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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~	1135	Press / Mis.
Dated	15- 10 - 1884	19~~7~~ .

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CONFIDENTIAL.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 4th September 1884, No. 3102 :—

Read—the following demi-official letter from H. E. STOKES, Esq., Secretary to Government, Revenue Department, to the Secretary to the Board of Revenue, dated Ootacamund, 26th July 1884 :—

The letter from the Government of India, Department of Finance and Commerce, dated 30th January 1883, No. 537, has been communicated to you for the information of the Board of Revenue. The orders therein conveyed to this Government to undertake a revision of the constitution and functions of the Board; the necessity of providing for the efficient performance of the duties of the Director of Agriculture and for terminating the present somewhat anomalous conditions under which he works; and the proposal which has been recommended for the sanction of the Secretary of State to place the Excise administration under a special head, force the Government to take the whole subject into consideration, while the recent retirement of the Board's First Member affords a favorable opportunity for effecting such changes as may commend themselves for adoption, and such economies as may seem feasible. I am accordingly directed to communicate to you the sentiments of Government on these important questions, and to request the opinion of the Board on the following proposals.

2. The Government by no means contemplate the abolition of the Board, but rather its reconstruction and adaptation, so far as existing law permits, to the changed and modern conditions of the administration. The main object in view is to separate and define the functions and duties of the Members, assigning to each specific departments as far as possible; and thus to secure individual initiative and responsibility. It is believed that this can be done without fresh legislation, Act II of 1883 (Madras) having conferred the needful powers. Under the new arrangements the Members in charge of separate departments would act independently and pass orders therein without reference to the others; the names of the Members passing orders and of the departments in which the matter is dealt with would be placed at the head of the proceedings; the departments would be separately addressed and would have separate offices (including Secretaries or Personal Assistants) to be formed out of the present establishments of the Board's office. Each department would render a separate administration report. The existing records of course would be common to all.

3. Under arrangements which are impending, the Board will be relieved of all work connected with Local Funds, which will come direct to Government in the Financial Department; and it is proposed to place Conservators of Forests in direct correspondence with the Revenue Secretariat. It is also proposed to recognise the Superintendent of Revenue Survey as an independent head of a department,

which he practically now is, and to place him, in all matters, in direct relation with Government. The subject "Survey" will, therefore, disappear from the Board's list.

4. The appointment of Commissioner of Salt Revenue will be merged in that of a Member of the Board, who, under the designation of Commissioner of Separate Revenue, will have the administration of Sea and Land Customs, Salt, Abkári, and Opium; and the supervision of matters connected with external commerce, including the tabulation and rendering of statistics of sea-borne trade. The establishment maintained in the Board's office for the last-named purpose will be placed entirely under the orders of the Commissioner of Separate Revenue. The office of the Commissioner of Salt Revenue will be joined to the special trade establishment and to such portion of the Board's general office as may be held to be devoted to the branches of revenue in question.

5. Another Member of the Board will be Commissioner of Agriculture and Settlement. This officer will be the head of the department of Revenue Settlement. To him will be assigned, not only all subjects now treated by the Board as appertaining to Agriculture and Settlement, but the disposal of all questions affecting the economical or agricultural condition of the country, which are now brought under the head of Land-revenue. The heading Land-revenue will include in future fiscal questions merely, and the supervision of the general administrative functions and judicial work of the Collectors. With these matters the Commissioner of Agriculture and Settlement will have nothing to do. The compilation of all agricultural reports and statistics will of course appertain to him, and his office will be made up by amalgamation of the greater part of what is known as the Board's Cutcherry with the office of the Director of Revenue Settlement. Arrangements will have to be made to alter the form of the Board's jamabandi report, as it is called, such portions of the report and the appended statistics as are purely fiscal being relegated to the Land-revenue report. The review of holdings and cultivation, season and rainfall, remissions due to season, produce and stock, &c., will fall to be dealt with in the report of the Commissioner of Agriculture; while purely fiscal matters, such as broad results under "permanently settled" and other kinds of settlement, transfers of villages, demand collection and balance, irrecoverable arrears, &c., will be dealt with in the Land-revenue Report. On similar lines, the subjects now loosely grouped as Land-revenue will be distributed between the Commissioner of Agriculture and the Members of the Board charged with the Land-revenue administration, who will be hereafter called Commissioners of Land-revenue.

6. In regard to some matters, it will doubtless be somewhat difficult to draw the line, several departments being interested; but in cases of this kind the subject should be assigned to the department of the Board which has a preponderating interest, other departments concerned being consulted by office-note, and in case of irreconcilable difference the views of the several Members in charge being separately laid before Government. Taking the subjects as now classed in the list of distribution of the Board's business and the additional heads referred to in Board's Proceedings, 20th March 1884, No. 1003, the subjects to be assigned to the Commissioner of Agriculture and Settlement will be as noted in the margin.

1. Revenue Settlement, including schemes for revision of Village Establishment.
2. Internal Trade and Commerce, including Statistics of Prices and Traffic.
3. Irrigation—
   (*a*) Works, including disposal of Repair Grants;
   (*b*) Accounts.
4. Agriculture—
   (*a*) Village Accounts and Agricultural Records and Statistics of Season and Rainfall;
   (*b*) Kistbandi (system of collection);
   (*c*) Agricultural experiments, Farms and introduction of Agricultural improvements;
   (*d*) Analysis of districts with reference to famine protection;
   (*e*) Season remissions;
   (*f*) Cattle-disease;
   (*g*) Special crops.

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7. The remaining work, which now passes through the Board's office, may be classed under the general head of Land-revenue, and the Member or Members in charge will have the designation of Commissioner of Land-revenue. Eventually the Government consider that a single Member may be found to suffice for the transaction of this business (as suggested by the Government of India); but for the present, until experience is gained, the Government propose to retain two. The subjects which will fall to them are given in the margin; and they will be at liberty to distribute the routine work as may seem fit. One of them will be Inám Commissioner.

Court of Wards.
Destruction of Wild Animals.
District Press.
District Post.
Endowments (Regulation VII of 1817), Yeomiahs and Territorial Pensions.
Inams.
Land, Assignment and Acquisition of—
Land-revenue Collection.
Law Suits.
License Tax.
Miscellaneous.
Pisciculture.
Public Works.
Public Officers (General), Leave, Allowances and Appointments.
Records.
Stamps.
Special Funds, Village Service Fund, Canal and Ferry Fund, Pound Fund, &c.
Standing Orders.
Treasuries.
Village Officers.
Waste Lands.
Zemindaris.

8. Under the arrangements above sketched, the Board will consist of four Members, who will at present be Messrs. Thomas, Garstin, Wilson, and Bliss. Mr. Wilson will have the Department of Agriculture and Mr. Bliss that of Separate Revenue. The rates of salary which Government propose will be Rs. 3,750, Rs. 3,500, Rs. 3,250, and Rs. 3,000, which will now be assigned to the Members in the order above named. The duties will not necessarily change in the case of a vacancy, nor will the higher salaries necessarily devolve by seniority; but precedence and pay will be assigned as Government may see fit to order.

9. One of the advantages which the Government have in view in the contemplated re-organisation is a change in the sedentary character of the Board, and the chief objection to such change, viz., the inability of the Members to act alone, will be removed under the new arrangements, from the first to a great extent, and, when the Land-revenue is under a single Commissioner, completely. The Commissioners, though having their head-quarters at Madras, will be expected to move freely about the country, and will receive either fixed travelling allowance, or a daily rate while travelling, as may seem expedient.

10. The correspondence and work of the Board might, in the opinion of Government, be considerably reduced, if brought under systematic review, in view to obsolete and unnecessary reports and returns being discontinued. The proposed separation of the office into departments will furnish a good opportunity for effecting such revision. Under the new system, too, it is probable that a larger share of the work will be personally done by the Members in charge of the departments. The relief afforded by the transfer of Local Funds and Forests to the Government office will be considerable. For these reasons the Government think that so highly paid a Secretariat will no longer be wanted, and that two officers on Rs. 1,400 each will suffice. Of these one might be attached to the Land-revenue Commissioners with an Assistant; one to the Commissioner of Separate Revenue; and the Board's Sheristadar, or head of the cutcherry, would go with his establishment, and perhaps the Second Assistant, to the Commissioner of Agriculture and Settlement. In working out these arrangements in detail, the Government anticipate that savings on present cost of establishments will be found possible; but,

so far as the above proposals go, a saving of Rs. 2,625 per mensem will result as shown below :—

Proposed.	Rs.	A.	P.	*Present.*	Rs.	A.	P.
					4,000	0	0
First Member	3,750	0	0	First Member	3,408	5	4
Second do.	3,500	0	0	Second do.	3,016	10	8
Third do.	3,250	0	0	Third do.	2,000	0	0
Fourth do.	3,000	0	0	Secretary	1,500	0	0
Two Secretaries	2,800	0	0	Sub-Secretary	2,333	5	4
				Director of Settlement	416	10	8
				Personal Allowance	2,250	0	0
				Commissioner, Salt Revenue (Average)			
Total ..	16,300	0	0	Total ..	18,925	0	0

11. In conclusion, I am to express the hope that the Board's opinion on these suggestions may be communicated as early as possible. The new arrangements will of course require the sanction of the Government of India and the Secretary of State.

Read—the following Proceedings of the Board of Revenue, dated 16th July 1879, No. 2048 :—

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

Resolution—dated 16th July 1879, No. 2048.

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

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

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

4. A consultative body gives uniformity and continuity of principle, and carries more weight than an individual Commissioner. Promptitude of action, which is the

prominent ground on which the creation of Commissioners is advocated, is not the only, not the main, requirement. The prime and fundamental desideratum is the security of constant good administration on a liberal basis of continuous action. On such a basis only is promptitude of action an advantage; on any other it is dangerous. This end is best secured by a consultative body. It is not in the controlling body so much as in the executive that promptitude of action is to be desired, and this would be attained if Collectors were relieved of the minor details of official routine which now occupy an undue proportion of their time.

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

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

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

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

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

10. The present constitution of the Service, moreover, is such as to increase the danger of friction; more than a third of the members (57 out of 155) were admitted

during the three years 1862 to 1864. At no distant date Commissioners, if appointed, must be selected from the men of 1862, whilst the Collectors will, in most cases, be men of the same and two following years, some of them perhaps senior in age, of longer residence in the country, and more intimately acquainted with their districts, than the Commissioner of the Division. This might occasionally occur even if the service were not constituted as it is; but in consequence of the block alluded to instances would be likely to be numerous for some time to come, and harmonious working could hardly be anticipated under such conditions. With a Board composed even of three comparatively junior men, there is no fear of any complication of this nature, because there would be no room for attributing unpalatable orders or decisions to personal feeling.

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

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

Abkari	About	·63 lakhs.
Sea Customs	"	28 "
Land Customs	"	3 "
Stamps	"	59 "
License Tax	"	8 "

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

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

13. The question of territorial divisions has next to be considered. The marginal statement shows the area and population of Bengal, Bombay, North-West Provinces and Oudh, and the Punjab, as compared with Madras, the number of Commissionerships existing in those Provinces, and their cost. The number of Commissionerships must obviously depend upon the area to be supervised, the configuration of the country, the population, and the peculiarities of land-tenure involving more or less detailed management on the part of Government; the area and population may be taken as the chief factors in the calculation, correction being afterwards applied, if necessary, with reference to other considerations. Assuming the number of Commissionerships to vary jointly as the area and the population, Madras will require—

Presidency or Province.	Area in Square Miles.	Population.	Number of Commissionerships.	Average Area of each Commissionership.	Average Population of each Commissionership.	Total Cost of Commissioners, their Establishments and Contingencies.	Average Cost of each Commissioner including his Establishment and Contingencies.
						Rs.	Rs.
Madras	138,318	31,281,177	..	..	..	..	..
Bengal	186,247	62,763,271	9	20,694	6,973,697	465,600	51,733
Bombay	124,462	16,349,206	4	31,115	4,087,351	335,000	83,750
North-West Provinces and Oudh.	105,395	42,001,436	11	9,581	3,818,313	554,000	50,363
Punjab	104,975	17,611,498	10	10,497	1,761,150	522,800	52,280

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

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

Five or six, if either the Bengal or Bombay scales be adopted, the exact equivalent being 5·475 in the former case and 5·832 in the latter.
Eleven Commissioners on the standard of the North-West Provinces and Oudh.
Fifteen on the standard of the Punjab.

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

corresponding almost exactly with the Ranges of Superintending Engineers. This arrangement would seem to give the nearest approximation to equality in the responsibility of the charges, and to be best adapted to the physical features of the country, means of communication, &c., whilst the divisions resulting are similar to the Bengal charges.

