Proceedings of the Madras Government, Revenue Department, *1st July* 1871.

Read the following papers :—

No. 11. From the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, dated Madras, 24th [illegible] No. 1,261.

[illegible] directed [illegible] ember 1862, No. [illegible] very greatly increased within the p[illegible] ears.

3. The statement in the margin shows that as regards the general work this increase has been steadily maintained. During the last year the number of important subjects before the Board, demanding much labour and consideration, has been very large. Among them may be instanced the proposal of Mr. Massey for decentralising certain branches of revenue, the permanent settlement question, supervision of special relief works in districts suffering from scarcity, the classification of roads as Imperial and Local, review of the Money Order system, etc., etc.

Years.	Received.	Despatched.	Total.	Petitions.	Grand Total.
1856	8,676	4,410	13,086	3,903	16,989
1857	8,118	4,718	12,836	4,431	17,267
1858	9,325	6,048	15,373	3,905	19,278
1859	11,691	6,681	18,372	4,579	22,951
1860	10,859	7,417	18,276	4,230	22,506
1861	13,067	8,268	21,335	4,720	26,055
1862	13,582	9,404	22,986	4,777	27,763
1863	14,301	9,235	23,536	4,963	28,499
1864	15,132	9,652	24,784	4,758	29,542
1865	14,606	9,559	24,165	4,197	28,362
1866	15,279	10,514	25,793	4,650	30,443
1867	15,136	9,627	24,763	3,857	28,620
1868	15,281	10,410	25,691	3,931	29,622
Average for first period of 3 years.	8,706	5,058	13,765	4,079	17,844
Average for last period of 3 years.	15,232	10,183	25,415	4,146	29,561

4. The Board submit that the large increase, both in the current-work and in the important subjects of the class of those enumerated above, calls for some increase in the establishment of the Board's Office, and they are of opinion that relief would be best afforded at present by the addition of a Covenanted Officer as Under-Secretary.

5. Their file is somewhat heavier than the files of the Chief Secretary and Revenue Secretary combined, but they have only two Secretaries and (including their Sheristadar) three Assistants, while these departments of the Secretariat have four Secretaries and four Assistants. In consequence of the numerical weakness of this part of their Office, much work of a ministerial nature necessarily devolves on the Members, who are consequently unable to give sufficient time and attention to important questions.

6. The Board request the permission of Government to submit a tabular statement in the prescribed form for the additional aid now sought.

7. With these remarks I have the honour to transmit the arrear list of Government-calls for the half-year terminating 31st December 1868.

No. 823.

No. 12. OFFICIAL MEMORANDUM.

WITH reference to official memorandum dated 25th May 1871, No. 112, the Acting Secretary to the Board of Revenue has the honour to forward to the Acting

Proceedings of the Madras Government, Revenue Department, *1st July* 1871.

Secretary to Government, Revenue Department, the tabular statement showing the progress of work in the Board's Office, embodied in their letter dated 24th February 1869, No. 1,261, with the items entered in it for the years 1869 and 1870 as request

2.

patche

papers

to 1861

miscellaneous list of papers des

pt during

that period.

(By Order.)

(Signed) J. GROSE,
Acting Secretary.

MADRAS,
9th June 1871.

No. 13.

ORDER THEREON, 1st July 1871, No. 1,144.

Miscellaneous.

THE Government are very sensible of the heavy work devolving on the Board of Revenue; but in the present state of the finances they apprehend it would be useless to submit to the Government of India an application for so large an additional expenditure.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Acting Secretary to Government.

the Board Revenue.

No. 1,261.

From A. MACGREGOR, Esq., Acting Secretary to the Board of Revenue,
To the Acting Secretary to Government, Revenue Department.

SIR,

IN submitting the list of unanswered references from Government, I am directed to make a few observations on the state of the work in the Board's Office.

2. The amount of work was shown in the Secretary's letter, 30th September 1862, No. 6,575, to have very greatly increased within the preceding five years.

3. The statement in the margin shows that as regards the general work this increase has been steadily maintained. During the last year the number of important subjects before the Board demanding much labor and consideration has been very large. Among them may be instanced the proposal of Mr. Massey for decentralizing certain branches of Revenue, the Permanent Settlement question, supervision of special relief works in districts suffering from scarcity, the classification of roads as Imperial and Local, review of the Money Order system, etc., etc.

