 Sweeper ...                   | ... | ... | 5     |
| Total ...                       | ... | ... | 173   |
|                                 |     |     | 12    |
|                                 |     |     | 2,076 |

24. The Collector's office will, of course, be held as now at the Sea Custom-house. But there is there neither room nor convenience for the transfer of the Deputy-Collector's and Tahsildar's offices. The latter offices are centrally placed. But the private house now occupied as the Land Revenue office is in bad order

*Proceedings of the Madras Government, Revenue Department,  
31st May 1870.*

and does not afford sufficient or safe accommodation for the Deputy-Collector and Tahsildar, without the addition of the Income-tax establishment; and the out-houses are unfit for the purposes of Record-rooms, etc. Another house should, if possible, be obtained. The abolition of the Income-tax office sets free Rupees 70 per mensem now paid for the rented building, and a slight addition of house-rent may be advisable in order to secure suitable accommodation for the Land Revenue Officer.

| Reduction.                                                      | RS.    | RS.    |
|-----------------------------------------------------------------|--------|--------|
| Land Revenue.                                                   |        |        |
| Distraining Officer, at 85 Rupees per mensem, (paragraph 11)... | 1,020  |        |
| Ground-rent Goomastah, at 20 Rupees, (paragraph 18) ...         | 240    |        |
| Pension Department Goomastah, at 20 Rupees, (paragraph 20) ...  | 240    |        |
| Income-tax Department, (paragraph 14) ...                       | 14,712 |        |
| Sea Customs Department, as per his letter ...                   | 5,352  |        |
|                                                                 |        | 21,564 |

| Addition.                                                  | RS.   | RS.    |
|------------------------------------------------------------|-------|--------|
| To the pay of three Revenue Inspectors and fifteen Curnums | 1,920 |        |
| Stamp Department ...                                       | 936   |        |
| Collector's office establishment..                         | 4,980 |        |
|                                                            |       | 7,836  |
| Net savings...                                             |       | 13,728 |

25. The savings in the departments reviewed may be summed up as per margin, against which must be set additional salaries of three Revenue Inspectors, fifteen Curnums, and fifteen Peons, leaving a net saving of Rupees 13,728 per annum.

26. In the letter recorded at the head of the Proceedings the experienced Collector of Sea Customs has detailed the changes which he proposes to make in the administration of his office, and the reduction of which under the circumstances it is susceptible. It has for some time back been felt by the various officers who have held the office of Collector of Sea Customs that a too minute sub-division of labour in the office has led to a somewhat less economical arrangement than Mr. Blair's reforms will effect. The proposals now before the Board will rectify this difficulty, and the reduction which he proposes will set free Rupees 5,352 for the constitution of an efficient office of supervision, account, and correspondence for the new charge proposed.

|                                       | RS.   |
|---------------------------------------|-------|
| Sheristadar, at Rs. 200 per month ... | 2,400 |
| Head Clerk, at „ 75 ...               | 900   |
| 1 Accountant, at Rs. 50 ...           | 600   |
| 1 English Clerk, at „ 40 ...          | 480   |
| 1 Vernacular do., at Rs. 25 ...       | 300   |
| 1 Ddo. Accountant, at Rs. 25 ...      | 300   |
| Total...                              | 4,980 |

27. The establishment required for the new Collectorate, and for which sanction should be accorded, is shown in the margin.

No. 339.

ORDER THEREON, 31st May 1870, No. 733.

Miscellaneous.

In their letter, under date 2nd November 1869, the Board of Revenue brought under consideration the expediency of placing the management of the revenue of the Town of Madras under the Collector of Sea Customs, and relieving the Collector of Madras District of the charge. They showed that the working of the existing arrangements had not been satisfactory, and expected to effect a considerable saving, as well as to obtain increased efficiency in the administration, by making the change.

2. The Government accordingly authorized the Board to bring forward definite proposals on the subject in their Order, under date 4th January 1870, No. 2, and the paper recorded above is the Board's reply to this order.
3. The Board point out that the recent disclosures in connection with the Quit-rent Department of the Town Deputy-Collector's office, and the unsatisfactory condition of the Abkarry Department, as detailed in the Board's Proceedings under date 28th June 1869, No. 4,634, (G. O., 1st November 1869, No. 2,895,) show the urgent need of placing the management of the Town under the immediate supervision of a Covenanted Officer. They also explain that, owing to the discontinuance of a separate officer of this class for the Town charge in 1859, some expense has been annually incurred in connection with the first Income-tax Act and the License and Certificate Taxes, which would probably, in a great measure, have been saved had this officer been continued.
4. They then proceed to explain that, though the commercial interests of the Port and the interests of the Customs Department render it essential that a Covenanted Officer of standing and experience should exercise a general control over the Customs-house, still his duties are not so onerous but that he might undertake, in addition to them, the superintendence of the Land-revenue, Assessed Taxes, Excise, and Stamp Departments of the Madras Town, and the Collector of Sea Customs himself concurs in this view.
5. The Board have investigated the work of the Town Deputy-Collector's Office and of the Town Income-tax Office in communication with Mr. Leman and Mr. W. T. Blair, the Acting Collector. They are of opinion that the work of both offices may be efficiently performed by the establishment of the Town Deputy-Collector, aided by four Writers now attached to the Income-tax Office, and by the employment of a somewhat superior class of men in the position of Revenue Inspectors, Curnums, and Attenders.
6. They review the other departments, explaining that the Ground-rent Goomastah may be discontinued, that a small establishment is required in connection with the sale of Stamps by the Deputy-Collector, and that no reduction is feasible in the Abkarry Department, but they expect to effect a small saving in this department hereafter by transferring the *issue* of liquor to the Distillery and the Colombo Arrack Godown.
7. The payment of 143 pensioners by the Deputy-Collector, the Board propose to transfer to the Civil and Military Paymasters. The establishment for stamping Weights and Measures and for the management of Cochrane's Canal, they propose to retain as at present, but the question of renting the tolls will be considered.
8. They point out that the Collector of the Town will of course hold his office at the Custom-house, and that he will require an establishment at a cost of Rupees 4,980 per annum for the transaction of the duties which it is now proposed to transfer to him; the cost of the establishment will, however, be met by reductions in the present Custom-house establishment, amounting to Rupees 5,352, which have been proposed by the Collector Mr. Blair, and which are approved by the Board.

9. The Board state that the reductions of establishment to be effected under the new arrangements will give a saving of Rupees 21,564 per annum, against an additional establishment of Rupees 7,836, leaving a net saving of Rupees 13,728.
10. The bulk of this saving is effected by the abolition of the separate Income-tax establishment, and the Board leave it to Government, in paragraph 15 of their Proceedings, to determine whether any special allowance shall be granted to the Collector of Sea Customs or the Deputy-Collector of the Town, with reference to this special branch of their duty; and they recommend that the Collector himself shall make all Income-tax assessments on incomes of Rupees 10,000 and upwards and upon Joint Stock Companies and their servants.
11. The Government concur generally in the views of the Board, but before sanctioning the arrangements proposed, they deem it desirable to request the Board to prescribe more clearly the nature of the duties which they propose to assign to the Collector of Sea Customs, and the relation in which the Deputy-Collector of the Town will stand to him and his Sheristadar. The recent frauds took place in matters of detail with which a Collector rarely deals, and unless the position of the Collector is precisely defined, similar irregularities might again occur.
12. The Government also observe that the Board are incorrect in viewing the reduction of the Income-tax charges as savings available for appropriation to other purposes. These charges have always been temporary, and, therefore, any reduction of them cannot be viewed as ordinary savings from reduced establishment; the only real and available savings are Rupees 5,352 in Custom-house, and Rupees 60 in the Quit-rent Department—in all Rupees 5,412; whereas the additional charges in these departments amount to Rupees 6,000. The Board will accordingly be requested to consider whether the new charges cannot be brought within the amount available. Probably, the cost of the establishment proposed to be assigned for the Collector's own office may be reduced to some extent, and the Board are requested to explain the necessity for so highly paid an officer as the Sheristadar on Rupees 200 per mensem, and what his duties are intended to be, as compared with those of a District Sheristadar. A portion of this establishment, too, being for Income-tax purposes, may probably be entertained temporarily only, and charged against the Income-tax grant.
13. The Government do not see that any reduction can be made in the other additions to establishment proposed by the Board, which appear to be judicious and necessary; but they very much question whether it will be possible for the Deputy-Collector to conduct the Income-tax work with the establishment proposed. During the past year a special officer, with twenty-three subordinates, at a total annual cost of Rupees 16,032, has been employed, and it is now proposed to reduce the establishment to four persons at a yearly charge of Rupees 1,320. The Government also believe that so much of the time of the Curnums will be taken up in prosecutions before the Magistracy, that their other duties must be seriously neglected. The Government accordingly resolve to request the Board carefully to re-consider this part of their proposal, in consultation with the Collector of Sea Customs and the Deputy-Collector of the Town.