	Area.	Population.
Ganjam	8,313	1,520,088
Vizagapatam	18,344	2,159,199
Godávari	6,224	1,592,939
Kistna	8,036	1,452,374
	40,917	6,724,600
Nellore	8,462	1,376,811
Madras	27	397,552
Chingleput	2,753	938,184
North Arcot	7,139	2,015,278
South Arcot	4,873	1,755,817
	23,254	6,483,642
Tanjore	3,654	1,973,731
Trichinopoly	3,515	1,200,408
Madura	9,502	2,266,615
Tinnevelly	5,176	1,693,959
	21,847	7,134,713
Bellary	11,007	1,668,206
Cuddapah	8,367	1,351,194
Kurnool	7,358	959,640
	26,732	3,978,840
Salem	7,483	1,966,995
Coimbatore	7,432	1,763,274
Nilgiris	749	49,561
Malabar	6,002	2,261,250
South Canara	3,902	918,362
	25,568	6,959,382

	Average Area	Average Population.
Bengal	20,694	6,973,697
Bombay	31,115	4,087,301
Madras	27,663	6,256,235

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

14. The Board will now proceed to estimate the cost of five Divisional Commissioners and an Excise Commissioner. In Bengal there are nine Commissioners, of whom seven receive a salary of Rs. 2,916 per mensem and two draw Rs. 2,500; in Bombay there are four, one (Commissioner of Sindh) in receipt of Rs. 4,166 per mensem, and three drawing Rs. 3,500 per mensem. To the North-Western Provinces and Oudh eleven Commissioners are attached—nine on Rs. 2,916 per mensem, one on Rs. 2,500, and one on Rs. 2,000; to the Punjab are allotted ten Commissioners in receipt of Rs. 2,916 each per mensem. In considering which of the scales of salaries obtaining elsewhere is most applicable to the Madras Presidency, the difference in the status of the Commissioners in the several Provinces must be taken into account. In Bengal and the North-Western Provinces the Commissioners are under the orders of a Board of Revenue, and in the Punjab they are subordinate to a Financial Commissioner; in Bombay alone are they directly under Government, and, it is believed, perform most of the duties of a Board of Revenue within their respective charges. As the present proposal in regard to Madras is to appoint Commissioners in lieu of a Board, their position and emoluments must be similar to those of Commissioners in Bombay, and they should get a monthly salary of not less than Rs. 3,500. The Commissioner of Excise should be remunerated at the same rate as the Commissioner of Salt Revenue, viz., Rs. 2,000 per mensem, rising by annual increments of Rs. 100 to Rs. 2,500 per mensem.

15. The head of each Commissioner's Office Establishment in Bombay is an Assistant with the rank of Deputy Collector (*vide* page 28 of the Bombay Revenue Hand-book). The Civil estimates show seven Assistant Commissioners for the Province—two for Sindh on Rs. 700 a-month and five for the other Divisions on Rs. 400. In the other Provinces there are apparently no Assistant Commissioners, and the Board do not know whether Personal Assistants are provided. A Personal Assistant is attached to the office of the Commissioner of Salt Revenue in Madras, and an officer of the same description, of the grade of Second-class Deputy Collector, should be assigned to each Divisional Commissioner. The duties of the proposed Excise Commissioner will probably consist mainly of inspection and direction, no executive staff being placed immediately under him in the districts, but orders being carried out by Collectors; in that case an Assistant may possibly be dispensed with.

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16. As regards subordinate establishments, the average cost of each Commissioner's establishment in the several Provinces is as follows:—

	Rs.	
Bengal	11,398	per annum.
Bombay	14,675	do.
North-Western Provinces and Oudh	12,757	do.
Punjab	13,900	do.

The cost of establishments for Madras Divisional Commissioners may be taken at Rs. 14,700 in round numbers as in Bombay. This is certainly not excessive, as higher salaries must be assigned to the lower servants in Madras than in Northern India on account of the higher price of food-grains, and any establishments maintained from Local Funds are not included in the above figures. A Madras Collector's staff costs on the average Rs. 2,351 per mensem, exclusive of the additional hands paid from Local Funds, the cost of which averages Rs. 60. A smaller staff than that of a Divisional Commissioner will probably suffice for the Excise Commissioner; the cost may be assumed at Rs. 12,000 per annum.

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

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

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

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

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

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

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

it is believed to Divisional Commissioners in Bombay also. The annual charge for establishment, including an Assistant, has been put down at Rs. 20,700,* the previous estimate being Rs. 19,548 per annum; no allowance was then made for contingencies, but batta for office establishment was computed at Rs. 4,220 for the year.

		RS.	
* Establishment..	..	14,700	per annum.
Assistant ..	..	6,000	do.
Total ..		20,700	do.

19. The business of the Government itself in the Revenue Department will, moreover, be increased by the proposed arrangement, and it will be necessary to entertain some additional establishment on that account and for the custody and care of the Board's records, the bulk of which could not be divided amongst Commissioners, and would be required for reference by Government. The compilation of agricultural statistics for the whole Presidency, which is now done in the Board's office, will have to be undertaken by one of the departments of Government from returns for each division furnished by the several Commissioners, except in the case of Statistics of Trade, the compilation of which may be entrusted to the Collector of Sea Customs, the special establishment employed on that work in the Board's office at a cost of Rs. 13,428 per annum being transferred to him. Similarly the Inam work at present in charge of one of the Members of the Board may be transferred, with the establishment maintained for the purpose, to one of the Secretaries to Government; the Survey and Settlement work, which now passes through the Board's office, will also have to be disposed of by Government. The additional establishment which will have to be entertained in the Government office cannot be much below the strength of the staff allowed to a Commissioner, but higher salaries must be given so as to attract the services of a superior class of men, as all standing orders and general instructions for the keeping and rendering of accounts, &c., will have to emanate from the Government office in order to secure uniformity of procedure. The cost of such an establishment may be taken at Rs. 15,000 per annum.

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

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

	RS.		RS.
Cost of the Board of Revenue, including Local Funds Establishments	2,72,807	Cost of Commissioners and their Establishments	4,13,496
Deduct Trade Establishment to be transferred to the Collector of Sea Customs	13,428	Additional Establishment in the Government Office	46,200
	2,59,379	Total ..	4,59,696
		Net Excess ..	2,00,317

22. The above sum of Rs. 2,00,317 represents merely the additional cost of substituting Commissioners for the Board of Revenue; the other portion of the scheme, namely, the proposed increase in the number of Collectorates, will cost Rs. 4,27,308 extra; so that the whole scheme will involve increased expenditure to the amount of no less a sum than Rs. 6,27,625 per annum.

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

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

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

26. In the same manner the Board have little by little become so encumbered by a multitude of minor references that their time is frittered away on matters of very secondary importance, and unavoidably so absorbed thereby that it is practically impossible for them to give to every new proposal the time and thought that it deserves. Under existing conditions the Board can originate nothing; thus the services of the only superior officers, who might otherwise be able to take a comprehensive view of the requirements of the country and devise reforms, are so taken up with minor matters of detail that the Board cannot fulfil its proper rôle of being the thinking head of the revenue administration of the Presidency. Their frequent intervention in matters of detail is viewed with much disfavor by Collectors, and the estimate of their utility is based upon the petty character of their interferences; whereas if their attention were reserved for important subjects, worthily demanding the consideration of a deliberative body, weightier matters would be far better dealt with than is now possible. The Board are not wholly responsible for

this state of things; in some measure their work may have imperceptibly grown in consequence of their own orders, but the result is mainly due to the orders of superior authority, and the centralising spirit which has reduced the Board to little more than a recommending body. The periodical pruning indicated in their Proceedings of the 1st March last as necessary for Collectorates is equally needed in the Board. The mere lapse of time must necessarily cause changes calling for occasional revision. The Board will content themselves with one illustration, though numerous examples could be adduced if necessary.

27. The marginal statement shows the number of appeals presented to the Board in the course of the last three years; of these the great majority end, after fair consideration, in being rejected altogether; in a large number of cases the orders are modified but slightly, so that those in which the Collector's decision is reversed as illegal or unjust are reduced to a small proportion of the total. The bulk of these appeals emanates from monigars, curnums, village blacksmiths, village barbers, and the like; and the case is not unfrequently carried to the local Government and sometimes even to the Supreme Government and the Secretary of State. It is obvious there should be more finality of decision. If the Madras Collectors are the class of men described at the close of paragraph 25, Board's Proceedings, dated 1st March, that is, practically Commissioners with superior local knowledge, they may surely be trusted to dispose of the claims of a village artisan.

STATEMENT of Petitions for Three Years.

Year.	Total Number of Petitions.	Unstamped and other Petitions.	Regularly stamped Appeals.	Collector's Orders confirmed.	Collector's Orders reversed or modified.	Remarks.
1876	*3,229	2,185	1,044	822	222	* Of this number 314 were referred to the Collector for report.
1877	†2,683	2,134	549	466	83	† Do. 140 do.
1878	‡2,540	1,714	826	705	121	‡ Do. 151 do.

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

(A true Extract.)

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

To the Chief Secretary to Government. Financial Department,
with printed copies of Board's letter, dated 25th January 1855,
23rd August 1855, and extract from Board's Proceedings,
dated 29th December 1831, No. 614.

ENCLOSURE No. 1.

From B. CUNLIFFE, Esq., Acting Secretary to the Board of Revenue, to the Chief Secretary to Government, dated Madras, 25th January 1855.

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

2. The Honorable Court allude specially to the peculiarity in the Madras mode of management which consists in the absence of that local supervision over the district authorities, which in the other Presidencies is exercised by Commissioners. The working of the Madras system is to be investigated, the inquiry being conducted "under a twofold aspect: first, with regard to the

faithfulness, the diligence, and the efficiency of the local administration; and, secondly, with regard to the means possessed by the authorities at the seat of Government of obtaining accurate knowledge of the details of that administration, and to the competency of the said authorities thus situated for its direction and control."

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

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

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

6. For these reasons the Board presume that the Commissioners contemplated by the Honorable Court are to be an intermediate authority, like the Commissioners in Bengal and in the North-West Provinces, between the Collectors and the controlling Board at the Presidency. The great extent of the Madras territories would make it necessary that the number of officers of this grade (to exercise any degree of supervision which could be deemed personal and efficient) should be six at the least, distributed probably in the manner shown in the margin. The salaries of six officers of this description, at Rs. 3,000 per mensem, would amount to upwards of two lakhs annually independently of establishment, travelling allowances, and contingent expenses, which may certainly be assumed at another lakh, making three lakhs in all; and the Board are not prepared to argue that the advantages which would follow their appointment would be at all commensurate with such an outlay.

1. Ganjam.
   Vizagapatam.
   Rajahmundry.
   Masulipatam.
2. Guntúr.
   Nellore.
   North Arcot.
   Chingleput.
   Madras.
3. Bellary.
   Cuddapah,
   Kurnool.
4. Coimbatore.
   Malabar.
   Canara.
5. Salem.
   South Arcot.
   Trichinopoly.
6. Tanjore.
   Madura.
   Tinnevelly.

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

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

9. The experience possessed by servants of such long standing as the Collectors is a considerable guard against hasty and inaccurate representations or proposals; and under the present system parties who consider themselves aggrieved have various ways of seeking redress. The Courts are open to them; they can address the authorities at the Presidency in person

petition; and it must not be overlooked that the freedom of the press, the modified rates of postage and the spread of education, all give facilities which did not formerly exist for the promulgation of wrongs and injuries. There are also various channels through which the state of a province becomes indirectly known to the Presidency authorities, and though this information is not obtained in an official form it may equally lead to inquiry.

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

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

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

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

	Rs.
Collector	
Sub-Collector	2,000
Assistant	1,000
	500

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

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

To Government, dated 22nd January 1855.

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

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

16. The last measure which the Board have to recommend has reference to the Collectors' salaries. Formerly the districts were in two classes; in the larger and more important there were Principal Collectors with a higher scale of salary than that of the Collectors in the smaller districts. In 1839, as a measure of economy, this difference was abolished and a uniform salary, lower than that before allowed to the smaller districts, was assigned to all. The Board would not now advocate any increase for the minor Collectorates; but justice and expediency seem to require that the labor of superintending the larger and more onerous provinces should be adequately rewarded, and that Government should have it in their power to offer an inducement to men of superior ability, zeal, and experience to undertake the greater labor. The principle is admitted in Ganjam and Vizagapatam and in a less effective form in Guntúr and Cuddapah, and in the Board's opinion should be extended to such districts as Canara, North and South Arcot, Madura, Coimbatore and others; and perhaps even to some of the new districts to be formed as above suggested by the subdivision of Bellary and Cuddapah. The establishment of a difference such as this would not only give the Government the power of selecting the ablest officers for the most arduous posts, but would be a beneficial stimulus to the service at large in the absence of the superior grade of Commissioner which exists under the other Presidencies.

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

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

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

18. The Board would observe, lastly, that the Government may increase the activity of its control over the Provincial officers by occasionally deputing members of the Board of Revenue on temporary special missions or circuits. The Board would not advocate this as a constant or normal arrangement; but they advert to it as a measure which has been resorted to in times past, and may be again, on special occasions, as when the state of a province is deemed unsatisfatory, or when the revision of its assessment, or some other reform, may be under consideration.

ENCLOSURE No. 2.

From B. CUNLIFFE, Esq., Acting Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Madras, 23rd August 1855.

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

(Financial Government, 31st July and 23rd August 1855, No. 2156, Reminder.)

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

(1) The appointment of Revenue Commissioners between the Board of Revenue and the Collectors.

(2) The substitution of Commissioners for the Board of Revenue.

(3) The extending the powers of the Collectors of districts and relieving them from detail work so that they shall hold very much the position of Commissioners, retaining at the same time the Board of Revenue as the controlling authority.

(4) The conferring these extended powers on Collectors and substituting for the Board of Revenue a single officer, adequately assisted, as the controlling authority.

3. Against the first of these measures the Board have lately given their opinion in their letter of the 15th January 1855, No. 237; and, as it would be to introduce here the system now objected to in Bengal, they conclude that this part of the question is finally set at rest.