Years.	Received.	Despatched.	Total.	Petitions.	Grand total.
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Average for first period of 3 years.	8,706	5,058	13,765	4,079	17,844
Average for last period of 3 years.	15,232	10,183	25,415	4,146	29,561

4. The Board submit that the large increase, both in the current work and in the important subjects of the class of those enumerated above, calls for some increase in the Establishment of the Board's Office, and they are of opinion that relief would be best afforded, at present, by the addition of a Covenanted Officer as Under Secretary.

5. Their file is somewhat heavier than the files of the Chief Secretary and Revenue Secretary combined, but they have only two Secretaries and (including their Sheristadar) three Assistants, while these Departments of the Secretariate have four Secretaries and four Assistants. In consequence of the numerical weakness of this part of their office, much work of a ministerial nature necessarily devolves on the Members, who are consequently unable to give sufficient time and attention to important questions.

6. The Board request the permission of Government to submit a tabular statement in the prescribed form for the additional aid now sought.

7. With these remarks I have the honor to transmit the arrear list of Government calls, for the half-year terminating 31st December 1868.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) A. MACGREGOR,
Acting Secretary.

REVENUE BOARD OFFICE,
Madras,
24th February 1869.

To the Acting Secretary to Government, Revenue Department,
with List.

Exd. T. Cartledge.

Pro: 28 October 1862
No 3 p. 368
Pro 18 Augt. 1868 No 14 Mis

1869. Revenue Department.
No. 592
From
The Acty Secretary to the
Board of Revenu
To
The Acty Secretary to
Government R. D.

Dated 24 February }
Despd. 24 Do. } 1869
Recd 25 Do. }
E.1

Ao.

S. O. No 1144 - 1 Jul/7

Unanswered References.

List of. for half year
ending 31 December 1868
Submitted to Govt. wit
Recommendation for
appointment of a
Covenanted Office a
Under Secy to Boar

No 11

Rc 17 Jany 71 R 29

[illegible]

Revu. 1871 Deptt.
Offl. memo
No. 1865

From,
The Acting Secretary
Board of Revenue

To.
The Ac. Secretary to Govern-
-ment Revenue Department

Dated 9th June 1871
Despd. "
Received 10th "
No. 823

S. Ch 1866 - 1 July/71

Forwarding a Tabular Statement showing Progress of work in Board's Office from 1856 to 70.

No. 12

[illegible]

No. 823

Official memorandum

With reference to Official Memorand dated 25th May 1871 No. 112, the Acting Secretar to the Board of Revenue has the honor to forwar to the Acting Secretary to Government, Revenue Department, the Tabular statement showing the progress of work in the Board's Office embodied in their letter dated 24th February 1869 No. 1261, with the items entered in it for the years 1869 and 1870 as requested.

The figures entered in red ink in the columns "Received" and "Despatched" from the year 1862 to 1870 represent the number of "Miscellaneous" papers under those head. Similar information is not available from the year 1856 to 1861, as no separate

Miscellaneo

papers

Miscellaneous list of papers despatched was kept during that period.

(By order)

Revenue Board Office
Madras 9th June 1871

J Grose
Acting Secretary

To
The Acting Secretary to Government
Revenue Department
with a statement

Statement showing progress of work in the Boards Office since 1856

Years	Received	Despatched	Total	Petitions.	Grand Total
1856	8,676	4,410	13,086	3,903	16,989
1857	8,118	4,718	12,836	4,431	17,267
1858	9,325	6,048	15,373	3,905	19,278
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1863	{14,301	{9,235	23,536	4,963	28,499
1864	{15,132	{9,652	24,784	4,758	29,542
1865	{14,606	{9,559	24,165	4,197	28,362
1866	{15,279	{10,514	25,793	4,650	30,443
1867	{15,136	{9,627	24,763	3,857	28,620
1868	{15,281	{10,410	25,691	3,931	29,622
1869	{16,649	{10,743	27,392	3,997	31,389
1870	{16,882	{10,936	27,818	4,258	32,076
Average of 1st 3 years }	8,706	5,058	13,765	4,079	17,844
Average of last 3 years }	{16,271	{10,696	26,967	4,062	31,029

Note The figures in red ink represent the number of Miscellaneous letters included in the receipts and despatches—

Revenue Board Office,
Madras, 9th June 1871

J Grose
Ag Secretary

CB/R

passed

Enclosure in Official Memorandum from the Offg Secretary to the Board of Revenue, to the Offg Secretary to Government, Revenue Department, dated 9th June 1871 – No 823.