*Proceedings of the Madras Government, Revenue Department.*  
*31st May 1870.*

14. In the G. O., under date 4th January 1870, No. 2, the Collector of Sea Customs has been appointed Commissioner of Income-tax for the Town, and has been directed himself to make all assessments on incomes of Rupees 10,000 and upwards. These, however, are estimated at only 136, and the Right Honourable the Governor in Council does not deem it necessary to make him any special allowance from the Income-tax grant on this account. The Collectors of districts in the interior have no extra allowance for their Income-tax work, though their ordinary duties are certainly more onerous than those which, under the proposed scheme, will devolve upon the Collector of Sea Customs. The case of the Deputy-Collector of the Town is somewhat different. His regular duties are heavy, and he will now be required to make some 4,000 Income-tax assessments in addition. The Board are, therefore, at liberty to recommend some special and temporary addition to his salary to be met from the Income-tax grant.

15. The Board will be requested to submit a reply to these Proceedings at the earliest possible date, in order that the proposed arrangements may take effect from 1st July next; and when doing so, they are requested to report what is the average amount of the fees collected on registration of certificates and transfers.

(True Extract.)

(Signed) R. A. DALYELL,

*Acting Secretary to Government.*

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

No. 211. Read the following Proceedings of the Board of Revenue, dated 6th  
June 1870:—

Read Proceedings of the Madras Government, Revenue Department, dated 31st May  
1870, No. 788.

In paragraph 11 the Government request the Board to prescribe the duties to be assigned to the Collector of Sea Customs when made Collector of the town of Madras, to the Deputy-Collector and to the Sheristadar; and in paragraph 12 they suggest that the necessity for entertaining a Sheristadar, on Rupees 200 a-month, requires to be explained.

2. The Board propose that the Collector should be a Collector under Regulation II. of 1803, and his responsibility will be the same as that of all other Collectors. The importance of the Sea Customs of the Port requires that he should administer them by a distinct and separate agency, and this will be the only exceptional part of his duty.

3. The Deputy-Collector will, of course, occupy the same position as at present. Under Section 3, Act VII. of 1857, he may perform such of the duties of a Covenanted Assistant Collector as shall be assigned to him by the Collector and he will be the immediate manager of the departments which have to do with Quit-rent, Abkarry, Registration, Stamping of Weights and Measures, and the bulk of the Income-tax. As in the case of an Assistant Collector his proceedings will be subject, in all cases and in the fullest manner, to the superintendence, control, and revision of the Collector.

4. In order that the Collector, who is primarily responsible for the revenue administration, may have the means of exercising an efficient supervision, (such as experience has shown has been wanting of late,) he must have a confidential servant who will be able to assist him in devising returns and other checks, such as will reveal, at frequent intervals, the state of affairs in each of the departments of which the Deputy-Collector is the executive manager, and who can afterwards be trusted to aid in the examination of the returns and the application of the checks. This confidential servant the Board propose to call a Sheristadar, and it would not be consistent with the position he is to fill, and the qualifications he must possess, if his salary were made less than Rupees 200 a-month. His principal duties will be similar to those performed by a District Sheristadar, more especially at the time of Jummahbundy; and his position, with regard to the Deputy-Collector, will not be unlike that of a District Sheristadar with regard to a Deputy-Collector "on general duties." Without a Sheristadar the Collector can be little more than a referee; with a Sheristadar he will be an efficient controller of administration. In addition to the duties which have already been described, the Sheristadar will have to attend to correspondence, unanswered lists, Board's orders, registers, records, returns, and all the ordinary business of the office. The Board attach the greatest importance to this part of their proposals, and strongly deprecate any change either in the salary or the designation of the Collector's chief ministerial officer.

5. In paragraphs 12 and 13 Government request the Board to consider whether the new permanent charges cannot be reduced to the amount of the

Colt. of 1870:—

REVENUE.

To

THE BOARD OF REVENUE,

Ac., Ac., Ac.

Peret Kay, Secy.

Recd.

100

C. O., 31st May 1870, No. 788.

1111.

100. 000-000.

1111 of Madras.—Board's Proceedings on the subject of placing its management under the Collector of Sea Customs review, and Board of Revenue requested to prescribe more clearly the nature of the duties to be assigned to the Collector and the relation in which the Deputy-Collector will stand to him and his Sheristadar. Reply requested in view to the aforesaid request being carried out from 1st July 1870.

*Proceedings of the Madras Government, Revenue Department,  
17th June 1870.*

permanent savings, which, by some mistake, Government calculate to be Rupees 5,412, instead of Rupees 6,852, the correct sum; and whether it will be safe to dispense with so large a portion of the temporary Income-tax Establishment as the Board have proposed.

6. After due inquiry the Board consider that it will be safer for the present to retain a part of the Income-tax Establishment, costing Rupees 3,684 per annum. They have placed two of the Collector's Clerks on the Income-tax Establishment, and they have allowed them four Peons. The establishments they now propose are as follow:—

I. Permanent:

| <i>Collector's Office.</i>   |     |     |     | RS.   |
|------------------------------|-----|-----|-----|-------|
| 1 Sheristadar, at Rupees 200 | ... | ... | ... | 2,400 |
| 1 Clerk,                     | 50  | ... | ... | 600   |
| 1 Accountant,                | 50  | ... | ... | 600   |
| 4 Peons,                     | 7   | ... | ... | 336   |
| Total                        |     |     |     | 3,936 |

*Deputy-Collector's Office.*

Establishment as before, with the following exceptions:—

|                                                                                                                               |     |     |     | RS.   |
|-------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-------|
| Increase of salaries in the Quit-rent Department as described in paragraph 9, Board's Proceedings, 11th April 1870, No. 2,419 | ... | ... | ... | 1,920 |
| Additional establishment for stamps as described in paragraph 18 of the same Proceedings                                      | ... | ... | ... | 936   |
| Total                                                                                                                         |     |     |     | 6,792 |

\* Board's Procs., 11th April 1870, No. 2,419, paragraph 24.

|             | RS.   |
|-------------|-------|
| Sea Customs | 5,352 |
| Quit-rent   | 1,020 |
| Ground-rent | 240   |
| Pensions    | 240   |
| Total       | 6,852 |

7. The savings amount to Rupees 6,852 as shown in the margin, so that there will be a net reduction in permanent establishment of Rupees 60.

II. Temporary:

INCOME-TAX ESTABLISHMENT.

| <i>Collector's Office.</i>              |     |     |     | RS.   |
|-----------------------------------------|-----|-----|-----|-------|
| 2 Writers, at Rupees 25                 | ... | ... | ... | 600   |
| <i>Deputy-Collector (and Tahsildar)</i> |     |     |     |       |
| 1 Head Clerk, at Rupees 50              | ... | ... | ... | 600   |
| 1 Inspector,                            | 50  | ... | ... | 600   |
| 3 Writers,                              | 20  | ... | ... | 720   |
| 1 Shroff,                               | 20  | ... | ... | 240   |
| 4 Conicopillays,                        | 15  | ... | ... | 720   |
| 6 Peons,                                | 7   | ... | ... | 504   |
| Total                                   |     |     |     | 3,984 |

8. The cost of the present establishment, including a Collector, is Rupees 16,032. Hence the saving in temporary establishments is Rupees 12,048.

*Proceedings of the Madras Government, Revenue Department,  
17th June 1870.*

9. According to the Notifications issued by Government on the 3rd ultimo, all Income-tax assessments, which are not made by the Collector, must be made by the Deputy-Collector. The Board think it very desirable that some portion of the duty should be assigned to the Tahsildar. The Collector is to assess all incomes of Rupees 10,000 and upwards. The Tahsildar might be required to assess incomes below 1,000 Rupees.

10. If this proposal is adopted the Board would give a special Income-tax allowance to the Tahsildar, whose salary is Rupees 150 a-month, as well as to the Deputy-Collector. To the former they would assign Rupees 50 a-month, and to the latter Rupees 100.

11. In their last Proceedings on this subject the Board took it for granted that the Cochrane's Canal Establishment would continue under the control of the town Deputy-Collector. On re-consideration they are of opinion that it should be under the Collector of the district. The canal is intimately connected with the Salt Cotaurs, and the transactions of the fund, which are now somewhat complicated, have little, if anything, to do with the town.