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

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

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

Proceedings of Government, 29th December 1831.
To Government, 25th January 1855.

They expressed their belief that "the constant presence of a person possessing powers and rank above the Collector and issuing orders directly to the Collectors' native servants would be attended with the worst consequences. It is, they remarked, of the utmost consequence that the authority of the Collectors as the chief executive officers in their respective districts should be upheld, and that their responsibility should not be impaired; and if the servants who are to conduct the details of management under their direction were taught to look to a local superior on every occasion, it is quite impossible that the administration could be effective." They pointed out that correspondence would be greatly augmented, and that Collectors being less likely to acquiesce in the opinion of a single Commissioner than of a collective Board, references to Government would become frequent. That on subjects on which they sought information the Government "would receive four (or more) different reports written without the advantage of personal communication and therefore likely to contain much greater contrariety of opinion than would exist if the parties had the opportunity of hearing the objections which might be urged to each other's views." This difficulty has, the Board believe, been practically realized in Bombay.

Paragraphs 66 and 67.

Paragraph 59.

6. Again, the Board pointed out that when acting as a controlling body in the case of any inquiry into the conduct of Collectors, "the acts of the Board lose much of the invidiousness which on such occasions attaches to an individual, and that the Government have laid before them much more satisfactory grounds for forming a decision than could be afforded by the report of a Commissioner, who from frequent intercourse or former collision might be considered to have a bias one way or the other and, when the abuse has escaped detection for a considerable time, might be supposed to feel his own character in some degree implicated.

Paragraph 68.

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

7. The position held by the administrators of some of our newer territories will best illustrate the meaning of the Board. Our Collectors as the advisers of Government on all subjects of finance and general administration, as the authority through whom the voice of the people reaches the Government, as heads of the Magistracy, as controllers of the Customs, as managers of the Salt Department, and as guardians of the Public Works, have in fact held the position of representatives of the Government in their districts which equal in revenue some of the colonies of the Crown. But their real position has been in a great degree disguised by the designation which they bear, and the power of expenditure has been so entirely taken out of their hands that until lately they were almost helpless as to the improvement of their provinces; but the Board believe that, by relieving them from detail duties and by a liberal trust of the means of advancing the prosperity of their districts, they will assume their proper position, and the Board are sure that

the instances will be rare in which the extended trust fails to elicit the same administrative ability and the same zeal as has been almost invariably displayed in our newer territories.

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

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

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

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

For deliberation a Board appears to be the best institution, for promptitude of action a single officer. But in the duties now discharged by the Board, careful deliberation, rather than promptitude of action, is required.

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

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

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

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

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

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

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

See Regulation I of 1803.

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

Sea Customs.	Small farms and licenses.
Frontier Customs.	Ferries.
Abkári.	Extra items of revenue of all descriptions.
Moturpha.	Forests.
Stamps.	

12. In the superintendence of these revenues the Board are to bring to the notice of Government such propositions as are calculated in their judgment to augment them, either by increasing the receipts, or diminishing the costs of management, or to improve their administration by a better system of account and control. They are responsible that all the revenue servants of

Government perform their duties with care and diligence, especially in the punctual annual settlement of the land revenue. For this purpose they are to bring to the notice of Government any misconduct on the part of the higher officers and are vested with the power of fining, suspending and dismissing native servants of all ranks.

13. In exercising the above functions, various important and delicate duties devolve on the Board. They are to see that the rights of Government are not encroached upon, and to offer their opinion and advice about the best method of defending the suits which are not infrequently brought against it in the Civil Courts. When its native revenue servants are guilty of embezzlements, they are the appellate jurisdiction from sentences passed by Collectors and their subordinates under Regulations IX of 1822 and VII of 1828; and in the case of higher delinquents it is for them ordinarily to decide when criminal proceedings are to be entered on under the Breach of Trust Act No. XIII of 1850. They are also to revise annually the Collectors' establishments, and consider the necessity of any alterations in them.

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

Regulation VI of 1831.

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

Regulation IV of 1831.

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

17. Until the present month the Board of Revenue aided by the Chief Engineer and a professional Secretary constituted the Department of Public Works, and had charge of all works of Irrigation, canals, roads, &c., excepting the great trunk lines under the Superintendent of Roads and Military Buildings. Now that the departments are separated, it is for the Government to decide how the Board are to perform the duties assigned to them by Regulation I of 1803 of watching over the public revenues, and proposing plans for their augmentation and improvement. The subject was brought to the notice of Government by the Board in their letter of the 30th July 1855, and its importance requires no detailed elucidation. Besides the effect which canals, roads and harbour improvements have on the Customs, Salt, and other branches of revenue, the Board showed that in sixteen of the districts now under their charge 127 lakhs out of 275 lakhs of land revenue are derived from lands irrigated by Government tanks and channels. The intimate connection which, therefore, must exist in this Presidency between the administration of the public revenue and the charge of public works seems to the Board to require no further comment.

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

* C.O. Book, page 530.

19. The Board will only add that at the present moment the subject of the land revenue is particularly onerous. Measures are already in progress for its revision in several districts, and arrangements for placing it on a sound footing in the other Collectorates occupy the Board's attention. The remodelment of some of the extra branches of revenue is also under consideration.

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

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

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

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

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

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

From Government, 21st and 30th July 1855.

22. Under the third head the Board have already* proposed that Collectors should possess the power of selling land for arrears of revenue without waiting for the Board's sanction reporting periodically the sales which have taken place. Under Act VI of 1844 Collectors are now vested with the power of confiscating and selling smuggled goods to any extent instead of addressing the Board when the value exceeds a certain sum. But seizures of smuggled or illicitly manufactured salt are still reported to the Board for orders under Clause 4, Section 14, Regulation I of 1805, and this might, in the Board's opinion, be dispensed with. Periodical returns showing the seizures would be sufficient. Collectors might also exercise the power now vested in the Board by Regulation I of 1820 of giving licenses for European distilleries.

* See draft of Act forwarded with Board's letter of 1st May 1855.

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

23. Under the fourth head the general administrative functions of a Collector are comprised. With respect to the land revenue the powers of Collectors have recently been enlarged in an important degree by authorizing them to lower the assessment on lands left waste from over-taxation. The discretion which is virtually left to them of providing for all exceptional cases at the annual settlements, and the establishment of rules for freeing private wells from extra taxation, for planting topes or orchards, and granting cowles for clearing waste land, now give Collectors sufficient authority in this department, as there are manifest objections against allowing them to make grants of land rent free or to lower the established assessment on lands in occupancy without the sanction of superior authority.

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

25. The Board are aware that the alterations which they have here suggested will effect little practical change in lightening their own duties or accelerating public business, since no radical change could be effected without vesting Collectors with an extent of authority to which

Government might justly object. But the tendency of the measures now proposed will be on the whole to increase the powers of Collectors and elevate their position in public estimation.

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

ENCLOSURE No. 3.

EXTRACT from Proceedings of the Board of Revenue, dated 29th December 1831, No. 614.

* * * *

46. Having thus noticed all that is tangible in the observations which Mr. Lushington has made with the view of proving the inefficiency of the Board, it is only further necessary to remark that they are all founded on the supposition of the Board being entirely without the power of local inspection, superintendence and control, whereas the present constitution of the Board provides for local visitation as occasions arise. In comparing the present system with that which Mr. Lushington has proposed to be substituted for it, this ought to be borne in mind.

47. Mr. Lushington proceeds to comment upon the expense of the present establishment of the Board of Revenue. He observes that the Board of Revenue reported to the Committee, of which he was a Member, that the establishment was not susceptible of further reduction, and "as a proof of it they have applied to Government to have it increased." It is, however, to be remembered that the Board had made a considerable reduction of their establishment when called upon by the Committee, and Mr. Lushington is in error in stating that they afterwards applied to Government to have it increased. The Board admit that the present institution is expensive; but, as Mr. Lushington observes, it is not by the mere expense of any institution that its policy or utility can be fairly measured; the question is, as stated by Mr. Lushington, "whether the advantages derived from it are not more than commensurate with its heavy expense." The Board are confident that, if the institution be fairly tried by this test, the decision will be in its favor. Mr. Lushington, on the contrary, is "inclined to think" that "in its effects" it is "worse than useless." In opposition to the authority of this opinion regarding the value of their services, the Board are content to have the authority of the opinions (to which on such an occasion it will not, they trust, be deemed unbecoming in them to refer) expressed by the Honorable the Court of Directors and by the Right Honorable the Governor in Council in the papers noted in the margin.

Madras Government, 22nd May and 1st June 1829. — Revenue General Letter from the Honorable Court, dated 3rd July 1828; Minutes of Consultation of Government, 22nd May 1829.

48. Mr. Lushington proposes that four Commissioners shall be appointed instead of the Board of Revenue, one to each of the Divisions of the Circuit Courts, viz., the northern, the centre, the southern and western; the northern comprising the districts of—

Ganjam, Rajahmundry, Guntúr, and
Vizagapatam, Masulipatam, Nellore;

the centre, the districts of—

Madras, North and South Arcot,
Chingleput, Bellary, and Cuddapah;

the southern, the districts of—

Tanjore, Salem, Madura, and
Trichinopoly, Coimbatore, Tinnevelly;

and the western, the districts of Malabar and Canara.

49. Mr. Lushington estimates that there would be a saving of expense by this measure. The Board, on the contrary, apprehend that it could not be carried into effect with any reasonable prospect of efficiency without a great increase of charge. Mr. Lushington allows only Rs. 500 per mensem for the native establishment of each Commissioner. This sum would barely provide the establishment of English Writers and Accountants which the Board think would be absolutely indispensable according to the list in the margin, which is upon the most moderate scale. But, besides the English establishment, the Commissioner must have an experienced Sheristadar and an establishment under him for the examination of native accounts and for the correspondence proposed to be carried on directly with the

English Department.

Batta, Half Pay.				Pay.					
Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
50	0	0	0 Head Writer or Manager.	100	0	0			
70	0	0	0 Four Writers, at Rs 35 ..	140	0	0			
							240	0	0
43	12	0	0 Head Accountant ..	87	8	0			
17	8	0	0 Assistant do. ..	35	0	0			
							122	8	0
43	12	0	0 Translator, ...			..	57	8	0
8	8	0	0 One Moochy			..	10	8	0
228	8	0					460	8	0

native servants in the districts. The Board have made out a list of the establishment which they conceive would be requisite for this purpose, which is entered in the margin. The rate of pay proposed to be given to the Sheristadars is that of Sheristadars of the First Class in the Collector's Cutcherries. With the addition of twelve peons these two establishments will involve a charge of Rs. 1,629 per mensem, or Rs. 19,548 per annum, for the pay alone. Besides their pay it will be necessary to allow batta to the servants while travelling. According to the principles of the rules by which batta is now regulated, the least that can be allowed on this account is half-pay within the maximum limit of Rs. 87½ per mensem. The statement in the margin shows that the charge on this account for a whole month will be Rs. 527-8-0. According to the plan of Mr. Lushington the Commissioner must be travelling at least eight months out of the twelve. Upon this computation the annual charge for batta will be Rs. 4,220, which, added to the estimated annual charge for the pay of the establishment, will make a total of Rs. 23,768. To this there will be a considerable addition on account of contingent charges for the carriage of records and the Commissioner on circuit, with other extra charges incident to travelling besides the usual saderward, of all which the Board can form no estimate.

Native Establishment.

Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
87	8	0	0 Sheristadar ..	700	0	0			
60	0	0	0 Head Gumastah ..	120	0	0			
70	0	0	0 Four Gumastahs ..	140	0	0			
60	0	0	6 Two Moonshees ..	190	0	0			
3	8	0	0 One Dufterbund ..	10	8	0			
3	8	0	0 Ink-maker	7	0	0			
3	8	0	0 Masaljee	7	0	0			
							1,084	8	0
78	0	0							
21	0	0	0 Twelve Peons, at Rs. 7 ..				84	0	0
							1,629	0	0
527	8	0	per mensem			..			
			Per annum ..				19,548	0	0

Batta, Rs. 527-8-0 per mensem × 8 = Rs. 4,220 for eight months.

	Rs.
Batta	4,220
Pay	19,548
	23,768

	Rs.
Commissioner's salary	48,000
Establishment	23,768
	71,768
	4
	2,87,072

	Rs.
	2,87,072
	2,16,000
Difference ..	71,072

	Rs.
	1,460
	4
	5,600
	12
	67,200
	2,87,072
	3,54,272

	Rs.
	3,54,272
	2,74,961
	79,311

50. Mr. Lushington proposes to allow Rs. 48,000 per annum to each Commissioner to cover all his charges; this added to the charge for establishment as above estimated makes the total charge for each Division, exclusive of contingent expenses, Rs. 71,768, and the aggregate amount for the four Divisions Rs. 2,87,072, instead of Rs. 2,16,000 as estimated by Mr. Lushington.

51. But the Board conceive it would be indispensably necessary to give each Commissioner at least one European Assistant. This Assistant to have the experience without which his services could not be of great value, should be of the standing of a Sub-Collector, and his pay including tent allowances should not be less than Rs. 1,400 per mensem. At this rate the additional charge for four Assistants would be Rs. 67,200 per annum, and the grand total would be Rs. 3,54,272. The present charge of the Board's establishment including the salary of the four Members according to the sanctioned list is Rs. 22,913-6-8 per mensem, or Rs. 2,74,961 per annum, being less by Rs. 79,311 than the estimated charge for four Commissioners and the establishments which appear to be absolutely necessary to enable them to perform the duties proposed to be committed to them, without reckoning contingent charges which, considering the distance to be travelled by the Commissioners annually in visiting the districts to be placed under their charge, must amount on the whole to a large sum.