Rev: 1865/71

Statement showing progress of work in the Board's Office since 1856 –

No 1 dated July 1871 [illegible] B. No 12

Precis of Papers regarding the Constitution of the Board of Revenue

The papers do not give the particulars of the original institution of the B^{d}. of Rev: – It seems to have been established in 1765 when the salary of the Sec^{t}. was 200 Pagodas (R^{s}. 700) per mensem, and on the occasion of the transfer of the revenues of the Carnatic to the superintendence of the B^{d}. in 1801, the Gov^{t}. increased the pay of the B^{d}'s Sec^{t}. to Pagodas Five hundred (R^{s}. 1,400) per mensem as had been recommended by the B^{d}. in Feb. 1794. – In 1803 a regulation (I of 1803) was passed

* To B^{d}. 15th Aug 1801.

passed for determining the powers of the Bd. Rev. It was not declared that the strength of the Board shall be but provides among other matters, that two members shall be competent to form a Board; that the President shall have authority in all cases of emergency while no Board may be sitting to decide questions requiring an immediate decision, and that the senior member present shall have all the powers of the President. It also provides that when the Bd. may consider it necessary to depute a member to the Provinces they shall report the same to the Govt. for orders.—

In

× Bd's letter 7 June 1819.
To Bd. 19 June 1819.
To England 2d Oct 1819.

To Bd. 27 Feb: 1824.

In 1819 the Bd. brought to notice the large increase of work which had devolved upon them during the last eighteen years, and recommended× that the salary of their Secy. should be raised to Rs. 2,000 per mensem and those of their two Deputy Secretaries from Rs. 525 to Rupees 700. The Govt. recommended the increase of the Secretary's pay & of that of Senior Deputy Secretary to the Home Govt., and the Home Govt. sanctioned the increases in 1823.

In June 1826, a minute was recorded by the Governor proposing to increase the salaries of the members of the Board (to their present rates apparently) on the ground of the difficulty of procuring really competent men for this important office, so long as the judicial branch of the service and some of the District Reve. Offrs ~~Offices~~ were so much more favorably treated as regards salary. In the same Minute a proposal was made for the appointment of a temporary fourth Member to the Bd. as "great advantage would "be derived from periodical tours being "made in the Provinces by the Members "of the Bd. of Reve." The proposals were adopted by the Govt. & recommended to the

To England 30th June 1816.
To do 30 July 1828

the Home Govt., and eventually sanctioned by them on the following terms. "We assent "to the addition (of salary) "as proposed by you "being satisfied that "no duties to be discharged under your "Govt. are more important, more laborious, or require higher "qualifications than those "of the Bd. of Reve." In regard to the appointment of the temporary Member the Court observed "We attach so "much importance to the "duties which will devolve upon such a "functionary that we "readily yield our assent."

In 1831 there was some discussion between the Bd. and Govt. as to the serious delays which took place in the Board's Office.

These were ascribed by the Bd. in part to the system of sending Members on tour, but the Govt. did not admit the excuse. Mr. Lushington who had been chiefly employed as a judicial officer but had acted for two months as Senior Member of the Bd. recorded, in his capacity of "Member of the Comtee. for the revision of Civil Estabts." a very strongly worded Minute on the inefficiency of the Bd., and advocated the substitution of four Revenue Commissioners. This Minute was transmitted by Govt. to the Board with an intimation that the question would shortly be taken into consideration.

To Bd. 19 Ap. 31
No. 425

The Bd. submitted a very lengthy reply and showed that most of the charges brought against their efficiency by Mr. Lushington were the result of ignorance of the facts on his part, and that his proposal to give each Commissr. an Establishment of only Rs. 500 per mensem was preposterous, and that if each Commissioner had a proper Estabt. the cost of the scheme would be more than that of the Bd. with 3 members and a temporary member. Mr. Lushington objected to the Bd. being the Controlling authority, because there was (1) a want of local inspection, superintendence & control. (2) A general want of information of the state of the Districts under their charge (3) Distance from the scene of action. (4) Want of communication with the inhabitants. (5) Liability to be imposed upon. (6) Necessity of appointing Commissions to enquire into any special abuses. The Bd's chief objections to the appointment of Commissioners were that the system would lead to a large increase of correspondence between Govt. & the controlling revenue authorities, that it would be very expensive & that the fact of a controlling officer being constantly in the Districts would seriously weaken the authority of the Dist. Officers, and that in every case in which a Commission conducted an enquiry into abuses by a Dist. officer, it would probably be better conducted by a Member of a Bd. on deputation. In the latter case the situation would lose much of the invidiousness which on such occasions attaches to an individual; there could not be the bias one way or the other which frequent intercourse & perhaps former collisions might have engendered; and the final report of one of its members would be a more satisfactory document for Govt. to pass orders upon than the report of a single officer. In conclusion the Bd. remarked that the fact that but few single individuals possessed that knowledge of the various institutions & contour of departments of the country which was essential to good administration, and further that a Bd. was more likely to be consistent in its policy than four Commissioners who would be frequently changed. The Bd.'s Props. and Mr. Lushington's Minute were sent home in 1834 with an intimation however that Govt. did not intend to advocate Mr. Lushingtons suggestions, and the Home Govt. accordingly passed no order on the correspondence.