12. The Board would suggest, for the consideration of Government, the desirability of restoring the old designation of "the District of Chingleput" to the District of Madras, now that there is to be a Collector of the town of Madras.

No. 212.

ORDER THEREON, 17th June 1870, No. 894.

Miscellaneous.

UNDER the circumstances represented by the Board of Revenue in the foregoing Proceedings, the Right

Honourable the Governor in Council will not object to the nomination of a Sheristadar, on Rupees 200 per mensem, to assist the Collector of Sea Customs in carrying on the additional duties, which it is proposed to entrust to him. The permanent addition of a Clerk, Accountant, and four Peons to his Establishment for the same purpose, as recommended in paragraph 6 of the Board's Proceedings, is also sanctioned, as well as the additions to the Quit-rent and Stamp Departments of the town. The total charges on account of these arrangements will amount to Rupees 6,792 per annum, which will be met from the savings effected by the Collector of Sea Customs in his present establishment, amounting to Rupees 6,852 per annum.

2. The Board of Revenue propose that the Tahsildar of the town should assist the Deputy-Collector in making Income-tax assessments, but this arrangement does not commend itself to Government. This officer's proper work is sufficient to occupy the whole of his time, and recent disclosures have shown that it is essential that he should exercise a close supervision over his subordinates.

3. The Government are, however, willing to give the Deputy-Collector some additional assistance in his Income-tax work, and are therefore pleased to sanction the retention in his office of one highly paid servant for Income-tax work. He will be styled "Manager," and his salary will be fixed at Rupees 125 per mensem. This addition will enable a slight reduction to be made in the salaries proposed

*Proceedings of the Madras Government, Revenue Department,  
17th June 1870.*

by the Board for the rest of the establishment, and will render unnecessary the employment of three Notice Writers instead of two who now form the permanent establishment.

4. The special establishment now sanctioned for Income-tax work will thus stand as follows:—

| <i>For the Deputy-Collector.</i> |     |     |     |     | Per Annum. |
|----------------------------------|-----|-----|-----|-----|------------|
|                                  |     |     |     |     | RS.        |
| 1 Manager, at Rupees 125         | ... | ... | ... | ... | 1,500      |
| 1 Head Clerk, „ 45               | ... | ... | ... | ... | 540        |
| 1 Inspector, „ 40                | ... | ... | ... | ... | 480        |
| 1 Shroff, „ 20                   | ... | ... | ... | ... | 240        |
| 4 Conicopillays, „ 15            | ... | ... | ... | ... | 720        |
| 2 Writers, at 20 Rupees each     | ... | ... | ... | ... | 480        |
| Total...                         |     |     |     |     | 3,960      |
| <i>For Collector's Office.</i>   |     |     |     |     |            |
| 2 Writers on 25 Rupees each      | ... | ... | ... | ... | 600        |
| Total...                         |     |     |     |     | 4,560      |

5. The Government consider that the Deputy-Collector's special remuneration may properly be fixed at Rupees 150 per mensem, which will raise the total temporary charge on account of Income-tax to Rupees 6,360 per annum against Rupees 16,032, which was the outlay on this account during the past official year.

6. The arrangements will take effect from the first proximo, and a Notification will be published in the *Gazette*, nominating Mr. Hunter Blair to be Collector of the town of Madras from that date, and changing the designation of the present Madras District to Chingleput, and a report on the subject will be submitted for the information of the Government of India.

7. The Cochrane's Canal Establishment will not be transferred to the charge of the Collector of the town, but will continue as at present under the control of the district authority.

(True Extract.)

(Signed) R. S. ELLIS,  
*Chief Secretary.*

To the Board of Revenue.  
„ the Accountant-General.  
„ the Judicial Department.  
„ the Public Works Department.  
„ the Military Department.

22-3-53

Obbt. of 18701 ~~St Andrews~~.

REVENUE.

To

THE BOARD OF REVENUE,

Kc., &c., &c.

Dated June, 17th.

Recd.

Ad.

G. O., 17th June 1870, No. 894.

JUNE.

Nos. 211-212.

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*Amalgamation of Sea Customs office with  
town of Madras.—Proposals of the Board of  
Revenue on this subject approved and ordered to  
be carried out from 1st July 1870.*

## REVENUE DEPARTMENT.—Statement of Alterations in the Establishments

| EXTRACT FROM<br>HOME DEPART-<br>MENT OF GOVERN-<br>MENT OF INDIA. |       | Office to which the proposition<br>refers. | NATURE OF CHARGE. | Year.                    | CHARGES.        |                |        |
|-------------------------------------------------------------------|-------|--------------------------------------------|-------------------|--------------------------|-----------------|----------------|--------|
|                                                                   |       |                                            |                   |                          | Ordinary.       | Extraordinary. | Total. |
|                                                                   |       |                                            |                   |                          |                 |                |        |
| Number.                                                           | Date. |                                            | Present Scale.    |                          | Proposed Scale. |                |        |
| 1. General Department.                                            |       |                                            |                   |                          |                 |                |        |
|                                                                   |       |                                            | RS.               |                          |                 | RS.            |        |
|                                                                   |       | 1 Manager ...                              | 225               | 1 Manager...             |                 | 225            |        |
|                                                                   |       | 1 Clerk ...                                | 100               | 1 Accountant             |                 | 100            |        |
|                                                                   |       | 1 Do. ...                                  | 80                | 1 Clerk ...              |                 | 80             |        |
|                                                                   |       | 1 Do. ...                                  | 70                | 1 Do. ...                |                 | 70             |        |
|                                                                   |       | 1 Do. ...                                  | 50                | 1 Do. ...                |                 | 50             |        |
|                                                                   |       | 2 Do., at 40 Rupees each                   | 80                | 1 Do. ...                |                 | 40             |        |
|                                                                   |       | 1 Do. ...                                  | 35                | 1 Do. ...                |                 | 85             |        |
|                                                                   |       | 5 Do., at 30 Rupees each                   | 150               | 6 Do., at 30 Rupees each |                 | 150            |        |
|                                                                   |       | 5 Do., at 25 " "                           | 125               | 5 Do., at 25 " "         |                 | 125            |        |
|                                                                   |       | 3 Do., at 20 " "                           | 60                | 2 Do., at 20 " "         |                 | 40             |        |
|                                                                   |       | 4 Do., at 15 " "                           | 60                | 4 Do., at 15 " "         |                 | 60             |        |
|                                                                   |       | 25                                         | 1,035             | 23                       |                 | 975            |        |
| 2. Appraiser's Department.<br>(Unaltered.)                        |       |                                            |                   |                          |                 |                |        |
|                                                                   |       | 1 Appraiser                                | 500               | 1 Appraiser              |                 | 500            |        |
|                                                                   |       | 1 Assistant do.                            | 300               | 1 Assistant do.          |                 | 300            |        |
|                                                                   |       | 1 Searcher                                 | 20                | 1 Searcher               |                 | 20             |        |
|                                                                   |       | 1 Clerk                                    | 70                | 1 Clerk                  |                 | 70             |        |
|                                                                   |       | 1 Do.                                      | 50                | 1 Do.                    |                 | 50             |        |
|                                                                   |       | 1 Do.                                      | 35                | 1 Do.                    |                 | 35             |        |
|                                                                   |       | 3 Do., at 25 Rupees                        | 75                | 3 Do., at 25 Rupees      |                 | 75             |        |
|                                                                   |       | 3 Do., at 20 " "                           | 60                | 8 Do., at 20 " "         |                 | 60             |        |
|                                                                   |       | 1 Cooper                                   | 12                | 1 Cooper                 |                 | 12             |        |
|                                                                   |       | 2 Peons, at 7 Rupees                       | 14                | 2 Peons, at 7 Rupees     |                 | 14             |        |
|                                                                   |       | 15                                         | 1,136             | 15                       |                 | 1,136          |        |
| 3. Inspector's Department.<br>(Unaltered.)                        |       |                                            |                   |                          |                 |                |        |
|                                                                   |       | 1 Inspector                                | 175               | 1 Inspector              |                 | 175            |        |
|                                                                   |       | 1 Clerk                                    | 50                | 1 Clerk                  |                 | 50             |        |
|                                                                   |       | 1 Do.                                      | 35                | 1 Do.                    |                 | 35             |        |
|                                                                   |       | 1 Do.                                      | 25                | 1 Do.                    |                 | 25             |        |
|                                                                   |       | 1 Do.                                      | 20                | 1 Do.                    |                 | 20             |        |
|                                                                   |       | 5                                          | 305               | 5                        |                 | 305            |        |
| 4. Import Yard Department.                                        |       |                                            |                   |                          |                 |                |        |
|                                                                   |       | 1 Manager                                  | 150               | 1 Manager...             |                 | 150            |        |
|                                                                   |       | 1 Clerk                                    | 80                | 1 Clerk                  |                 | 80             |        |
|                                                                   |       | 1 Do.                                      | 50                | 1 Do.                    |                 | 50             |        |
|                                                                   |       | 1 Do.                                      | 40                | 1 Do.                    |                 | 40             |        |
|                                                                   |       | 1 Do.                                      | 35                |                          |                 |                |        |
|                                                                   |       | 1 Do.                                      | 25                | 1 Do.                    |                 | 25             |        |
|                                                                   |       | 4 Do., at 20 Rupees                        | 80                | 3 Do., at 20 Rupees      |                 | 60             |        |
|                                                                   |       | 10                                         | 460               | 8                        |                 | 405            |        |