52. But the Board have been informed by Government that it is not intended to continue the appointment of Fourth Member after a vacancy occurs; it is proper, therefore, in a prospective estimate to deduct from the present charge of the Board's establishment the salary of that officer, which is Rs. 35,000. This being done, the remainder is Rs. 2,39,961, or in round numbers Rs. 2,40,000, which is less than the estimated charge of the Commissioners and their establishments by Rs. 1,14,272.

Enclosure in Mr. Secretary Chamier's letter, dated 11th March 1831.

	Rs.
	2,74,961
	35,000
	2,39,961
	3,54,272
	2,40,000
	1,14,272

53. Independent of the expense on account of the establishments of the Commissioners a charge would arise for the custody and use of that part of the records of the Board, being the most considerable portion, which could be divided among the Commissioners and would be required for reference by the Governme

54. The Board apprehend that the ess of the Government itself in the Revenue Depart- would be very much increased e proposed arrangement and that it would probably necessary in consequence to incur a o rable additional expense in its Secretariat.

On the whole they are of opini after the most deliberate consideration, that the proposed measure cannot be brought i ficient operation without a heavy increase of charge.

56. Having considered the questic the relative expense of the Board of Revenue and of Commissioners, the Board proceed amine more particularly the nature of the duties to be performed by the Commissioners the powers to be vested in them according to Mr. Lushington's plan and the advantag spected from the change. It seems that they are to perform the same duties as are now p med by the Board of Revenue and to exercise indi- vidually all the powers now possessed by Board collectively, but subject to the final orders of Government should the Collector wish a ence to be made; they are further to have "power examine cash-chests, to call for any ounts and issue such orders to the Tahsildars or Revenue officers as they may think prope ding copies of such orders for the information and guidance of the Collectors, and, finally, to ist all boundary disputes between the several Collec- torates included in their charge." The r powers specifically mentioned by Mr. Lushington are comprehended in the general authc of the Board of Revenue to be transferred to the Commissioners.

57. Mr. Lushington expects that th ll be a great saving of correspondence in conse- quence of this arrangement; but, unless sioner than has hitherto been vested in th ater discretion is allowed to the individual Commis- plated and would hardly be expedient, it ard of Revenue, which does not seem to be contem- Government could be dispensed with; al not appear that any reference which is now made to statements of charges actually incurred mates of charges proposed to be incurred and all Government, and the same periodical st t be submitted as heretofore for the sanction of information of Government by the Board ents and reports that are now submitted for the the Commissioner to do this it will be in st be submitted by the Commissioner, and to enable from the Collectors as is now furnished t nsable that he should receive the same information require a complete record of the Proceedings ne Board. The Court of Directors would probably monthly as the Board's Proceedings are no of the Commissioners to be transmitted to them without that information of the whole co transmitted. They will scarcely be satisfied to rest furnished to them when that administrat of administration which has always hitherto been by a collective body as heretofore. is carried on separately by individuals instead of

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

59. In such cases delay and embarrassment would frequently arise from the Commissioners being obliged to postpone the consideration of the subject until their return to the Sudder station should enable them to refer to the records of their office, and the Government, instead of receiving an opinion formed upon a general view of the question in all its bearings, would receive four different reports written without the advantage of personal communication and therefore likely to contain much greater contrariety of opinion than would exist if the parties had the opportunity of hearing the objections which might be urged to each other's views. Mr. Lushington is entirely in error, as has been observed above, in sup g that the original reports of Collectors are not now submitted to Government; the arrangem e recommends is in this respect precisely that which is actually observed in practice, and all t ving which it admits of has been already effected. But the Board do not see how this saving ld continue to be effected under a system of separate Commissioners. At present the vicinity offices of the Government and the Board admits of original papers being sent from one to t other without inconvenience, but under the arrange- ment which it is proposed to introduce either every paper must be copied before it is forwarded by the Commissioners, which would often be productive of injurious delay, or a transcript must be made in the office of Government before it is returned; and on emergent occasions requiring prompt communication with the Government, when the Commissioner may be at a distant station, or his place of residence may be uncertain, it would be indispensable that the Collectors should

address the Government direct. On the whole t Board conceive that the correspondence under a system of separate Commissioners would n essarily be greater than the correspondence of the Board.

60. In describing the comparative advantage the two plans, Mr. Lushington assume as the main grounds of his argument that the sys of revenue management is so well and defined as to preclude differences of opinion regard to general principle and little more on the part of the controlling authori than a vigilant and active sy with the view of protecting the Government from e ezzlement and the pe and he thence draws the conclusion that the tim mployed by the Board in reading the same papers is time lost. I idmits that "in deliberative justice, in the enactment of laws and in the discussions of scienc systems, collision of opi has no doubt been highly conducive to the public welfare," but, h adds, "in institutions similar to the Board, where the system has already been defined and p mptitude is the essence of good administra- tion, experience has proved beyond all question t at variety of opinion, instead of furthering, had frequently retarded and impeded the public s vice—add to which, if the four Members o the Board efficiently do their duty, every documen rought before the Board ought to be att tively perused by each Member; if after such pe sal they agree as to the steps to be adop the time occupied by each M er having been bliged to peruse the same papers has en entirely thrown away and t co would have een equally well attained by one M ber alone having perused them." Again he says, "Besi s the revenue administration is now so well defined that I am persuaded t t little difference of o nion at the present day can exist."

61. To show the error this opinion it wo l perhaps be sufficient to refer to what has been stated in a former part o these Proceedi garding the present state of the assessment in the different districts, but the Board may app o to their correspondence with the Govern- ment and local officers throughout or the same a. Although much has been done towards the establishment of fixed and defin e principles more remains to be accomplished. Ques- tions of an important and difficult nature are sti nstant occurrence in every branch of admin- istration and in every part of the provinces, and the system of annual settlements and field assessments now in operation or in course of int tion in the territories subject to this Presi- dency such must for many years continue to be the se.

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

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

64. He observes that the distance of the Bo from the scene of abuse, their want of local information and opportunities of personal commun tion with the inhabitants, and the liability to be imposed upon by parties most interested i leceiving them, renders their control quite nugatory; that the practice usually pursued by the oard of directing the Collectors to report on petitions preferred by ryots against their proceedi or the acts of the native revenue servants employed under them "is only asking the injurer v he has committed the injury;" and that owing to the disinclination of Collectors to admit t e of any defects in the management of their districts, and the opportunities which the ants possess of deceiving them and tiring out the patience of the complainants, "the ounts in reality almost to a denial of justice." He remarks "that in almost all cases tion the Government and the ryots suffer mutually," and he states his opinion that th re are only two probable modes of keeping the native revenue officers honest, viz., by "paying them so exorbitantly as to render the temptation to fraud unequal to the desire of retaining and the fear of losing their situations," or "by facilitat- ing investigation and rendering detection so prompt and certain as to make corruption even in their eyes impolitic." To the first he objects on account of the expense it would entail on the Government and because he "doubts whether any salary, however large, would restrain a native from pecula-

tion wherever his avarice suggested that
thinks that the latter would be fully and
the Commissioners "by being *on the spot*
and control;" because they "would hear
charge;" "would be *on the spot* to correct
communication with the inhabitants and
discriminate between true and false co
examining [illegible]-chests—a course of d
occur;" and because they would be an
ing which he adds, "The Board of Rev
the reports of the Collector) whether the

85. It is hardly necessary to po
Mr. Lushington has entirely overlooked the
ments, by whom the estimates for the c
rade, and who, after the completion of t
from personal inspection whether they
correct to speak of the Madura case as i
course of depredation has been pursued by

86. The Board are free to admit t
the controlling authority, but they thin
grounds for believing the provincial off
and that the constant presence of a po
issuing orders directly to the Collectors
consequences.

67. It is of the utmost importance
tive officers in their respective districts sh
be impaired; and if the servants who a
direction were taught to look to a local a
administration could be effective. The Bo
of the 17th June 1830 relative to the e
means of rendering the control over Collect

might be committed without discovery." But he
letely effected by the scheme he suggests, because
have a complete local inspection, superintendence
rfect acquaintance with the districts under their
prevent abuses;" "would be in *constant personal*
ent to redress their wrongs;" "would be able to
ts from personal inquiry and by having the power
ion (like that of Madura for instance) could never
al check upon the Maramut Department, regard-
ave not the means even of knowing (further than
is really disbursed or not."

t to Government that in this last observation
al sources of the Civil Engineers and their establish-
ction of new works and the repairs of old ones are
ks, are required to report to the Inspector-General
been properly executed; or that it is not quite
were one among many instances in which a similar
llectors under the present system.

dvantage of occasional local inquiry on the part of
t should be confined to cases where there may be
is remiss or corrupt in the execution of his duties,
possessing powers and rank above the Collector and
servants would be attended with the worst

e authority of the Collectors as the chief execu-
upheld, and that their responsibility should not
nduct the details of management under their
on every occasion, it is quite impossible that the
leave in this place to refer to their Proceedings
zzlements in the Madura Treasury and to the best
more effective.

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

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

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

71. While this proposal acknowledges in some measure the utility of consultation in regard to the duties which Mr. Lushington would transfer to Commissioners, it appears to the Board to be very ill-adapted to the purpose of securing that benefit. The matters on which it

is desirable to consult often require to be d
allowed to lie over till one particular seas
severally the charge of distinct and separa
important circumstances, there would not be
subjects of their deliberations which so much c
is a common charge and a joint responsibility.
subject to this Presidency is considered, it must
in travelling to and from Madras, added to the
during which it is proposed that the Commissio
considerable portion of the year. This must be a
respective provinces is as important as Mr. Lush
render them the more incapable of making any ap
in their provinces in the manner which he describe
that the season of the greatest rains is not the
districts. From this and from other causes it would be impossible so to control circumstance
to render it convenient for the different Commissioners to leave their respective charge at the
same period of the year. No[t] necessary to t[o] truth of this remark (though, if it were,
Mr. Lushington could scarcely maintain that an objection to it) that under a different system their
duties cannot be performed as well at Madras as in the provinces; for the very journey would
necessarily cause interruptions of business, and when they arrived at the Presidency they could not
have the same means and facilities for the efficient exercise of their functions as are possessed by
a Board permanently placed there. The Board indeed are fully convinced that the proposed
yearly assembling of the Commissioners at Madras would be far from conducing to the better
transaction of public business.

f as they arise and could not well be all
year. The Commissioners too having
ons dissimilar to one another in many
on that unity of interest in regard to the
efficiency of consultation where there
en the great extent of the territories
t the time which would be taken up
ee months of the north-east monsoon,
ould reside there, would amount to a
as disadvantage if their presence in their
n represents it, and it certainly would
ch towards performing their duties when
Besides, Mr. Lushington seems to forget
ths of November and December in some

RESOLUTION—dated 4th September 1884, No. [illegible]02.

In the letter above read the Government state that they are forced to take the whole question of the revision of the constitution and functions of the Board into consideration—

1*st*—By the orders conveyed in the letter from the Government of India, dated 30th January 1883, No. 537;

2*nd*—By the necessity for providing for the efficient performance of the duties of the Director of Agriculture, and for terminating the present somewhat anomalous conditions under which he works;

3*rd*—By the recent proposal to place the excise administration under a special head;

and they request the opinion of the Board on the proposals set forth in the remainder of the letter.

2. The Board have not been favored by Government with copies of any correspondence subsequent to the passing of Madras Act II of 1883, which may show that the Government of India are not perfectly satisfied with that Act and its effect in modifying the constitution and working of the Board, while the Board have good reason to believe that that Government are quite satisfied with the Act, and have resolved not to interfere further with the Board unless moved so to do by the Madras Government. They consequently fail to see how the Madras Government is forced by the Government of India letter of 30th January 1883 to re-open the question, seeing that it was s[ettled] by Madras Act II of 1883, which became law in May of that year. Nevertheless, they are quite ready to meet the wishes of Government as far as possible, and will therefore address themselves to examining their proposals, which, put briefly, are as follow:—

(1) That the Board should not be [illegible]d, but should consist of four Members, to be called Commissi[oners] who should be Messrs. Thomas, Garstin, Wilson, and Bliss; Mr. [illegible]ade vacating his seat to make room for the last-named gentlem[an].

(2) That all the subjects with which [illegible]e Board now deal should be distributed among the four Commis[sioners] (except Local Funds, Forests, and Survey), which the Gover[nment] propose to administer directly themselves, none apparently b[eing] reserved for joint disposal by the collective Board.

the Forests is at present by law
their selection of subjects to be
intrinsic importance as regards
(Conduct of public officers) bec
objections to the system of indi
ment for the Commissioners
district officers by their subord
of their official behaviour by, a
the Board in their collective capa
on the conduct of Collectors or o
Mofussil, their remarks are receiv
of the opinion of three officers of
the worst, with angry submission
at such action on the part of a sin
junior to, or at most the contempor
As a case in point, the Board q
Madura, in protesting against what
single Member of the present Boar
matter:—

"I am given to understand that
system, is called a 'Board's subject,'
individual opinion of the Member in
collective Board. Under this syste
built up laboriously during a se
by a single individual."