To Home Govt. 14th March 1834 No. 5
From Home Govt. 28th Oct. /35 No. 20.

In 1838 again the Bd.'s business was considerably in arrear, and in order to expedite it they proposed that the four Members should be divided into two Comtees. and that except on important questions, the decision of the Comtee. should be the decision of the Bd. If the two members of Comtee. differed then only should the case be referred to the other members. The Govt. however, deferred the consideration of the proposal as one of the four members had just been deputed on tour.

To Bd. 5th Sep. 1837
No. 22

Between 18 and 1838 the pay of the two Dy. Secretaries to the Bd. seems to have been raised to Rs. 850 each. In the latter year one Dy. Secy. was abolished, his place being taken by an Uncovd. Asst.

on Rs. 200, and the salary of the other afterwards styled Sub Secy. was raised to Rs. 1,500 the present rate.—

S.M.C. 20th June /38 No 465.

In 1843, the Finance Comtee. brought to notice that the temporary 4th Member of the Bd. had virtually become a permanent office, and recommended that on the occurrence of a vacancy the original arrangement should be carried out, the appointt. being filled up only when a member of the Bd. was on deputation— This recommendation was adopted by Govt. & the permanent appointt. discontinued accordingly.—

S.M.C. 8 July 1843 No 7321.

In 1846 the Bd. however was again in arrear and Mr Goldingham was continued as an Acting Member of the Bd. on being relieved of his appointt. as Acting 3d Member— The temporary Member being in fact revived— When this appointt. was made the Bd. were requested to *divide* the work between the four Members in order to expedite business.

S.M.C. 12 May /46 No 537.

In 1854 a Despatch was received from the Home Govt. requesting that the appointt. of Revenue Commissioner for the Madras Presy. might be considered— The Bd. of Rev. were strongly opposed to the measure as they considered a Bd. *and* Commrs. useless. If Commrs. were to be appointed they would reduce the size of the Collects.

Collectorates and increase the number to forty giving 6 to each Commr.- They would however prefer to see the Collr. freed from details and acting more as a Commr. of his Dist. himself under the orders of the Bd.- In this view Lord Harris, Sir H. Montgomery and the Govt. concurred, and recommended to Govt. of India and Home Govt. (1) That a 4th member be appointed to the Bd. (2) That the salaries of the 7 largest Collectorates should be raised to Rs. 34,000 per annum. (3) That Uncovd. Assts. should be entertained.- (4) That addl. Sub Collectors should be appointed in larger Districts.

(5)

(5) That salaries of Tahsildars should be raised.- Lord Harris considered that the defects in the revenue administration were mainly owing to paucity of European officers in the District and to the Collrs. having too much detail work. At the close of his Minute Lord Harris expressed strong views upon the propriety of relieving the Collrs. of details and making him in fact the chief Administrator of his District occupying himself with the superintendence of all Depts. Rev., Police, Magl., Educatl. and Pub. Works. He was strongly opposed to requiring the performance merely of its own special

duties from each Dept. which would in fact reduce the Collr. to a mere tax-gatherer. — The Home Govt. promised to consider the proposals when sent home by Govt. of India but hesitated at the expense involved. —

S.M.C. 14th Aug/55
To Govt. of India 14th Aug/55.
To Home Govt. 23d July/56.

S.M.C. 2d July/55.