*in this Department recommended for the sanction of the Government of India.*

[illegible]

# REVENUE DEPARTMENT.—Statement of Alterations in the

| EXTRACT FROM<br>HOME DEPART-<br>MENT OF GOVERN-<br>MENT OF INDIA. |       | Office to which the proposition<br>refers. | Year.          | CHARGES.                                                                   |                |        |
|-------------------------------------------------------------------|-------|--------------------------------------------|----------------|----------------------------------------------------------------------------|----------------|--------|
|                                                                   |       |                                            |                | Ordinary.                                                                  | Extraordinary. | Total. |
|                                                                   |       |                                            |                |                                                                            |                |        |
| Number.                                                           | Date. |                                            |                |                                                                            |                |        |
| NATURE OF CHARGE.                                                 |       |                                            |                |                                                                            |                |        |
|                                                                   |       |                                            | Present Scale. | Proposed Scale.                                                            |                |        |
| 5. Export Yard Department.                                        |       |                                            |                |                                                                            |                |        |
|                                                                   |       |                                            | Rs.            |                                                                            |                | Rs.    |
| 1 Manager ...                                                     |       |                                            | 100            | 1 Manager...                                                               |                | 100    |
| 1 Clerk ...                                                       |       |                                            | 35             | 1 Clerk ...                                                                |                | 35     |
| 3 Do., at 25 Rupees ...                                           |       |                                            | 75             | 2 Do., at 25 Rupees ...                                                    |                | 50     |
| 3 Do., at 20 ,, ...                                               |       |                                            | 60             | 2 Do., at 20 ,, ...                                                        |                | 40     |
| 4 Do., at 15 ,, ...                                               |       |                                            | 60             | 2 Do., at 15 ,, ...                                                        |                | 30     |
| 12                                                                |       |                                            | 330            | 8                                                                          |                | 255    |
| 6. Beach Department.                                              |       |                                            |                |                                                                            |                |        |
| 1 Preventive Officer ...                                          |       |                                            | 100            | 1 Proventive Officer ...                                                   |                | 100    |
| 1 Manager ...                                                     |       |                                            | 60             |                                                                            |                |        |
| 4 Clerks, at 15 Rupees...                                         |       |                                            | 60             | 2 Clerks, at 15 Rupees ...                                                 |                | 30     |
| 20 Tide Waiters, at 10 Rupees                                     |       |                                            | 200            | 20 Tide Waiters, at 10 Rupees                                              |                | 200    |
| 26                                                                |       |                                            | 420            | 3                                                                          |                | 330    |
| 7. Cash Department.<br>(Unaltered.)                               |       |                                            |                |                                                                            |                |        |
| 1 Cash-keeper ...                                                 |       |                                            | 100            | 1 Cash-keeper ...                                                          |                | 100    |
| 1 Clerk ...                                                       |       |                                            | 25             | 1 Clerk ...                                                                |                | 25     |
| 1 Shroff ...                                                      |       |                                            | 25             | 1 Shroff ...                                                               |                | 25     |
| Do. ...                                                           |       |                                            | 20             | 1 Do. ...                                                                  |                | 20     |
| 4                                                                 |       |                                            | 170            | 4                                                                          |                | 170    |
| 8. Office Servants.                                               |       |                                            |                |                                                                            |                |        |
| 2 Moolchis, at 10 Rupees                                          |       |                                            | 20             | 2 Moolchis, at 10 Rupees                                                   |                | 20     |
| 1 Cooper ...                                                      |       |                                            | 15             | 1 Cooper ...                                                               |                | 15     |
| 4 Weighers, at 10 Rupees                                          |       |                                            | 40             | 3 Weighers, at 10 Rupees                                                   |                | 30     |
| 1 Superintendent of Peons                                         |       |                                            | 25             | 1 Superintendent of Peons                                                  |                | 25     |
| 1 Duffadar ...                                                    |       |                                            | 14             | 1 Duffadar ...                                                             |                | 14     |
| 3 Do., at 10 Rupees                                               |       |                                            | 30             | 2 Do., at 10 Rupees                                                        |                | 20     |
| 70 Peons, at 7 ,,                                                 |       |                                            | 490            | 20 Peons, at 8 Rupees...                                                   |                | 160    |
| 4 Lascars, at 7 ,,                                                |       |                                            | 28             | 28 Do., at 7 ,,                                                            |                | 196    |
| 3 Sweepers including Toty, at 5 Rs.                               |       |                                            | 15             | 3 Lascars, at 7 ,,                                                         |                | 21     |
|                                                                   |       |                                            |                | 2 Sweepers including Toty, at 5 Rs.                                        |                | 10     |
| 89                                                                |       |                                            | 677            | 63                                                                         |                | 611    |
| 9. Boat Establishment.                                            |       |                                            |                |                                                                            |                |        |
| 2 Boatmen, at 10 Rupees                                           |       |                                            | 20             | 2 Bontmen, at 10 Rupees                                                    |                | 20     |
| 188 Grand Total of the Madras Sea Customs' Establishment          |       |                                            | 4,553          | 151 Grand Total of the proposed Madras Sea Customs' Establish-<br>ment ... |                | 4,107  |
|                                                                   |       |                                            |                | Net Saving per mensem...                                                   |                |        |
|                                                                   |       |                                            |                | Do. per annum ...                                                          |                |        |

## Establishments in this Department, etc.—(Continued.)

| PROPOSITION.        |                     |                     |     |                     |  | Casual or Extraordinary. | Grounds of Proposition. | Local Government's recommendation. | ORDERS OF THE GOVERNMENT OF INDIA. |                       |         |
|---------------------|---------------------|---------------------|-----|---------------------|--|--------------------------|-------------------------|------------------------------------|------------------------------------|-----------------------|---------|
| Permanent.          |                     | Temporary.          |     |                     |  |                          |                         |                                    | Home Department.                   | Financial Department. |         |
| Increase per Month. | Decrease per Month. | Increase per Month. |     | Decrease per Month. |  |                          |                         |                                    | Remarks.                           | Remarks.              | Orders. |
|                     |                     | Period.             |     | Period.             |  |                          |                         |                                    |                                    |                       |         |
| RS.                 | RS.                 |                     | RS. |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 25                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 20                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 30                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 75                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               |                     |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 60                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 30                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 00                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               |                     |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               |                     |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               |                     |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 10                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 10                  |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 134                 |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 7                   |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 5                   |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 166                 |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               |                     |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               |                     |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 446                 |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 446                 |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |
| .....               | 5,352               |                     |     |                     |  |                          |                         |                                    |                                    |                       |         |

*The Establishments in this Department, etc.—(Continued.)*

[illegible]