"I submit that I am not unduly exa
honor to hold when I urge that any suc
this kind, should receive the full assent of

7. Some revision of the Board'
meet the altered conditions under
independent disposal of subjects by t
however, is a subsidiary one which can be carefully considered after the changes
contemplated have been finally accepted by the Government of India and the
Secretary of State.

8. The [illegible] of the Members having separate offices and issuing separate Proceedings with each Member's name at the head can, the Board think, be improved upon. They think a better plan will be to let the Proceedings of all Members issue, as at present, as Board's Proceedings with continuous numbers, but with departmental sub-numbers as is now done in the case of "Forests" Proceedings.

9. The proposal that the Members should submit separate administration reports may be accepted without much difficulty as it will probably amount to little more than the splitting up of the Board's present single report into four.

10. The work connected with Local Funds in the Board's Office is now, and has been for some time past, chiefly routine, and its transfer to the Government Office would not materially
Secretaries. The Board do not
subject to the direct control of
the pay of the Secretary and Sub
of the least benefits of the preser
drawn by the Secretary and Sub
Government of the ablest juniors to
to the various able officers who
eminently satisfactory and efficie
done for many years past is to a
and Sub-Secretaries selected by
mend that, for the present at all
effected, however, the salaries sh
yearly increments of Rs. 100 a-mor

The Board have been influenced in
r disposal by a full Board by their
and 4, and they have added No. 3
of opinion that one of the strongest
dependent action proposed by Govern-
tion certain to be engendered among
, and liability to reprimand in respect
ember of the Board. At present, when
el it their duty to criticise or animadvert
ficers of standing and experience in the
ith respect, as being the joint expression
greatest experience in the service, or, at
such officers would feel deeply aggrieved
fficer, who, as in Mr. Bliss' case, would be
of, almost every Collector in the Presidency.
the words of Mr. Crole, the Collector of
e fancied was the expression of opinion of a
(although it really was not so) in a recent

nd work, not being [illegible], under the portfolio
Proceedings in question, although containing the
nly, went forth under the apparent sanction of the
become possible for the reputation of a Collector,
twenty years, to be placed at the mercy of the

ating the importance of the office which I have the
adversions on a Collector, in an important matter of
collective Board."

establishment will probably be advisable to
ich the Board will work if the principle of
Members is given effect to. This question,

selected from among the most able and
in the Board's Office till they could
On the fixed salaries proposed by Go
limited to the grade of Head Assistan
prefer going to Sub-Collectorates on Rs
town (where their expenses would be
this means they would get back into th
experience necessary to justify their pro
be a constant changing of Secretaries, w
transaction of business.

11. The sedentary character of the Bo
to abolishing might have been got rid of w
if the Government had only authorized
matically, and if such a general power is n
that great good would result. In 1878, S
Viceregal Council, wrote a minute in favo
of the Board (which was then under the c
in which he suggested "vesting each Mem

* Minute, dated 22nd July 1878.

the Board consider that a slight modificati
purpose and give the Board that power
do not at present possess, but which is
would propose that all the Members should
tour when they please, provided that every
Member of the Board at least once in two y
managed by arranging for each Member to
months and visit four districts, staying abou
taluk head-quarters. With four Members
might be visited once a year. The establishm
Member would be small (probably two or thr
suffice), while the advantages resulting from
of district officers, and the way they do their work, as well as the decision on the
spot of questions not involving important principles, would be of great advantage,
and would bring the Board into closer and more constant contact with the
under their orders than is now possible. A diary would be kept by the touring
Member, which would be laid before his colleagues on his return to Madras, while
questions of importance might be settled during the tour after reference to the collec-
tive Board. There would, of course, be one difficulty arising out of the separate
departmental system which Government advocate, viz., that questions might come
up for decision by the Member on tour which belonged to another Member's depart-
ment, and which the Member on tour would be able to dispose of, unless vested
by the Board collectively, under the Act, with power of so doing; otherwise, the
system the Government propose to adopt would render the touring of one Member at
a time practically useless, and so create the evil their proposals are intended to
cure—since the touring of two or three Members at a time would prevent, or greatly
delay, the disposal of full-Board subjects, and would be, to all intents and purposes,
impracticable.

12. The alteration of the salaries of the [illegible] as proposed by Government does
not commend itself to the Board. If any change is made, it should, they consider,
be in the direction of equalizing all the salaries making them the same as those
of the High Court Judges, as is the case in Bengal and other provinces.

13. As regards savings, if the Government proposals for the distribution of
the Board's present establishment between Messrs. Wilson and Bliss are given
effect to, the Board doubt if any economy will be effected, seeing that additional
establishments for the Land Revenue Member needed, which will probably
cost at least Rs. 2,000 a-month, besides which will be the cost of the addi-
tional Secretariat establishment to enable the ment to cope with the Local

Funds work. This additional
savings.

14. The Board have abs
question of the merits of a c
found set out with great force in
Proceedings, and those argument
never been answered. They cons
just arrangement will be to leave
present, limiting the introduction o
are prepared to accept, and leaving
has been gained of the working of
the new law proposed to be shor
excise, and until the next permar
further change without injustice to

(True

I probably exceed the contemplated

g anything, on this occasion, on the
The arguments in its favor will be
ed, for facility of reference, with these
ned to be unanswerable for they have
safest, wisest, and certainly the most
personnel of the Board as it is for the
posals of Government to what the Board
odifications to be effected till experience
of Salt and Abkári Department under
duced to regulate the administration of
ancy in the Board, which will admit of
.

nd Extract.)

(Signed) E. GIBSON.
Secretary.

To the Secretary to Government, Reven

ent.

DER—dated 15th October 1884

35, Revenue.

Land Revenue No. 134.

His Excellency the Governor in Council is glad to find that the suggestions made for the reorganization of the work of the Board of Revenue
cepted to so great an extent; but, before
as discussed, he thinks it necessary to make
proceeding to pass orders on the q
t place, the Government do not admit that
the following observations. In th
Board's work under Act II of 1883 either
any pledge as to the treatment of
dy, they desire to call the attention of the
was or could have been given. S
nation of its Members was allowed to meet
Board to the fact that the recent
s warning that the confirmation should not
a temporary difficulty and with e
uestion. Personal questions as to appoint-
prejudice the disposal of the pres
, exclusively to the Government. Thirdly,
ments to Memberships belong, of c
made in the beginning of paragraph 2 of
the Board are in error in the state
hitherto worked, falls far short of satisfying
their Proceedings. Act II of 188
as officially expressed to this Government,
the wishes of the Government of
take up the question of the reorganization
and it has always been intended
nity should occur. The scheme sketched by
of the Board as soon as a fitting opp
a real and full compliance with the sugges-
this Government is, in every parti
tions of the Government of India.

to the advantages of a Consultative Board
e Board was constituted, or even when the
was drawn up. Then the main principles
on of the revenue were unsettled, precise
tion and defining the functions of Revenue
was looked to rather as a referee and a
with executive functions. At the present
nd what is wanted is the promptness and
which are unobtainable apart from adminis-
ents. So far as the consultative element
ouncil of the Governor, which will always
y experience and ability, to deal with ques-
For these reasons the Government do not

2. The Government are not
in conditions such as obtained w
paper of 1855, which is now repu
which should regulate the admin
legislative enactments regulating
officers did not exist, and the I
criticising body than as one inv
time, however, principles are set
vigour, and the individual respons
tration by individual heads of
is required, it can be supplie
be composed of officers fully q
tions requiring deliberative d

attach great importance to reservir
necessity for change is, of course, no
tration than in others, and in the
Government to place the subjects in w
charge of the Commissioners of Separat

3. The Government, however, are
and to permit the retention of certain s
understood, of course, that matters of r
such heads shall be disposed of by the
no objection to the first, second, and fou
graph 6 being so reserved, routine busin
Wards' Estates and Zamindaris being tra
alone, and the collection and reduction o
and internal, being left to the Commissi
tively. But as to the third subject—"C
of Government that the Commissioners
have full power, subject to the control
The ordinary district establishments m
Revenue Members.

4. The
departments being
administration by reference to their colle
but it is essential to the attainment of th
view that the single Members shall have
shall not be able to interfere as of right
that all the Members shall be kept acquain
ments under the Board, and it will be open
note or minute, against orders issued by his
the interposition of Government in case of
ments described in this and the preceding
Excellency in Council, sufficient concession
especially considering that, for some time
ments will be under two Members.

5. The designation of the functionaries
Board is not of much consequence; but, t
collective body, His Excellency in Council
gazetted as "Members of the Board of Rev
such departments. The Government must,
offices and of the correspondence and proce
if this be not effected, the separation of the w
administration be secured. The Board will
prepare a proposition statement in which th
set out. With regard to this question, the B
tions made by Government, and have forg
their own office. The Government did no
should go to the Department of Agricultur
of the letter of 26th July); and the Board,
for the Land Revenue Members, have forgo
departments of their office, which include so
a Registrar on Rs. 300 per mensem. The H
the redistribution of the office, the cost of t
allowed to exceed that of the present office
offices of the Director of Revenue Settlement

6. In paragraph 6 of their Proceeding
"Season Remissions," "Kistbandi," and "I
for disposal by the Land Revenue Members.
have not apprehended the principle on whi

for the Collective Board, but the
some departments of the adminis-
tribution it was the intention of
idual initiative is essential in the
and of Agriculture.

yield to the Board's representation,
Collective Board subjects, it being
nd trifling consequence falling under
rs in separate charge. There seems
bjects suggested in the Board's para-
onnected with the administration of
ed in the Land Revenue Department
stics of trade and commerce, external
of Customs and Agriculture respec-
of Public Officers"—it is the opinion
ate Revenue and Agriculture should
ernment, of dealing with their men.
main under the control of the Land

o the Members in charge of separate
ments in matters under their separate
n the Board whenever they see fit;
ts which the Government have
of action, and that ou
orders issue. It i
th the orders issue
to Member to remons
olegues, and, if necessary, to invoke
econcilable difference. The arrange-
uragraphs are, in the opinion of His
the principle of collective working,
ny rate, the Land Revenue Depart-

charge of the departments of the
rk the fact that they belong to a
olves to decide that they shall be
e and Commissioners" of such and
ever, insist on the separation of the
gs in the several departments; for,
will not be real, nor will individual
rdingly proceed, without delay, to
edistribution of the office shall be
d have misapprehended the sugges-
on the existence of a large part of
y that the whole of the cutcherry
it only part of it (*vide* paragraph 5
stating that no establishment is left
the correspondence and petition
ighly-paid officials, amongst others
will understand that, in effecting
parate establishments must not be
the Board and of the headquarter
Commissioner of Salt Revenue.

Board express the opinion that
n Works" should be reserved
ems to indicate that the Board
proposed to separate the func-

tions of the Land Revenue and
former shall be merely fiscal office
accounts; while it will be the du
information relative to the condi
he will be the proper functionary
on that condition. By "Season
cases falling under the remission
lectors, but applications for specia
The Commissioner of Agriculture w
of cultivation, and he will certain
Government upon the cases above
ments (kistbandi) is most intimatel
rest on information collected in th
direction of the Commissioner of
capital and revenue accounts of t
the "analysis of districts," with r
chief duties, he must acquire a va
minor works. It seems, therefor
closer connection with the function
the work of the Land Revenue C
apprehend that, as the law stand
Forests will, therefore, remain as
one of the Land Revenue Membe

7. The Government also ad
graph 10 as to the pay of the Sec
rates of salary suggested, viz.,
Secretary, who is to be assigne
question is complicated with the a
and Abkári Departments and wit
Collectorate of Sea Customs and
arrangements to be made under
Mr. Bliss' views. Pending a con
changes, orders will not be passed
August 1884.

8. The Governor in Council d
of the Members of the Board to
Members of the Board of Revenue
to that of Judges of the High C
in stating that in other provinces
salaries as High Court Judges. T
Excellency, therefore, adheres to
danger adverted to at the close of
to Government to be imaginary.
always be a Civil Servant of high
trative ability, and it is in the last
from a Deputy Commissionership
case would, at any rate, be worse
and increasing salaries were ador

9. As regards touring of Me
on tour, will look after the busin
and Separate Revenue Commissi
tour as they will be at headqua
should be almost always on tour
colleague is ever urgently nece
within a week at furthest.
section 23, Regulation I of 18
so few that inconvenience fr
probably be rarely felt.

dembers. It is intended that the
al only with collection and revenue
er to collect and make available all
iture and the agricultural classes, and
administrative arrangements bearing
the Government meant, not ordinary
ealt with under those rules by Col-
s for losses from floods or drought.
e all returns of prices and rainfall and
st equipped for deciding or advising
ed. The regulation of revenue instal-
ected with settlement, and must mainly
ss, which is to be carried on under the
e. That officer has now to prepare the
irrigation works, and in carrying out
famine protection, which is one of his
of knowledge of the condition of the
e three subjects named have a much
Commissioner of Agriculture than with
ners. As to Forests, the Government
ara are right. The administration of
it, and the subject will be assigned to

ree of the Board's arguments in para-
d they will recommend for sanction the
rising to Rs. 1,800. As to the second
Commissioner of Separate Revenue, the
ents which may be necessary in the Salt
roposed modification of the staff of the
s. In regard to this matter and to the
aph 5 *supra*, the Board should obtain
sive consideration of the whole of the
ard's Proceedings, No. 2652, dated 2nd

t consider the equalization of the salaries
rable, nor does he think the position of
h is not an independent body, analogous
It is observed that the Board are in error
bers of Revenue Boards draw the same
not the case even in Lower Bengal. His
scale of salaries already proposed. The
aph 5 of the Board's Proceedings appears
Commissioner of Separate Revenue will
ng, chosen on account of general adminis-
e unlikely that a man will ever pass direct
it Revenue to a seat in the Board. The
is if the Board's suggestion for equalizing

the Government observe that each, when
his own department, and the Agricultural
will be as competent to pass orders when on
Of the two Land Revenue Members, one
if personal conference between him and his
he will be able to reach the Presidency
important matters the power conferred by
be found useful. Full Board subjects will be
ged absence of some of the Members will

10. In conclusion, the Governi
tunity afforded by the scrutiny wh
devise measures for the reduction of t

(Tru

the Board will take the oppor-
e the division of the office to
rrespondence and work.

d) H. E. STOKES,
Secretary to Government.