In the course of the above correspondence a Minute of the Lieut. Govr. of Bengal on the propriety of substituting Commrs. for Bd. of Rev: was forwarded to this Govt. for consideration & by them transferred to the Bd. of Rev. and to certain Officers for report. — The advantage of a Board are fully

fully set out by Messrs. H. Forbes and Stokes and the advantages of Commrs. by Mr. Smollett. — The Bd. adverted to the arguments used by them when Mr. Lushington proposed the abolition of the Bd. & in pursuance of their Procgs. dated 20th Augt./58 state briefly their reasons for preferring a Bd. to a single Commr. — On this occasion Lord Harris again recorded a Minute on the advantages of retaining the Bd. of Rev. as the controlling authority at any rate for the present. — Sir H. Montgomery also expressed a strong opinion to the same effect, and the Govt. [illegible] their objection to the proposed change

Letter to Govt. of India with enclosures 7 Nov: 1858 No. 1226.

change on general principles, and observed that the supervision of the Rev. Dept. comprehends much; that it required great deliberation and accurate knowledge of the territory & inhabitants; & that it was very doubtful whether it would be possible to find an officer equal to the post of single Commr., and yet they were quite clear that the supervision of the whole revenue administration must be entrusted to one authority. — [illegible] Board, [illegible]

The subject was again reconsidered when Mr. Ricketts was appointed Commr. for revision of Civil Salaries. He proposed a Chief Commr. and Six Revenue Commrs.

H.M.C. 24 Dec: 1857 No. 1354.

Commrs. at an additional cost of a lac of Rupees. The Govt. however again expressed their preference to the existing system. —

Precis of letter
re [illegible]
[illegible] the
Bd. of Revenue

33

Letter from Bd Rev, No 1261
of 22 Feby '69.

This Paper was recently sent back to the Office by the Hon'ble Mr [illegible], who had kept it by him for the reasons explained in his Note.

In it the Bd ask for an addl. Sub Secretary, a Covenanted Officer, as the best form of relief to the heavy duties of the Dept.

Two years ago [illegible] I asked for the returns to be made up for '69 & '70, & to have Material & Routine on Miscellaneous papers distinguished. This information has been furnished.

A Memorandum by the 1st Asst in this Office, an experienced Official, accompanies. It shows that the notable increase commenced in 1859 with the creating of a separate Account Dept in lieu of the old Subordinate Cutcherry, & that since then the Office was greatly strengthened. [illegible]

I can state
from my own
experience of
the Board's work
that an additional
Assistant Secre-
tary is really re-
quired. The work
has doubled since
1858, while there
has been no addition
to the [illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]
[illegible]

So extensive [illegible] that the Bd. have [illegible] more intimately with [illegible] matter. The increases referred to by the Acting Secy are in the Office – but what the Bd. need is aid in their Secretariat. Quite recently we have had the Board carrying out all the arrangements of the [illegible] – Ex– [illegible]. This is work which cannot be left to the Office – Then again look at the voluminous papers connected with the late [illegible] recently in [illegible] — The present however is not the time for sanctioning any increase

work in all its various branches is no doubt very large: but they have now 30 accountants at a monthly charge of 2705 Rs. Six of these men receive salaries from 100 to 250 Rs. & are no doubt capable of doing the work in a style that saves much of the two Secretaries' time and that of their two Assistants. Moreover, the Secretaries since 1859 are men of very superior calibre to their predecessors.

On the whole taking the average of two periods of 5 years each: viz from 61–65 inclusive and 66–70 inclusive the excess in the latter period represents about 9 papers per working day, under the 3 several heads of "Received" – "Despatched" and "Petitions".

Formerly there were two Sub Secretaries at 850 Rs. each; under 38 this was found inconvenient, as the young men were always "tottering" [illegible] doubly going –

so large as an additional Asst. unless the Bd. can meet a large portion of the Excess by reduction. However, even if this were feasible, I think an additional Member still more necessary. With 4 members a better allotment of the work could be made and a regular visitation of the Districts could be carried out.

I would tell the Bd. that I felt very sensible of the heavy work they are doing at this time but that in the present state of the finances it would ~~[illegible]~~ be useless to [illegible] an application for so long an additional expenditure.

up country – So one Sub Secy at 1500 Rs. was appd.

Perhaps they would like to have a Sub Secy at 1000 (like the two Government Under Secretaries) and a good man of the Dy. Collr. class at 500, for a change –

They make a comparison between the Staff at the Govt. Office, of the higher class, & their own of the same class – Do they expect the Members of Govt., with all their social duties, to take the same share in the work as the Members of the Bd. should take in theirs? +

+ In my opinion they ought to do so.

A.J.

[illegible] 16/6/70

I.O.

I have no objection [illegible] being made to the Board [illegible] the [illegible] proposed by the [illegible] I have

which have elapsed [illegible]

137

No 592
for order.