## REVENUE DEPARTMENT.—Statement of Alterations &amp;c.

|                                                                            |       | Year.                                   | CHARGES.                                                                                            |                 |        |
|----------------------------------------------------------------------------|-------|-----------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------|--------|
|                                                                            |       |                                         | Ordinary.                                                                                           | Extraordinary.  | Total. |
| EXTRACT FROM HOME DEPARTMENT OF GOVERNMENT OF INDIA.                       |       |                                         |                                                                                                     |                 |        |
| Number.                                                                    | Date. | Office to which the proposition refers. | NATURE OF CHARGE.                                                                                   |                 |        |
|                                                                            |       |                                         | Present Scale.                                                                                      | Proposed Scale. |        |
| 14. <i>Stmnp Department.</i>                                               |       |                                         |                                                                                                     |                 |        |
|                                                                            |       |                                         | RS.                                                                                                 |                 | RS.    |
|                                                                            |       |                                         | 1 Goomastah ...                                                                                     | ...             | 30     |
|                                                                            |       |                                         | 1 Shroff ...                                                                                        | ...             | 20     |
|                                                                            |       |                                         | 4 Peons, at 7 Rupees                                                                                | ...             | 23     |
|                                                                            |       |                                         | 6                                                                                                   |                 | 73     |
| 15. <i>Abkarry Distillery Department.</i><br>(Unaltered.)                  |       |                                         |                                                                                                     |                 |        |
|                                                                            |       |                                         | 1 Superintendent ...                                                                                | ...             | 200    |
|                                                                            |       |                                         | 1 Deputy do. ...                                                                                    | ...             | 70     |
|                                                                            |       |                                         | 1 Assistant do. ...                                                                                 | ...             | 50     |
|                                                                            |       |                                         | 2 Goomastahs, at 20 Rupees                                                                          | ...             | 40     |
|                                                                            |       |                                         | 10 Do., at 15 "                                                                                     | ...             | 150    |
|                                                                            |       |                                         | 1 Shroff ...                                                                                        | ...             | 15     |
|                                                                            |       |                                         | 25 Conocopillais, at 15 Rupees                                                                      | ...             | 375    |
|                                                                            |       |                                         | 4 Inspectors, at 15 Rupees                                                                          | ...             | 60     |
|                                                                            |       |                                         | 4 Do., at 12 "                                                                                      | ...             | 48     |
|                                                                            |       |                                         | 1 Distillery Goomastah                                                                              | ...             | 15     |
|                                                                            |       |                                         | 4 Lascars, at 7 Rupees                                                                              | ...             | 28     |
|                                                                            |       |                                         | 2 Drawont men, at 7 Rupees                                                                          | ...             | 14     |
|                                                                            |       |                                         | 1 Cooper ...                                                                                        | ...             | 10     |
|                                                                            |       |                                         | 1 Duffadar ...                                                                                      | ...             | 10     |
|                                                                            |       |                                         | 103 Peons, at 7 Rupees                                                                              | ...             | 721    |
|                                                                            |       |                                         | 1 Dufferbund                                                                                        | ...             | 7      |
|                                                                            |       |                                         | 162                                                                                                 | 1,813           | 1,813  |
| 16. <i>Establishment for Stamping Weights and Measures.</i><br>(Unaltered) |       |                                         |                                                                                                     |                 |        |
|                                                                            |       |                                         | 1 Goomastah ...                                                                                     | ...             | 25     |
|                                                                            |       |                                         | 1 Do. ...                                                                                           | ...             | 15     |
|                                                                            |       |                                         | 2 Conocopillais, at 15 Rupees                                                                       | ...             | 30     |
|                                                                            |       |                                         | 1 Iron Smith ...                                                                                    | ...             | 10     |
|                                                                            |       |                                         | 2 Peons, at 7 Rupees                                                                                | ...             | 14     |
|                                                                            |       |                                         | 7                                                                                                   | 94              | 94     |
|                                                                            |       |                                         | 253 Grand Total of the Madras Land Custom Establishment                                             | ...             | 3,214  |
|                                                                            |       |                                         | 263 Grand Total of the Madras proposed Land Custom Establishment.                                   | ...             | 3,655  |
|                                                                            |       |                                         | Net increase per mensem                                                                             | ...             | ...    |
|                                                                            |       |                                         | Do. per annum                                                                                       | ...             | ...    |
|                                                                            |       |                                         | 441 Grand Total of Madras Collector's Establishment including Sea and Land Custom Establishments... | ...             | 7,767  |
|                                                                            |       |                                         | 414 Grand Total of Madras Collector's Establishment including Sea and Land Custom Establishments    | ...             | 7,763  |
|                                                                            |       |                                         | Net Decrease per annum                                                                              | ...             | ...    |

*the Establishments in this Department, etc.—(Continued.)*

[illegible]

# REVENUE DEPARTMENT.—Statement of Alterations in

| EXTRACT FROM<br>HOME DEPART-<br>MENT OF GOVERN-<br>MENT OF INDIA. |       | Office to which the proposition<br>refers. | Year. | CHARGES.                                                     |                |        |
|-------------------------------------------------------------------|-------|--------------------------------------------|-------|--------------------------------------------------------------|----------------|--------|
|                                                                   |       |                                            |       | Ordinary.                                                    | Extraordinary. | Total. |
|                                                                   |       |                                            |       |                                                              |                |        |
| Number.                                                           | Date. |                                            |       |                                                              |                |        |
| NATURE OF CHARGE.                                                 |       |                                            |       |                                                              |                |        |
| Present Scale.                                                    |       |                                            |       | Proposed Scale.                                              |                |        |
| 17. Income-tax Department.                                        |       |                                            |       |                                                              |                |        |
| 1 Collector ... .. 800                                            |       |                                            |       | For Collector's Office.                                      |                |        |
|                                                                   |       |                                            |       | 2 Writers, at 25 Rupees ... 50                               |                |        |
|                                                                   |       |                                            |       | .....                                                        |                |        |
|                                                                   |       |                                            |       | For the Deputy-Collector.                                    |                |        |
| 1 Native Assistant ... .. 200                                     |       |                                            |       | 1 Manager ... .. 125                                         |                |        |
| 1 Head Clerk ... .. 50                                            |       |                                            |       | 1 Head Clerk ... .. 45                                       |                |        |
| 1 Inspector ... .. 30                                             |       |                                            |       | 1 Inspector ... .. 40                                        |                |        |
| 2 Writers, at 20 Rupees ... 40                                    |       |                                            |       | 2 Writers, at 20 Rupees ... 40                               |                |        |
| 1 Shroff ... .. 20                                                |       |                                            |       | 1 Shroff ... .. 20                                           |                |        |
| 4 Conocopillais, at 15 Rupees ... 60                              |       |                                            |       | 4 Conocopillais, at 15 Rupees ... 60                         |                |        |
| 6 Peons, at 7 Rupees ... 42                                       |       |                                            |       | 6 Peons, at 7 Rupees ... 42                                  |                |        |
| 1 Writer ... .. 20                                                |       |                                            |       | .....                                                        |                |        |
| 4 Conocopillais, at 15 Rupees ... 60                              |       |                                            |       | .....                                                        |                |        |
| 2 Peons, at 7 Rupees ... 14                                       |       |                                            |       | .....                                                        |                |        |
| 24 1,336                                                          |       |                                            |       | 18 423                                                       |                |        |
|                                                                   |       |                                            |       | Add special allowance to the Madras Deputy-Collector ... 150 |                |        |
|                                                                   |       |                                            |       | Total including special allowance... 572                     |                |        |
|                                                                   |       |                                            |       | Net Decrease per mensem... ..                                |                |        |
|                                                                   |       |                                            |       | Do. per annum ... ..                                         |                |        |
| Abstract.                                                         |       |                                            |       |                                                              |                |        |
| Madras Sea Custom Establishment ... 4,553                         |       |                                            |       | Madras Sea Custom Establishment ... 4,107                    |                |        |
| Madras Land do. do. ... ..                                        |       |                                            |       | Madras Land Custom do. ... 323                               |                |        |
| Collector's Establishment ... ..                                  |       |                                            |       | Collector's do. ... 129                                      |                |        |
| Deputy-Collector's do. ... 129                                    |       |                                            |       | Deputy-Collector's do. ... 276                               |                |        |
| Registration Department ... 236                                   |       |                                            |       | Registration do. ... 937                                     |                |        |
| Quit-rent do. ... 942                                             |       |                                            |       | Quit-rent Department ... 78                                  |                |        |
| Stamp do. ... ..                                                  |       |                                            |       | Stamp do. ... 1,813                                          |                |        |
| Abkarry do. ... 1,813                                             |       |                                            |       | Abkarry do. ... ..                                           |                |        |
| Establishment of Stamping Weights and Measures, ... 94            |       |                                            |       | Establishment for Stamping Weights and Measures ... 94       |                |        |
| Total Permanent Establish-ment per month... 7,767                 |       |                                            |       | Total Permanent Establish-ment per month... 7,762            |                |        |
| Total per annum... 93,204                                         |       |                                            |       | Net Decrease per mensem... ..                                |                |        |
|                                                                   |       |                                            |       | Total per annum... 93,144                                    |                |        |
|                                                                   |       |                                            |       | Net Decrease per annum... ..                                 |                |        |
| 18. Temporary Establishment.                                      |       |                                            |       |                                                              |                |        |
| Income-tax Establishment... 1,336                                 |       |                                            |       | Income-tax Establishment... 572                              |                |        |
| Do. per annum ... 16,032                                          |       |                                            |       | Do. per annum ... 6,964                                      |                |        |