To the Boa[illegible] of Revenue.

Exd. J. W. Fisher.

Pbt. of {1884} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 15th October 1884, No. 1135.

OCTOBER.

Reconstitution of the Board's Office.

Passing orders on Board's Proceedings, dated 4th September 1884, No. 3102, submitting remarks on the proposed scheme for the —.

BOARD OF REVENUE, 4TH SEPTEMBER 1884, No. 3102.

CONFIDENTIAL.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following demi-official letter from H. E. STOKES, Esq., Secretary to Government, Revenue Department, to the Secretary to the Board of Revenue, dated Ootacamund, 26th July 1884:—

The letter from the Government of India, Department of Finance and Commerce, dated 30th January 1883, No. 537, has been communicated to you for the information of the Board of Revenue. The orders therein conveyed to this Government to undertake a revision of the constitution and functions of the Board; the necessity of providing for the efficient performance of the duties of the Director of Agriculture and for terminating the present somewhat anomalous conditions under which he works; and the proposal which has been recommended for the sanction of the Secretary of State to place the Excise administration under a special head, force the Government to take the whole subject into consideration, while the recent retirement of the Board's First Member affords a favorable opportunity for effecting such changes as may commend themselves for adoption, and such economies as may seem feasible. I am accordingly directed to communicate to you the sentiments of Government on these important questions, and to request the opinion of the Board on the following proposals.

2. The Government by no means contemplate the abolition of the Board, but, rather its reconstruction and adaptation, so far as existing law permits, to the changed and modern conditions of the administration. The main object in view is to separate and define the functions and duties of the Members, assigning to each specific departments as far as possible; and thus to secure individual initiative and responsibility. It is believed that this can be done without fresh legislation, Act II of 1883 (Madras) having conferred the needful powers. Under the new arrangements the Members in charge of separate departments would act independently and pass orders therein without reference to the others; the names of the Members passing orders and of the departments in which the matter is dealt with would be placed at the head of the proceedings; the departments would be separately addressed and would have separate offices (including Secretaries or Personal Assistants) to be formed out of the present establishments of the Board's office. Each department would render a separate administration report. The existing records of course would be common to all.

3. Under arrangements which are impending, the Board will be relieved of all work connected with Local Funds, which will come direct to Government in the Financial Department; and it is proposed to place Conservators of Forests in direct correspondence with the Revenue Secretariat. It is also proposed to recognise the Superintendent of Revenue Survey as an independent head of a department,

which he practically now is, and to place him, in all matters, in direct relation with Government. The subject "Survey" will, therefore, disappear from the Board's list.

4. The appointment of Commissioner of Salt Revenue will be merged in that of a Member of the Board, who, under the designation of Commissioner of Separate Revenue, will have the administration of Sea and Land Customs, Salt, Abkári, and Opium; and the supervision of matters connected with external commerce, including the tabulation and rendering of statistics of sea-borne trade. The establishment maintained in the Board's office for the last-named purpose will be placed entirely under the orders of the Commissioner of Separate Revenue. The office of the Commissioner of Salt Revenue will be joined to the special trade establishment and to such portion of the Board's general office as may be held to be devoted to the branches of revenue in question.

5. Another Member of the Board will be Commissioner of Agriculture and Settlement. This officer will be the head of the department of Revenue Settlement. To him will be assigned, not only all subjects now treated by the Board as appertaining to Agriculture and Settlement, but the disposal of all questions affecting the economical or agricultural condition of the country, which are now brought under the head of Land-revenue. The heading Land-revenue will include in future fiscal questions merely, and the supervision of the general administrative functions and judicial work of the Collectors. With these matters the Commissioner of Agriculture and Settlement will have nothing to do. The compilation of all agricultural reports and statistics will of course appertain to him, and his office will be made up by amalgamation of the greater part of what is known as the Board's Cutcherry with the office of the Director of Revenue Settlement. Arrangements will have to be made to alter the form of the Board's jamabandi report, as it is called, such portions of the report and the appended statistics as are purely fiscal being relegated to the Land-revenue report. The review of holdings and cultivation, season and rainfall, remissions due to season, produce and stock, &c., will fall to be dealt with in the report of the Commissioner of Agriculture; while purely fiscal matters, such as broad results under "permanently settled" and other kinds of settlement, transfers of villages, demand collection and balance, irrecoverable arrears, &c., will be dealt with in the Land-revenue Report. On similar lines, the subjects now loosely grouped as Land-revenue will be distributed between the Commissioner of Agriculture and the Members of the Board charged with the Land-revenue administration, who will be hereafter called Commissioners of Land-revenue.

6. In regard to some matters, it will doubtless be somewhat difficult to draw the line, several departments being interested; but in cases of this kind the subject should be assigned to the department of the Board which has a preponderating interest, other departments concerned being consulted by office-note, and in case of irreconcilable difference the views of the several Members in charge being separately laid before Government. Taking the subjects as now classed in the list of distribution of the Board's business and the additional heads referred to in Board's Proceedings, 20th March 1884, No. 1003, the subjects to be assigned to the Commissioner of Agriculture and Settlement will be as noted in the margin.

1. Revenue Settlement, including schemes for revision of Village Establishment.
2. Internal Trade and Commerce, including Statistics of Prices and Traffic.
3. Irrigation—
   (*a*) Works, including disposal of Repair Grants;
   (*b*) Accounts.
4. Agriculture—
   (*a*) Village Accounts and Agricultural Records and Statistics of Season and Rainfall;
   (*b*) Kistbandi (system of collection);
   (*c*) Agricultural experiments, Farms and introduction of Agricultural improvements;
   (*d*) Analysis of districts with reference to famine protection;
   (*e*) Season remissions;
   (*f*) Cattle-disease;
   (*g*) Special crops.

7. The remaining work, which now passes through the Board's office, may be classed under the general head of Land-revenue, and the Member or Members in charge will have the designation of Commissioner of Land-revenue. Eventually the Government consider that a single Member may be found to suffice for the transaction of this business (as suggested by the Government of India), but for the present, until experience is gained, the Government propose to retain two. The subjects which will fall to them are given in the margin; and they will be at liberty to distribute the routine work as may seem fit. One of them will be Inam Commissioner.

Court of Wards.
Destruction of Wild Animals.
District Press.
District Post.
Endowments (Regulation VII of 1817), Yeomiahs and Territorial Pensions.
Inams.
Land, Assignment and Acquisition of—
Land-revenue Collection.
Law Suits.
License Tax.
Miscellaneous.
Pisciculture.
Public Works.
Public Officers (General), Leave, Allowances and Appointments.
Records.
Stamps.
Special Funds, Village Service Fund, Canal and Ferry Fund, Pound Fund, &c.
Standing Orders.
Treasuries.
Village Officers.
Waste Lands.
Zemindaris.

8. Under the arrangements above sketched, the Board will consist of four Members, who will at present be Messrs. Thomas, Garstin, Wilson, and Bliss. Mr. Wilson will have the Department of Agriculture and Mr. Bliss that of Separate Revenue. The rates of salary which Government propose will be Rs. 3,750, Rs. 3,500, Rs. 3,250, and Rs. 3,000, which will now be assigned to the Members in the order above named. The duties will not necessarily change in the case of a vacancy, nor will the higher salaries necessarily devolve by seniority; but precedence and pay will be assigned as Government may see fit to order.

9. One of the advantages which the Government have in view in the contemplated re-organisation is a change in the sedentary character of the Board, and the chief objection to such change, viz., the inability of the Members to act alone, will be removed under the new arrangements, from the first to a great extent, and, when the Land-revenue is under a single Commissioner, completely. The Commissioners, though having their head-quarters at Madras, will be expected to move freely about the country, and will receive either fixed travelling allowance, or a daily rate while travelling, as may seem expedient.

10. The correspondence and work of the Board might, in the opinion of Government, be considerably reduced, if brought under systematic review, in view to obsolete and unnecessary reports and returns being discontinued. The proposed separation of the office into departments will furnish a good opportunity for effecting such revision. Under the new system, too, it is probable that a larger share of the work will be personally done by the Members in charge of the departments. The relief afforded by the transfer of Local Funds and Forests to the Government office will be considerable. For these reasons the Government think that so highly paid a Secretariat will no longer be wanted, and that two officers on Rs. 1,400 each will suffice. Of these one might be attached to the Land-revenue Commissioners with an Assistant; one to the Commissioner of Separate Revenue; and the Board's Sheristadar, or head of the cutcherry, would go with his establishment, and perhaps the Second Assistant, to the Commissioner of Agriculture and Settlement. In working out these arrangements in detail, the Government anticipate that savings on present cost of establishments will be found possible; but,

so far as the above proposals go, a saving of Rs. 2,625 per mensem will result as shown below:—

Proposed.	Rs.	A.	P.	*Present.*	Rs.	A.	P.
First Member	3,750	0	0	First Member	4,000	0	0
Second do.	3,500	0	0	Second do.	3,408	5	4
Third do.	3,250	0	0	Third do.	3,016	10	8
Fourth do.	3,000	0	0	Secretary	2,000	0	0
Two Secretaries	2,800	0	0	Sub-Secretary	1,500	0	0
				Director of Settlement	2,333	5	4
				Personal Allowance	416	10	8
				Commissioner, Salt Revenue (Average) ..	2,250	0	0
Total ..	16,300	0	0	Total ..	18,925	0	0

11. In conclusion, I am to express the hope that the Board's opinion on these suggestions may be communicated as early as possible. The new arrangements will of course require the sanction of the Government of India and the Secretary of State.

READ—the following Proceedings of the Board of Revenue, dated 16th July 1879, No. 2048.

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

Resolution—dated 16th July 1876, No. 2048.

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

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

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

4. A consultative body gives uniformity and continuity of principle, and carries more weight than an individual Commissioner. Promptitude of action, which is the

prominent ground on which the creation of Commissioners is advocated, is not the only, not the main, requirement. The prime and fundamental desideratum is the security of constant good administration on a liberal basis of continuous action. On such a basis only is promptitude of action an advantage; on any other it is dangerous. This end is best secured by a consultative body. It is not in the controlling body so much as in the executive that promptitude of action is to be desired, and this would be attained if Collectors were relieved of the minor details of official routine which now occupy an undue proportion of their time.

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

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

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

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

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

10. The prese t constitution of t rvice, moreover, is such as to increase the danger of friction; more than a third e members (57 out of 155) were admitted during the three years 1862 to 1864. distant date Commissioners, if appointed,

must be selected from the men of 1862, whilst the Collectors will, in most cases, be men of the same and two following years, some of them perhaps senior in age, of longer residence in the country, and more intimately acquainted with their districts, than the Commissioner of the Division. This might occasionally occur even if the service were not constituted as it is; but in consequence of the block alluded to instances would be likely to be numerous for some time to come, and harmonious working could hardly be anticipated under such conditions. With a Board composed even of three comparatively junior men, there is no fear of any complication of this nature, because there would be no room for attributing unpalatable orders or decisions to personal feeling.

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

12. Lastly, there is the expense attending the change, and, as this is a most important consideration, the Board will discuss it at some length. The Government of India are under the impression that, by resolving the Revenue Board into Commissioners with separate executive charges, a saving will be effected which will go far towards meeting the enhanced cost entailed by the creation of new districts. Now, whether this anticipation will be realised depends, in a great measure, on the number of Commissioners which may be considered necessary to discharge such of the functions hitherto performed by the Board of Revenue as cannot be conveniently undertaken by the Civil Members of Government, and on the nature of the duties to be assigned to Commissioners. The Government of India remark that in "substituting Executive Commissioners for the Revenue Board provision should, of course, be made for the adequate control of the Customs and Salt Departments."