As observed by the Govt on a former occasion the comparison between the work of the Board and Govt Office is not a convincing argument in favor of the Bd's application for an additional Secretary, as the work is different in character, but it is undoubted that the Bd's own work is nearly double what it was ten years ago, they might therefore perhaps be permitted to send in the tabular Statⁿ as requested ~~[illegible]~~

I would permit the Board to send in the Tab: Statⁿ, &c, with the various duties, not merely appertaining to the Bd of R, which its members have to perform, describing that the work in arrears will be reduced without some additional aid.

It may be well to ascertain how stood the Bd's correspondence when the Secretary's two deputies were reduced & the subjects [illegible] left —

Adm

N

Shortly after this came the question of the financial deficit some ago and I put the papers on one side. During the two years which have elapsed

---

no doubt that the work in the Board's Office is heavy but I have a strong impression that if the Secretaries are carefully selected and due discretion is exercised in the appointment of the uncovenanted agency provided for in the existing scheme of establishments and above all of the members all of them [illegible] a fair share of the work working the office [illegible] is in that [illegible] is not a [illegible] be admitted of [illegible] their opinions [illegible] [illegible] [illegible] proceedings [illegible] [illegible] [illegible] [illegible] is now done by [illegible] of the Board, the existing [illegible] the numbers of agency is fully adequate to cope with the work.

23 June/71

Mem

[illegible]

Adm

The Govt are very sensible of the heavy work devolving on the Bd of Revenue, but in the present state of the Finances, they apprehend it would be useless to submit to the Govt of India an application for so large an additional expenditure.

29/6/71

1st July/71

ca 17 June/71

the Council appear to have put on fairly and I greatly doubt the expediency of our again entertaining an application for an increase to the Council establishment which is certain to be rejected by the Govt. of India.

Misc

Ahead the Appoint
ment of an Under
Sect to the Bd

C.O. 592/57

Concur

Revenue Department

Memorandum.
on No. 1865

The increase in the Board's correspondence commenced almost simultaneously with the creation of a separate Department of Accounts in 1859 in lieu of the late Marattah Cutcherry. But the Board not only had from that time forward a Head Sheristadar fully competent to draft English Proceedings, but the numerical strength and cost of the Department (Servants exclude) was considerably increased from time to time.

	No.	Cost per mensem.
1859.	9	1230
1861.	14.	1515
1862.	23.	1947. (Trade Deptt. included)
1863.	23.	2050.
1866.	28.	2480
1869.	30.	2705 (Inclusive of the Local Funds establishment.)

2. The Board's Office was carefully revised by Mr. Pelly in 1866 in consultation with the other members of the Board, and the establishment which then consists of 52 individuals (Office servants excluded) at a cost of Rs. 3115½ was reduced to 46 individuals at a

cost of Rs 3,105 providing for all the requirements of the Office, and keeping in view the necessity of getting rid of low paid servants and securing "a sufficient number on salaries fixed with reference to the amount of work done by, and responsibility attaching to each." The feasibility of these reductions bears out the opinion expressed by Govt in a previous order that the Board's Office was numerically strong.

Progs dated 22d August 1866 No 2177
Para 5

3. There is no doubt that the greater portion of the increase in the Board's correspondence is due to the large amount of additional work assigned to the account Dept

Trade Returns
Local Fund.

Department and the two new Departments amalgamated with it, and there are in that Department six Accountants receiving salaries between 100 and 250 Rs who ought to be and are no doubt able to prepare papers for disposal if not draft letters and Proceedings. In 1861 this Department consisted of only 1 Accountant on Rs 150.

4. After all, the increase in the correspondence is too little to justify any large

additional cost. The increase be said to have properly commenced in 1861. The average number of papers under all heads during that and the following four years was 28,044. The similar average of the last five years was 30,410. The difference is 2366 ÷ by 280 working days = about 9 per diem under the three heads "Received" "Despatches" and "Petitions". The additional and superior hands employed in the Account Depart.t Department must be able to afford sufficient relief to the Secretaries, Assistants and Serishtadars whose time will no doubt be required for the more important subjects.

Memo

Increase of [illegible]
in Rev Bd office

ent. of 1871, Madras.

REVENUE.

THE BOARD OF REVENUE.

d July 1st.

G. O., 1st July 1871, No. 1,144

JULY.
Nos. 11–13

[illegible]-Secretary to the Board of Revenue
[illegible] of Revenue informed that it would be [illegible]
[illegible] present state of the business, to submit an
[illegible] to the Government of India [illegible]
[illegible] in connection with this
[illegible]

c 17 Jany/71 R 29d

[illegible] R 28 May/71