FORT SAINT GEORGE,  
26th August 1870.

the Establishments in this Department, etc.—(Concluded.)

| PROPOSITION.        |                     |                     |     |                     |       | Casual or Extraordinary. | Grounds of Proposition. | Local Government's recommendation. | ORDERS OF THE GOVERNMENT OF INDIA |                       |         |
|---------------------|---------------------|---------------------|-----|---------------------|-------|--------------------------|-------------------------|------------------------------------|-----------------------------------|-----------------------|---------|
| Permanent.          |                     | Temporary.          |     |                     |       |                          |                         |                                    | Home Department.                  | Financial Department. |         |
| Increase per Month. | Decrease per Month. | Increase per Month. |     | Decrease per Month. |       |                          |                         |                                    | Remarks.                          | Remarks.              | Orders. |
|                     |                     | Period.             |     | Period.             |       |                          |                         |                                    |                                   |                       |         |
| RS.                 | RS.                 |                     | RS. |                     | RS.   |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     | 50  |                     | 800   |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 75    |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 5     |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     | 10  |                     |       |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 20    |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 60    |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 14    |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     | 60  |                     | 974   |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     | 150 |                     |       |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     | 210 |                     | 974   |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 764   |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 9,168 |                          |                         |                                    |                                   |                       |         |
|                     | 446                 |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
| 328                 |                     |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
| 40                  | 5                   |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
| 78                  |                     |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
| 446                 | 451                 |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
|                     | 5                   |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
| 5,352               | 5,412               |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
|                     | 60                  |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     |       |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 764   |                          |                         |                                    |                                   |                       |         |
|                     |                     |                     |     |                     | 9,168 |                          |                         |                                    |                                   |                       |         |

Vide letter to the Government of India, Financial Department, dated 26th August 1870, No. 1,333.

Favourable.

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

*Proceedings of the Madras Government, Revenue Department,  
4th January 1870.*

No. 3. Read the following letter from the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, dated Madras, 2nd November 1869 :—

I AM directed to inform you that the Board have had under consideration the question of re-organizing the old Collectorate of Madras under the Collector of Sea Customs; that is, of adding to the charge of the latter officer the supervision of the Departments of Stamps, Excise, Assessed Taxes, and Quit-rents for the Town of Madras.

2. Before proceeding, however, to make any formal inquiries in view to coming to a definite conclusion, and, if necessary, maturing the scheme, the Board feel it incumbent on them to ascertain, in the first instance, whether the Government are willing that such inquiry should be undertaken, and whether they are prepared to take into consideration such proposals as the result of the inquiry may suggest.

3. As Government are aware the departments in question formed, until 1859, the sole charge of a Collector, and they were in that year amalgamated with the duties of the Collector of Chingleput, the officer, who had for several years held the post of Collector of Madras being invested with the control of the amalgamated districts.

4. The experience of ten years has afforded ground for fearing that this measure has not been carried out without prejudice to the interests of both districts.

5. There seems reason to believe that no real fusion of the two districts was ever carried out. The Collector of Chingleput was already charged with functions of District Magistrate and Land Revenue Collector over an extensive area, which may be roughly described as occupying a semi-circle with a radius of fifty miles. He had, moreover, scattered along the coast extensive salt-works, the supervision of which entailed very considerable labour. These duties left little time for attending to the branches of revenue which had hitherto formed the charge of the Collectorate of Madras proper; and the intents of these branches were doubtless further prejudiced by the necessity which existed for the office of the Collector of a rural district being somewhat removed from the Town of Madras.

6. Thus the intricate duty of supervising the collection of the Madras Quit-rent and Abkarry, to transact which had hitherto required all the energy and experience of a covenanted officer of high standing, devolved on a Deputy-Collector, working apart from the Collector of the district, and necessarily left in a great measure to himself. The result has been recently brought to light in the shape of malversation and embezzlement, extending over a series of years, and in the shape of a stationary revenue under the excise, while everywhere else an active increase is observable.

7. The impossibility of the Collector of Chingleput becoming in addition the Revenue Officer of the City of Madras has, in a marked manner, been shown whenever it has become necessary to administer assessed taxation. Elsewhere no considerable addition of establishment has been found necessary for this purpose, owing to the fact that the ordinary official duties of the Collectors have brought

*Proceedings of the Madras Government, Revenue Department,  
4th January 1870.*

them into contact with the leading classes of the district to such a degree as to enable them, without difficulty, to control the assessment of an Income-tax, while the ordinary staff of divisional officers and talook subordinates has supplied ready to hand the machinery for the enforcement of the tax. In Madras, on the other hand, a special officer, with an establishment, has on each occasion been found to be indispensable, and considerable embarrassment has resulted from the necessity of making so exceptional a provision.

8. Having thus briefly sketched the objections presented by the existing organization, I am directed to bring to notice the points which, in the opinion of the Board, indicate the amalgamation of the duties with those of the Collector of Sea Customs, as holding out promise of a remedy attainable without extra expenditure, perhaps even in connection with a saving in the cost of establishment.

9. Without under-rating the importance of the commercial and other questions connected with Sea Customs which occasionally arise, and which render it impossible to dispense with the services of an officer of the standing of a Collector, the Board cannot but be sensible of the fact, that the ordinary current duty of the Custom-house does not fully occupy the time of that officer, and that, assisted as he is in routine work by a Deputy, it is quite possible for him to dispose of a considerable amount of additional work without danger to the efficient management of the Sea Customs. As regards the position of the bulk of the parties with whom the business of the late Madras Collector has to be carried on, the situation of the Custom-house is most central.

10. The stamps will not entail much work, and it may be observed that the Superintendent has recently pointed out that, owing to the failure under the new Act to invest him with the powers of a Collector, great inconvenience was likely to result to the public from the necessity which would arise of their applying to the Deputy-Collector in the Mount Road. The inconvenience would be obviated by the proposed measure.

11. The chief work in connection with the administration of the Excise consists in the periodical distribution to the vendors of Colombo Arrack which is imported by sea, and Country Arrack which is manufactured in the town, both being delivered in on contract. These issues might be arranged on a system not very unlike that adopted in the case of the numerous bonded warehouses under the Collector's control, and from godowns adjacent to his office, in all probability with far greater precision and economy than under the present system.

12. In assessing incomes, the Collector of Sea Customs has the advantage of dealing with parties of whose business-transactions in a great many instances his ordinary duties render him in a degree familiar, while a great advantage is secured by the nature of those duties, which render it unnecessary for him to be absent from Madras. In regard to the quit-rents the facilities exist perhaps in a less degree, and as the inquiry into this branch of revenue is still pending, it is not desirable here to go more into detail. Enough has probably been said to lead Government to the conclusion that there are good grounds for hoping that the measure discussed contains the elements of a reform where reform is much needed.

*Proceedings of the Madras Government, Revenue Department,  
4th January 1870.*

No. 4. ORDER THEREON, 4th January 1870, No. 2.

Miscellaneous.

THE Government authorize the Board of Revenue to make the investigations proposed in paragraph 2 of the foregoing letter, in view to their submitting proposals for the separation of the Town of Madras from the District Collectorate, and for placing the former charge under the Collector of Sea Customs.

2. The Government are, however, satisfied that it will not be possible by this arrangement to discontinue the appointments of both Income-tax Collector and Deputy-Collector of the Town, though it will probably be found feasible to place one officer of this latter grade in charge of the Income-tax, Quit-rent, and Registration Departments under the immediate orders of the Collector of Sea Customs, who would act as Commissioner in regard to the first named department, and as Collector of Land Revenue in regard to the other two.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman



21  
- I am satisfied by eye for the efficient performance  
of his duties. I shall be surprised if the present  
Deputy Mr. Jones does not speedily put matters to  
rights & keep them so.

As however Mr. Jones has declared in  
favor of the change, and it is universally  
admitted that the Collector of the Customs has  
insufficient time to look after the lower affairs  
there can be no harm in trying the experi-  
ment. He must for obvious reasons have an  
officer of position & experience as head of  
the Customs Dept. and it is not easy  
to utilize him fully - for to relieve  
another officer who has more to do.