Abkari	..	About *63 lakhs.
Sea Customs.. ..	..	„ 28 „
Land Customs ..	..	„ 3 „
Stamps	..	„ 50 „
License Tax ..	..	„ 8 „

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

The Commissioner of Salt Revenue might

The latter has already been made the special charge of a Commissioner, who would, under the contemplated system, be subject to the direct control of Government. The other extra sources of revenue under the Board's control for provision will have to be made marginally noted; the approximate [illegible] of revenue appertaining to each [illegible]d against the several heads. To Opium will shortly be added. [illegible]e the control of Customs as well,

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

13. The question of territorial divisions has next to be considered. The marginal statement shows the area and population of Bengal, Bombay, North-West Provinces and Oudh, and the Punjab, as compared with Madras, the number of Commissionerships existing in those Provinces, and their cost. The number of Commissionerships must obviously depend upon the area to be supervised, the configuration of the country, the population, and the peculiarities of land-tenure involving more or less detailed management on the part of Government; the area and population may be taken as the chief factors in the calculation, correction being afterwards applied, if necessary, with reference to other considerations. Assuming the number of Commissionerships to vary jointly as the area and the population, Madras will require—

Presidency or Province.	Area in Square Miles.	Population.	Number of Commissionerships.	Average Area of each Commissionership.	Average Population of each Commissionership.	Total Cost of Commissioners, their Establishments and Contingencies.	Average Cost of each Commissioner including his Establishment and Contingencies.
						Rs.	Rs.
Madras	138,318	11,281,177	..	..	..	..	..
Bengal	186,247	62,763,271	9	20,694	6,973,697	465,600	51,733
Bombay	124,462	16,349,206	*4	31,115	4,087,301	335,000	83,750
North-West Provinces and Oudh.	105,395	42,001,436	11	9,581	3,818,313	554,000	50,363
Punjab	104,975	17,611,498	10	10,497	1,761,150	522,800	52,280

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

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

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

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

Fifteen on the standard of the Punjab.

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

corresponding almost exactly with the Ranges of Superintending Engineers. This arrangement would seem to give the nearest approximation to equality in the responsibility of the charges, and to be best adapted to the physical features of the country, means of communication, &c., whilst the divisions resulting are similar to the Bengal charges.

	Area.	Population.
Ganjam	8,313	1,520,088
Vizagapatam	18,344	2,159,199
Godávari	6,224	1,592,939
Kistna	8,036	1,452,374
	*40,917	6,724,600
Nellore	8,462	1,376,511
Madras	27	397,552
Chingleput	2,753	938,184
North Arcot	7,139	2,015,278
South Arcot	4,873	1,755,817
	23,254	6,483,342
Tanjore	3,654	1,973,731
Trichinopoly	3,515	1,200,408
Madura	9,502	2,266,815
Tinnevelly	5,176	1,693,959
	21,847	7,134,713
Bellary	11,007	1,668,206
Cuddapah	8,367	1,351,194
Kurnool	7,358	959,840
	26,732	3,978,340
Salem	7,483	1,966,995
Coimbatore	7,432	1,763,274
Nilgiris	749	49,501
Malabar	6,002	2,261,250
South Canara	3,902	918,362
	25,568	6,959,382

	Average Area	Average Population.
Bengal	20,694	6,973,697
Bombay	31,115	4,087,301
Madras	27,663	6,256,235

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

14. The Board will now proceed to estimate the cost of five Divisional Commissioners and an Excise Commissioner. In Bengal there are nine Commissioners, of whom seven receive a salary of Rs. 2,916 per mensem and two draw Rs. 2,500; in Bombay there are four, one (Commissioner of Sindh) in receipt of Rs. 4,166 per mensem, and three drawing Rs. 3,500 per mensem. To the North-Western Provinces and Oudh eleven Commissioners are attached—nine on Rs. 2,916 per mensem, one on Rs. 2,500, and one on Rs. 2,000; to the Punjab are allotted ten Commissioners in receipt of Rs. 2,916 each per mensem. In considering which of the scales of salaries obtaining elsewhere is most applicable to the Madras Presidency, the difference in the status of the Commissioners in the several Provinces must be taken into account. In Bengal and the North-Western Provinces the Commissioners are under the orders of a Board of Revenue, and in the Punjab they are subordinate to a Financial Commissioner; in Bombay alone are they directly under Government, and, it is believed, perform most of the duties of a Board of Revenue within their respective charges. As the present proposal in regard to Madras is to appoint Commissioners in lieu of a Board, their position and emoluments must be similar to those of Commissioners in Bombay, and they should get a monthly salary of not less than Rs. 3,500. The Commissioner of Excise should be remunerated at the same rate as the Commissioner of Salt Revenue, viz., Rs. 2,000 per mensem, rising by annual increments of Rs. 100 to Rs. 2,500 per mensem.

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

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

16. As regards subordinate establishments, the average cost of each Commissioner's establishment in the several Provinces is as follows:—

	Rs.
Bengal	11,398 per annum.
Bombay	14,675 do.
North-Western Provinces and Oudh	12,757 do.
Punjab	13,900 do.

The cost of establishments for Madras Divisional Commissioners may be taken at Rs. 14,700 in round numbers as in Bombay. This is certainly not excessive, as higher salaries must be assigned to the lower servants in Madras than in Northern India on account of the higher price of food-grains, and any establishments maintained from Local Funds are not included in the above figures. A Madras Collector's staff costs on the average Rs. 2,351 per mensem, exclusive of the additional hands paid from Local Funds, the cost of which averages Rs. 60. A smaller staff than that of a Divisional Commissioner will probably suffice for the Excise Commissioner; the cost may be assumed at Rs. 12,000 per annum.

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

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

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

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

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

The foregoing estimate does not differ materially from that put forward in 1831; each Commissioner was to be allowed Rs. 48,000 per annum to cover all his charges, which is somewhat higher than the present estimate, namely, Rs. 42,000 salary with travelling allowance, say, at Rs. 250 per mensem, which is the consolidated allowance granted to the Madras Commissioner of Salt Revenue, and

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

it is believed to Divisional Commissioners in Bombay also. The annual charge for establishment, including an Assistant, has been put down at Rs. 20,700,* the previous estimate being Rs. 19,548 per annum; no allowance was then made for contingencies, but batta for office establishment was computed at Rs. 4,220 for the year.

	Rs.	
* Establishment.. ..	14,700	per annum.
Assistant	6,000	do.
Total ..	20,700	do.

19. The business of the Government itself in the Revenue Department will, moreover, be increased by the proposed arrangement, and it will be necessary to entertain some additional establishment on that account and for the custody and care of the Board's records, the bulk of which could not be divided amongst Commissioners, and would be required for reference by Government. The compilation of agricultural statistics for the whole Presidency, which is now done in the Board's office, will have to be undertaken by one of the departments of Government from returns for each division furnished by the several Commissioners, except in the case of Statistics of Trade, the compilation of which may be entrusted to the Collector of Sea Customs, the special establishment employed on that work in the Board's office at a cost of Rs. 13,428 per annum being transferred to him. Similarly the Inam work at present in charge of one of the Members of the Board may be transferred, with the establishment maintained for the purpose, to one of the Secretaries to Government; the Survey and Settlement work, which now passes through the Board's office, will also have to be disposed of by Government. The additional establishment which will have to be entertained in the Government office cannot be much below the strength of the staff allowed to a Commissioner, but higher salaries must be given so as to attract the services of a superior class of men, as all standing orders and general instructions for the keeping and rendering of accounts, &c., will have to emanate from the Government office in order to secure uniformity of procedure. The cost of such an establishment may be taken at Rs. 15,000 per annum.

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

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

	Rs.		Rs.
Cost of the Board of Revenue, including Local Funds Establishments	2,72,807	Cost of Commissioners and their Establishments	4,13,496
Deduct Trade Establishment to be transferred to the Collector of Sea Customs	13,428	Additional Establishment in the Government Office	46,200
	2,59,379	Total ..	4,59,696
		Net Excess ..	2,00,317

22. The above sum of Rs. 2,00,317 represents merely the additional cost of substituting Commissioners for the Board of Revenue; the other portion of the scheme, namely, the proposed increase in the number of Collectorates, will cost Rs. 4,27,308 extra; so that the whole scheme will involve increased expenditure to the amount of no less a sum than Rs. 6,27,625 per annum.

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

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

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

26. In the same manner the Board have little by little become so encumbered by a multitude of minor references that their time is frittered away on matters of very secondary importance, and unavoidably so absorbed thereby that it is practically impossible for them to give to every new proposal the time and thought that it deserves. Under existing conditions the Board can originate nothing; thus the services of the only superior officers, who might otherwise be able to take a comprehensive view of the requirements of the country and devise reforms, are so taken up with minor matters of detail that the Board cannot fulfil its proper rôle of being the thinking head of the revenue administration of the Presidency. Their frequent intervention in matters of detail is viewed with much disfavor by Collectors, and the estimate of their ability is based upon the petty character of their interferences; whereas if their attention were reserved for important subjects, worthily demanding the consideration of a deliberative body, weightier matters would be far better dealt with than is now possible. The Board are not wholly responsible for

this state of things; in some measure their work may have imperceptibly grown in consequence of their own orders, but the result is mainly due to the orders of superior authority, and the centralising spirit which has reduced the Board to little more than a recommending body. The periodical pruning indicated in their Proceedings of the 1st March last as necessary for Collectorates is equally needed in the Board. The mere lapse of time must necessarily cause changes calling for occasional revision. The Board will content themselves with one illustration, though numerous examples could be adduced if necessary.

27. The marginal statement shows the number of appeals presented to the Board in the course of the last three years; of these the great majority end, after fair consideration, in being rejected altogether; in a large number of cases the orders are modified but slightly, so that those in which the Collector's decision is reversed as illegal or unjust are reduced to a small proportion of the total. The bulk of these appeals emanates from monigars, curnums, village blacksmiths, village barbers, and the like; and the case is not unfrequently carried to the local Government and sometimes even to the Supreme Government and the Secretary of State. It is obvious there should be more finality of decision. If the Madras Collectors are the class of men described at the close of paragraph 25, Board's Proceedings, dated 1st March, that is, practically Commissioners with superior local knowledge, they may surely be trusted to dispose of the claims of a village artisan.

STATEMENT of Petitions for Three Years.

Year.	Total Number of Petitions.	Unstamped and other Petitions.	Regularly stamped Appeals.	Collector's Orders confirmed.	Collector's Orders reversed or modified.	Remarks.
1876	*3,229	2,185	1,044	822	222	* Of this number 314 were referred to the Collector for report.
1877	†2,683	2,134	549	466	83	† Do. 140 do.
1878	‡2,540	1,714	826	705	121	‡ Do. 151 do.

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

(A true Extract.)

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

To the Chief Secretary to Government, Financial Department,
with printed copies of Board's letter, dated 25th January 1855,
23rd August 1855, and extract from Board's Proceedings,
dated 29th December 1831, No. 614.

ENCLOSURE No. 1.

From B. CUNLIFFE, Esq., Acting Secretary to the Board of Revenue, to the Chief Secretary to Government, dated Madras, 25th January 1855.

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

2. The Honorable Court allude specially to the peculiarity in the Madras mode of management which consists in the absence of that local supervision over the district authorities, which in the other Presidencies is exercised by Commissioners. The working of the Madras system is to be investigated, the inquiry being conducted "under a twofold aspect: first, with regard to the

faithfulness, the diligence, and the efficiency of the local administration; and, secondly, with regard to the means possessed by the authorities at the seat of Government of obtaining accurate knowledge of the details of that administration, and to the competency of the said authorities thus situated for its direction and control."

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

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

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

6. For these reasons the Board presume that the Commissioners contemplated by the Honorable Court are to be an intermediate authority, like the Commissioners in Bengal and in the North-West Provinces, between the Collectors and the controlling Board at the Presidency. The great extent of the Madras territories would make it necessary that the number of officers of this grade (to exercise any degree of supervision which could be deemed personal and efficient) should be six at the least, distributed probably in the manner shown in the margin. The salaries of six officers of this description, at Rs. 3,000 per mensem, would amount to upwards of two lakhs annually independently of establishment, travelling allowances, and contingent expenses, which may certainly be assumed at another lakh, making three lakhs in all; and the Board are not prepared to argue that the advantages which would follow their appointment would be at all commensurate with such an outlay.

1. Ganjam.
   Vizagapatam.
   Rajahmundry.
   Masulipatam.
2. Guntur.
   Nellore.
   North Arcot.
   Chingleput.
   Madras.
3. Bellary.
   Cuddapah.
   Kurnool.
4. Coimbatore.
   Malabar.
   Canara.
5. Salem.
   South Arcot.
   Trichinopoly.
6. Tanjore.
   Madura.
   Tinnevelly.

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

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

9. The experience possessed by servants of such long standing as the Collectors is a considerable guard against hasty and inaccurate representations or proposals; and under the present system parties who consider themselves aggrieved have various ways of seeking redress. The Civil Courts are open to them; they can address the authorities at the Presidency in person or by

petition; and it must not be overlooked that the freedom of the press, the modified rates of postage and the spread of education, all give facilities which did not formerly exist for the promulgation of wrongs and injuries. There are also various channels through which the state of a province becomes indirectly known to the Presidency authorities and though this information is not obtained in an official form it may equally lead to inquiry.

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

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

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

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

	RS.
Collector	2,000
Sub-Collector	1,000
Assistant	500

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

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

To Government, dated 22nd January 1855.

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

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

16. The last measure which the Board have to recommend has reference to the Collectors' salaries. Formerly the districts were in two classes; in the larger and more important there were Principal Collectors with a higher scale of salary than that of the Collectors in the smaller districts. In 1839, as a measure of economy, this difference was abolished and a uniform salary, lower than that before allowed to the smaller districts, was assigned to all. The Board would not now advocate any increase for the minor Collectorates; but justice and expediency seem to require that the labor of superintending the larger and more onerous provinces should be adequately rewarded, and that Government should have it in their power to offer an inducement to men of superior ability, zeal, and experience to undertake the greater labor. The principle is admitted in Ganjam and Vizagapatam and in a less effective form in Guntúr and Cuddapah, and in the Board's opinion should be extended to such districts as Canara, North and South Arcot, Madura, Coimbatore and others; and perhaps even to some of the new districts to be formed as above suggested by the subdivision of Bellary and Cuddapah. The establishment of a difference such as this would not only give the Government the power of selecting the ablest officers for the most arduous posts, but would be a beneficial stimulus to the service at large in the absence of the superior grade of Commissioner which exists under the other Presidencies.