But I think it is essential  
that before we sanction the change,  
the Board should have clearly presented  
the nature & scope of his duties - and  
the relation in which the Deputy Collector  
will stand to him & his Shikar. I think.  
The recent proposals occurred in matters  
of detail in which a Collector rarely

is deprived. Things may go wrong again -  
I would also point out to the Board  
that they have erred in regarding <sup>cost of the</sup> the income  
tax establishment as an asset. The fact of  
India will certainly detract from any portion  
of this being absorbed in a permanent increase  
of the ordinary establishment. The only  
real & available savings are Rs 5352 in the  
Customs & Rs 60 in the District Rent Dept. total  
Rs 5412. while the additional charges in  
the Dept. amount to Rs 6395. The excess of the  
latter being Rs 983. It seems to me  
that a Shikaristadar on Rs 200 is hardly  
necessary - when the whole he has to do  
is to take care of the District Collector! I  
think as the Board to be reminded that  
to tell us what the Shikaristadar's  
duties will be, as compared with those  
of a Shikaristadar in the country.

The additions to the other establish-  
ments seem to me judicious & necessary.  
But

But I am quite at a loss to understand how the income tax business is to be carried on by the proposed establishment - Mr. Wilson's register is here of course indicated & I have placed the work <sup>now</sup> let it come down from a Special Officer & 23 Subordinates - at a total cost of \$16,032 to 4 men on 1320 Mo. per an: is beyond my comprehension - The Debt Colln. ordinary duties are & heavy - and now to throw on him 4000 assessments with 20 others and then that of 4 clerks seems to me a certain method of ensuring a break - I don't know. I would refer to the H. C. Committee the very carefully -

I should like to know how much the Virginia Debt Cases in the way of fees -

As regards a Special allowance to the Colln. of Sea Customs I do not see any way. I have however now added to King's list his additional work made

as Mr. Blair knows the full value of a Colln. I do not see how he can give him what was not given in the other case - It is true that some additional bill he made to his duties - but this is done on the admission that he has less to do than is a fair equivalent for the pay he draws. Special orders induce us to give him a full Colln. pay - but we are not bound to give him also less than a Colln. worth - even with the additional duties to his duties his work and expense is likely to be less than those of an ordinary Colln. & Sheriff. The income tax collectors with which he will have to deal directly are estimated at 136 -

The Case of the Debt Colln. is different - His ordinary duties are

a mess. mtr. He has all the Gds  
in addition to the regular duties of  
his office. I think he can Ex. ten 100  
or 150 lbs being fairly be allowed & him  
out of the Revenue tax Grant.

It will be necessary to Man  
the sanction of the Pub: pet. as we  
are absorbing business & funds  
which are only temporarily at our  
disposal.

Eventually the Cdr. must  
be relieved.

I do

I agree in the above  
R/S

Rev. Dpt.  
Memo. for Order  
on No. 1123

In their letter under  
date 2<sup>nd</sup> Nov: 1869, the Board  
of Revenue brought under  
consideration, the expediency  
of placing the management  
of the revenue of the Town  
of Madras under the Joll  
of Sea Customs and relieving  
the Joll of Madras  
District of the charge.  
They showed that the  
working of the existing  
arrangements had not  
been satisfactory, and

expected

expected to effect a considerable saving as well as to obtain increased efficiency in the administration by making the change.

2. The Govt. accordingly authorized the Board to bring forward definite proposals on the subject in their order under date 11 Jan'y 1870, No. 2, and the paper now under consideration is the Board's reply to this order.

3. The Board point out that the recent disclosures

in connection with the quit rent Dept. of the Town Dy. Collector's Office, and the unsatisfactory condition of the Akhassy Dept. as detailed in the Bd's Pros. under date 28<sup>th</sup> June 1869, No. 4634 (G.O. 1<sup>st</sup> Nov. 1869, No. 2895) show the urgent need of placing the management of the Town under the immediate supervision of a competent officer. They also explain that owing to the discontinuance of a separate office of this class

class for the town charge  
in 1859, a very considerable  
expense has been annually  
incurred in connection  
with the first Income Tax  
Act, and the Licence and  
Certificate Taxes, which  
would probably in a  
great measure have  
been saved had this  
officer been continued.

4. They then proceed  
to explain that though  
the commercial interests  
of the port and the in-  
terests of the Customs

Dept. render it essential

This is ~~proposed~~. The  
Clerk alone cat 8000 Rs  
annually.

25  
that a coveted officer  
of standing and experience  
should exercise a general  
control over the Customs  
House, still his duties  
are not so onerous but  
that he might under-  
take in addition to them  
the <sup>management</sup> of the  
Land Revenue, Assessed  
Taxes, Excise, and Stamp  
Dpts of the Madras Town  
and the Coll. of Sea Customs  
himself concurs in this  
view.

5. The Board have  
(carefully) investigated the

work

work of the Town Dy. Collr's  
Office and of the Town Income  
Tax Office in communica-  
tion with Mr. Leman and  
Mr. W. J. Blair the Acting  
Toll. They have ascertain-  
ed that the work of both  
offices may be efficiently  
performed by the establish-  
ment of the Town Deputy  
Collector, aided by four  
writers now attached  
to the Income Tax Office,  
and by the employment  
of a somewhat superior  
class of men in the position

26  
of Revenue Inspectors, fur-  
nishes and Attenders -  
6 They, the other Depts. ex-  
pect that the present ~~but~~ <sup>present</sup> ~~form~~ <sup>form</sup> ~~may be discontinued~~  
planning that a small  
establishment is required  
in connection with the  
sale of Stamps by the Dy.  
Collector and that no  
reduction is feasible  
in the Alkary Depart-  
ment, but expect to  
effect a small saving  
by transferring the issue  
of liquor to the Distillery  
at Colombo Arrack Godown.  
7 The payment of

143. pensioners the Board  
propose to transfer to the  
Civil and Military Paymaster.  
The establishment for stamp-  
ing weights and measures  
and for the management of  
Prochane's Canal they pro-  
pose to retain as at present,  
but the question of venting  
the tolls will be considered.

8. They point out that  
the Coll<sup>r</sup> of the Town will of  
course hold his office at the  
Custom House; and that he  
will require an estab<sup>t</sup> at a  
cost of Rs. 4980 per annum  
for the transaction of the  
duties which it is now pro-  
posed to transfer to him.  
The cost of the establishment

will, however, be met  
by deduction in the toll-  
s at Custom House &  
Establishment amounting  
to Rs. 5352 which have  
been proposed by the  
Collector W. Blair and  
which are approved by  
the Board.

9. The deductions of  
Establishment to be ef-  
fected under the new ar-  
rangements will give a  
saving of Rs. 21,564 per an-  
num against an addi-  
tional establishment of  
Rs. 7,836 - leaving a net  
saving of Rs. 13,728.

10. The bulk of this  
saving is effected by the  
abolition of the separate  
income tax establishment  
and the Board leave it to  
Gov<sup>t</sup> in para 15 of their Pro<sup>to</sup>  
to determine whether any  
special allowance shall  
be granted to the Collector  
of Sea Customs or the  
Collector of the town with  
reference

reference to this special branch of their duty. It will be observed that they propose that the Collector himself shall make all Income Tax Assessments on Incomes of Rs 10,000 and upwards and upon joint stock companies and their servants.

11. It is submitted that the Board's proposal may be approved and sanctioned and may be carried into effect from the 1st of July. The Collector of old Customs may, however, perhaps take charge of the Income Tax Dept with its present establishment. The by Collector in his capacity of Collector of Income Tax, corresponding with him instead of with the Collector of the Madras District.

has been sanctioned in another order, which has been been being copied.

But they are a very  
little known!

12. The ground element question will be disposed of in separate proceedings - The question of improving the administration of the Akbari may, it is submitted, be brought forward hereafter as proposed, as may also the proposal to cut the tolls on Fochra's canal, but orders may be issued for the payment of the pensioners in the manner suggested.

13. As the savings proposed are very considerable, and as it has been ascertained that the Collector of Calcutta &c. <sup>an extra allowance of</sup> receives Rs 500 per mensem for performing the duties connected with the Income Tax and the Collector of Income Tax in Bombay receives Rs 200 in addition to the salary of his regular appointment, some special allowance may well be passed to the officers who

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 31<sup>st</sup> May 1870.

Read the following. Proceedings of

the Board of Revenue

N.E. 11<sup>th</sup> Apl. 1870 No 2419.

Subj: Board's proposals re-  
garding restoration of Collectorate of  
Town of Madras, amalgamation  
of office, with that of Coll. of Sea-  
Customs.

J. D. S.

In their letter under  
date 2<sup>nd</sup> Nov. 1869, the Board  
of Revenue brought under  
consideration, the expediency  
of placing the management  
of the revenue of the Town  
of Madras under the Collector  
of Sea Customs and relieving  
the Collector of Madras Dist.

of

who performs this duty  
in Madras - Perhaps Rs  
166-10-8 to the Collector & thus raising his total  
Rs 100 to the <sup>rate</sup> Deputy would salary to Rs 2500  
he has special additions  
to make to their respective  
salaries - Under this arrangement, there would still  
be saving of upwards  
of Rs 10,000.  
It will be observed from  
the papers put up that  
the amalgamation of the  
District was carried out  
without any reference to  
the Govt of India, viz. that  
Mr. Gough, and the members  
of Sir Charles Trevelyan's  
Council were only of opinion  
that the reference would have  
been necessary if increased  
expense had been involved.  
When the matter was afterwards  
reported to Govt of India, they  
observed that it was a reduction  
"and rearrangement of offices in which  
"His Govt. made no doubt that  
"the Govt of India had made sufficient  
"provision for the wants of the public service."

Spence

of the charge. They showed that the working of the existing arrangements had not been satisfactory, and expected to effect a considerable saving, as well as to obtain increased efficiency in the administration, by making the change.

2. The Govt accordingly authorized the Board to bring forward definite proposals on the subject in their order under date 4<sup>th</sup> Jan'y 1890, No 2, and the paper recorded above, is the Board's reply to this order.

3. The Board point

30  
out that the recent disclosures in connection with the quit rent Dept. of the Town Depy. Collector's Office, and the unsatisfactory condition of the Abkarry Dept., as detailed in the Board's Pro. under date 28<sup>th</sup> June 1889, No 4634 (G. O. 1<sup>st</sup> Nov. 1889, No 2895) show the urgent need of placing the management of the Town under the immediate supervision of a Covenanted officer. They also explain that, owing to the discontinuance of a separate officer of this class for the town charge in 1859,

some

-some expense has been an-  
-nually incurred, in con-  
-nection with the first Income  
Tax Act, and the License  
and Certificate Taxes, which  
would probably in a great  
measure have been saved  
had this officer been con-  
-tinued.

11. They then proceed to  
explain that, though the  
commercial interests of the  
port and the interests of the  
Customs Dept. render it  
essential that a conveni-  
-ent officer of standing and  
experience should exercise  
a general control over the  
Customs House, still his  
duties

31  
duties are not so onerous,  
but that he might under-  
-take, in addition to them,  
the superintendence of the  
Land Revenue, Opened  
Taxes, Excise and Stamp  
Duties of the Madras Town,  
and the Collector of Sea Customs  
himself concurs in this  
view.

5. The Board have  
investigated the work of the  
Town Dy. Collector's Office and  
of the Town Income Tax Office  
in communication with  
Mr. Seman and Mr. N. J. Khan  
the Acting Collector. They  
are of opinion that the  
work of both offices may  
be

be efficiently performed by  
the establishment of the  
Town Deputy Collector, aided by  
four writers now attached  
to the Income Tax Office,  
and by the employment of  
a somewhat superior class  
of men in the position of  
Revenue Inspectors, Jurnums  
and Attenders.

6. They review the other  
Depts., explaining that the  
ground rent from us tak  
may be discontinued, that  
a small establishment is  
required in connection with  
the sale of stamps by the  
Dy. Collector, and that no  
reduction is feasible in

the

31  
the Albany Dept.; but  
they expect to effect a  
small saving in this  
Dept. hereafter by trans-  
ferring the expense of liquor  
to the Distillery and the  
Colombo Arrack Godown.

7. The payment of 148  
pensioners by the Dy. Collr.,  
the Board propose to trans-  
fer to the Civil & Military  
Paymasters. The establish-  
ment for stamping weights  
and measures and for  
the management of  
Sochrane's Canal they  
propose to retain as at  
present, but the question  
of renting the tolls will  
be

be considered.

8. They point out that the Collector of the Town will of course hold his office at the Custom House, and that he will require an establishment at a cost of Rs. 4,900 per annum for the transaction of the duties which it is now proposed to transfer to him; the cost of the establishment will, however, be met by reductions in the present Custom House establishment amounting to Rs. 5,352 which have been proposed by the Collector M. Blair and which are approved by

by the Board.

9. The Board state that the reductions of establishment to be effected under the new arrangements will give a saving of Rs. 21,564 per annum, against an additional establishment of Rs. 7,836, leaving a net saving of Rs. 13,728.

10. The bulk of this saving is effected by the abolition of the separate Income Tax establishment, and the Board leave it to Govt in para 15 of their Res to determine whether any

any special allowance shall be granted to the Collector of Sea Customs or the Dy. Collector of the town with reference to this special branch of their duty, and they recommend that the Collector himself shall make all Income Tax Assessments in incomes of Rs. 10,000 and upwards and upon joint Stock Companies and their servants.

11. The Govt. concur generally in the views of the Board, but before sanctioning the arrangements proposed, they deem it desirable to request the Board to prescribe

59  
more clearly the nature of the duties which they propose to assign to the collector of Sea Customs, and the relation in which the Deputy Collector of the Town will stand to him and his Sheristadar.

The recent frauds took place in matters of detail with which a collector rarely deals, and unless the position of the collector is precisely defined, similar irregularities might again occur.

12. The Govt. also observe that the Board are incorrect in viewing the reduction of the Income Tax charges as savings available for appropriation

appropriation to other pur-  
-poses. These charges have  
always been temporary, and,  
therefore, any reduction of  
them cannot be viewed as  
ordinary savings from re-  
-duced establishment; the  
only real and available  
savings are Rs. 5352 in  
Custom House and Rs. 60  
in the Ind. Rent Dept.;  
in all Rs. 5412; whereas  
the additional charges in  
these Depts amount to  
Rs. 6396. The Board will  
accordingly be requested  
to consider whether the  
new charges cannot be  
brought

35  
brought within the amount  
available. Probably, the cost  
of the establishment pro-  
-posed to be assigned for the  
collector's own office may be  
reduced to some extent, and  
the Board are requested to  
explain the necessity for so  
highly paid an officer as  
the Sheristdar on Rs. 200 per  
mensem, and what his  
duties are intended to be,  
as compared with those  
of a District Sheristdar.  
a portion of this establish-  
-ment too, being for Income  
Tax purposes, may probably  
be entertained temporarily  
only and charged against  
the

the Income Tax Grant.

13. The Govt do not see that any reduction can be made in the other additions to establishment proposed by the Board which appear to be judicious and necessary but they very much question whether it will be possible for the Depy. collector to conduct the Income Tax work with the establishment proposed - During the past year a special officer, with 23 subordinates, at a <sup>annual</sup> total cost of Rs. 16,032, has been employed, and it is now proposed to reduce

The Govt believe that so much of the time of the Curran will be taken up in prosecutions before the Magistrate that their other duties must be seriously neglected.

36  
the establishment to 4 persons at a yearly charge of Rs. 1320. The Govt accordingly resolve to request the Board carefully to reconsider this part of their proposal, in consultation with the collector of Sea Customs and the Deputy collector of the Town.

14. In the G.O. under date 4<sup>th</sup> Jan'y. 1870, No. 2, the collector of Sea Customs has been appointed Commissioner of Income Tax for the Town, and has been directed himself to make all assessments on incomes of

Rs 10,000 and upwards -

These, however, are estimated  
at only 136, and <sup>At 1/2 the</sup> the Governor  
in Council does not deem  
it necessary to make him  
any special allowance from  
the Income Tax Grant on  
this account. The Collectors  
of Districts in the interior  
have no extra allowance for  
their Income Tax work, though  
their ordinary duties are  
certainly more onerous  
than those which under  
the proposed scheme will  
devolve upon the Collector  
of Sea Customs. The case  
of the Deputy Collector of the

37  
Town is somewhat different.  
His regular duties are heavy,  
and he will now be re-  
quired to make some  
4,000 Income Tax assess-  
ments in addition. The  
Board are, therefore, at  
liberty to recommend  
some special and tem-  
porary addition to his  
salary to be met from  
the Income Tax Grant.

15. The Board will  
be requested to submit  
a reply to these Proce-  
dings at the earliest  
possible

possible date, in order  
that the proposed arrange-  
ments may take effect  
from 1<sup>st</sup> July next; and  
when doing so, they are  
requested to report what  
is the average amount of  
the fees collected on Regis-  
tration of Certificates and  
Transfers.

  
To the Board of Revenue with an Enclosure of 1 June