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

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

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

18. The Board would observe, lastly, that the Government may increase the activity of its control over the Provincial officers by occasionally deputing members of the Board of Revenue on temporary special missions or circuits. The Board would not advocate this as a constant or normal arrangement; but they advert to it as a measure which has been resorted to in times past, and may be again, on special occasions, as when the state of a province is deemed unsatisfactory, or when the revision of its assessment, or some other reform, may be under consideration.

ENCLOSURE No. 2.

From B. CUNLIFFE, Esq., Acting Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, dated Madras, 23rd August 1855.

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

(Financial Government, 31st July and 23rd August 1855, No. 2156, Reminder.)

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

(1) The appointment of Revenue Commissioners between the Board of Revenue and the Collectors.

(2) The substitution of Commissioners for the Board of Revenue.

(3) The extending the powers of the Collectors of districts and relieving them from detail work so that they shall hold very much the position of Commissioners, retaining at the same time the Board of Revenue as the controlling authority.

(4) The conferring these extended powers on Collectors and substituting for the Board of Revenue a single officer, adequately assisted, as the controlling authority.

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

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

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

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

Proceedings of Government, 29th December 1831.
To Government, 25th January 1855.

They expressed their belief that "the constant presence of a person possessing powers and rank above the Collector and issuing orders directly to the Collectors' native servants would be attended with the worst consequences. It is, they remarked, of the utmost consequence that the authority of the Collectors as the chief executive officers in their respective districts should be upheld, and that their responsibility should not be impaired; and if the servants who are to conduct the details of management under their direction were taught to look to a local superior on every occasion, it is quite impossible that the administration could be effective." They pointed out that correspondence would be greatly augmented, and that Collectors being less likely to acquiesce in the opinion of a single Commissioner than of a collective Board, references to Government would become frequent. That on subjects on which they sought information the Government "would receive four (or more) different reports written without the advantage of personal communication and therefore likely to contain much greater contrariety of opinion than would exist if the parties had the opportunity of hearing the objections which might be urged to each other's views." This difficulty has, the Board believe, been practically realized in Bombay.

Paragraphs 66 and 67.

Paragraph 59.

6. Again, the Board pointed out that when acting as a controlling body in the case of any inquiry into the conduct of Collectors, "the acts of the Board lose much of the invidiousness which on such occasions attaches to an individual, and that the Government have laid before them much more satisfactory grounds for forming a decision than could be afforded by the report of a Commissioner, who from frequent intercourse or former collision might be considered to have a bias one way or the other and, when the abuse has escaped detection for a considerable time, might be supposed to feel his own character in some degree implicated.

Paragraph 68.

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

7. The position held by the administrators of some of our newer territories will best illustrate the meaning of the Board. Our Collectors as the advisers of Government on all subjects of finance and general administration, as the authority through whom the voice of the people reaches the Government, as heads of the Magistracy, as controllers of the Customs, as managers of the Salt Department, and as guardians of the Public Works, have in fact held the position of representatives of the Government in their districts which equal in revenue some of the colonies of the Crown. But their real position has been in a great degree disguised by the designation which they bear, and the power of expenditure has been so entirely taken out of their hands that until lately they were almost helpless as to the improvement of their provinces; but the Board believe that, by relieving them from detail duties and by a liberal trust of the means of advancing the prosperity of their districts, they will assume their proper position, and the Board are sure that

the instances will be rare in which the extended trust fails to elicit the same administrative ability and the same zeal as has been almost invariably displayed in our newer territories.

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

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

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

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

For deliberation a Board appears to be the best institution, for promptitude of action a single officer. But in the duties now discharged by the Board, careful deliberation, rather than promptitude of action, is required.

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

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

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

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

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

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

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

See Regulation I of 1803.

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

Sea Customs.	Small farms and licenses.
Frontier Customs.	Ferries.
Abkári.	Extra items of revenue of all descriptions.
Moturpha.	Forests.
Stamps.	

12. In the superintendence of these revenues the Board are to bring to the notice of Government such propositions as are calculated in their judgment to augment them, either by increasing the receipts, or diminishing the costs of management, or to improve their administration by a better system of account and control. They are responsible that all the revenue servants of

Government perform their duties with care and diligence, especially in the punctual annual settlement of the land revenue. For this purpose they are to bring to the notice of Government any misconduct on the part of the higher officers and are vested with the power of fining, suspending and dismissing native servants of all ranks.

13. In exercising the above functions, various important and delicate duties devolve on the Board. They are to see that the rights of Government are not encroached upon, and to offer their opinion and advice about the best method of defending the suits which are not infrequently brought against it in the Civil Courts. When its native revenue servants are guilty of embezzlements, they are the appellate jurisdiction from sentences passed by Collectors and their subordinates under Regulations IX of 1822 and VII of 1828; and in the case of higher delinquents it is for them ordinarily to decide when criminal proceedings are to be entered on under the Breach of Trust Act No. XIII of 1850. They are also to revise annually the Collectors' establishments, and consider the necessity of any alterations in them.

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

Regulation VI of 1831.

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

Regulation IV of 1831.

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

17. Until the present month the Board of Revenue aided by the Chief Engineer and a professional Secretary constituted the Department of Public Works, and had charge of all works of irrigation, canals, roads, &c., excepting the great trunk lines under the Superintendent of Roads and Military Buildings. Now that the departments are separated, it is for the Government to decide how the Board are to perform the duties assigned to them by Regulation I of 1803 of watching over the public revenues, and proposing plans for their augmentation and improvement. The subject was brought to the notice of Government by the Board in their letter of the 30th July 1855, and its importance requires no detailed elucidation. Besides the effect which canals, roads and harbour improvements have on the Customs, Salt, and other branches of revenue, the Board showed that in sixteen of the districts now under their charge 127 lakhs out of 275 lakhs of land revenue are derived from lands irrigated by Government tanks and channels. The intimate connection which, therefore, must exist in this Presidency between the administration of the public revenue and the charge of public works seems to the Board to require no further comment.

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

* C.O. Book, page 530.

19. The Board will only add that at the present moment the subject of the land revenue is particularly onerous. Measures are already in progress for its revision in several districts, and arrangements for placing it on a sound footing in the other Collectorates occupy the Board's attention. The remodelment of some of the extra branches of revenue is also under consideration.

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

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

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

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

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

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

From Government, 21st and 30th July 1855.

22. Under the third head the Board have already* proposed that Collectors should possess the power of selling land for arrears of revenue without waiting for the Board's sanction, reporting periodically the sales which have taken place. Under Act VI of 1844 Collectors are now vested with the power of confiscating and selling smuggled goods to any extent instead of addressing the Board when the value exceeds a certain sum. But seizures of smuggled or illicitly manufactured salt are still reported to the Board for orders under Clause 4, Section 14, Regulation I of 1805, and this might, in the Board's opinion, be dispensed with. Periodical returns showing the seizures would be sufficient. Collectors might also exercise the power now vested in the Board by Regulation I of 1820 of giving licenses for European distilleries.

* See draft of Act forwarded with Board's letter of 1st May, 1855.

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

23. Under the fourth head the general administrative functions of a Collector are comprised. With respect to the land revenue the powers of Collectors have recently been enlarged in an important degree by authorizing them to lower the assessment on lands left waste from over-taxation. The discretion which is virtually left to them of providing for all exceptional cases at the annual settlements, and the establishment of rules for freeing private wells from extra taxation, for planting topes or orchards, and granting cowles for clearing waste land, now give Collectors sufficient authority in this department, as there are manifest objections against allowing them to make grants of land rent free or to lower the established assessment on lands in occupancy without the sanction of superior authority.

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

25. The Board are aware that the alterations which they have here suggested will effect little practical change in lightening their own duties or accelerating public business, since no radical change could be effected without vesting Collectors with an extent of authority to which

Government might justly object. But the tendency of the measures now proposed will be on the whole to increase the powers of Collectors and elevate their position in public estimation.

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

ENCLOSURE No. 2.

EXTRACT from Proceedings of the Board of Revenue, dated 29th December 1831, No. 614.

46. Having thus noticed all that is tangible in the observations which Mr. Lushington has made with the view of proving the inefficiency of the Board, it is only further necessary to remark that they are all founded on the supposition of the Board being entirely without the power of local inspection, superintendence and control, whereas the present constitution of the Board provides for local visitation as occasions arise. In comparing the present system with that which Mr. Lushington has proposed to be substituted for it, this ought to be borne in mind.

47. Mr. Lushington proceeds to comment upon the expense of the present establishment of the Board of Revenue. He observes that the Board of Revenue reported to the Committee, of which he was a Member, that the establishment was not susceptible of further reduction, and "as a proof of it they have applied to Government to have it increased." It is, however, to be remembered that the Board had made a considerable reduction of their establishment when called upon by the Committee, and Mr. Lushington is in error in stating that they afterwards applied to Government to have it increased. The Board admit that the present institution is expensive; but, as Mr. Lushington observes, it is not by the mere expense of any institution that its policy or utility can be fairly measured; the question is, as stated by Mr. Lushington, whether the advantages derived from it are not more than commensurate with its heavy expense." The Board are confident that, if the institution be fairly tried by this test, the decision will be in its favor. Mr. Lushington, on the contrary, is "inclined to think" that "in its effects" it is "worse than useless." In opposition to the authority of this opinion regarding the value of their services, the Board are content to have the authority of the opinions (to which on such an occasion it will not, they trust, be deemed unbecoming in them to refer) expressed by the Honorable the Court of Directors and by the Right Honorable the Governor in Council in the papers noted in the margin.

Madras Government, 22nd June and 14th June 1830. | Revenue General Letter from the Honorable Court, dated 3rd July 1829. Minutes of Consultation of Government, 22nd May 1829.

48. Mr. Lushington proposes that four Commissioners shall be appointed instead of the Board of Revenue, one to each of the Divisions of the Circuit Courts, viz., the northern, the centre, the southern and western; the northern comprising the districts of—

Ganjam, Vizagapatam, Rajahmundry, Masulipatam, Guntúr, and Nellore;

the centre, the districts of—

Madras, Chingleput, North and South Arcot, Bellary, and Cuddapah;

the southern, the districts of—

Tanjore, Trichinopoly, Salem, Coimbatore, Madura, and Tinnevelly;

and the western, the districts of Malabar and Canara.

49. Mr. Lushington estimates that there would be a saving of expense by this measure. The Board, on the contrary, apprehend that it could not be carried into effect with any reasonable prospect of efficiency without a great increase of charge. Mr. Lushington allows only Rs. 500 per mensem for the native establishment of each Commissioner. This sum would barely provide the establishment of English Writers and Accountants which the Board think would be absolutely indispensable according to the list in the margin, which is upon the most moderate scale. But, besides the English establishment, the Commissioner must have an experienced Sheristadar and an establishment under him for the examination of native accounts and for the correspondence proposed to be carried on directly with the

English Department.

Extra, Half Pay.				Pay.					
Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
50	0	0	0 Head Writer or Manager	150	0	0			
70	0	0	0 Four Writers, at Rs 35 ..	140	0	0			
							290	0	0
41	11	0	0 Head Accountant ..	87	8	0			
17	9	0	0 Assistant do. ..	35	0	0			
							122	8	0
41	12	0	0 Translator			..	57	8	0
3	9	0	0 One Moonshy			..	16	8	0
							486	8	0
278	8	0							

native servants in the districts. The Board have made out a list of the establishment which they conceive would be requisite for this purpose, which is entered in the margin. The rate of pay proposed to be given to the Sheristadars is that of Sheristadars of the First Class in Collector's Cutcherries. With the addition of twelve peons these two establishments will involve a charge of Rs. 1,629 per mensem, or Rs. 19,548 per annum, for their pay alone. But, besides their pay, it will be necessary to allow batta to the servants while travelling. According to the principles of the rules by which batta is now regulated, the least that can be allowed on this account is half-pay within the maximum limit of Rs. 87½ per mensem. The statement in the margin shows that the charge on this account for a whole month will be Rs. 527-8-0. According to the plan of Mr. Lushington the Commissioner must be travelling at least eight months out of the twelve. Upon this computation the annual charge for batta will be Rs. 4,220, which, added to the estimated annual charge for the pay of the establishment, will make a total of Rs. 23,768. To this there will be a considerable addition on account of contingent charges for the carriage of records with the Commissioner on circuit, with other extra charges incident to travelling besides the usual saderward, of all which the Board can form no estimate.

Native Establishment.

Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
				Rs.					
87	8	0	Sheristadar	700	0	0			
60	0	0	Head Gumastah ..	120	0	0			
70	0	0	Four Gumastahs ..	140	0	0			
50	0	0	Two Moonshees ..	100	0	0			
3	8	0	One Dufterbund ..	10	8	0			
3	8	0	Ink-maker	7	0	0			
3	8	0	Masaljee	7	0	0			
							1,084	8	0
278	0	0							
21	0	0	Twelve Peons, at Rs. 7 ..				84	0	0
527	8	0	per mensem				1,629	0	0
			Per annum ..				19,548	0	0

Batta, Rs. 527-8-0 per mensem × 8 = Rs. 4,220 for eight months.

	Rs.
Batta	4,220
Pay	19,548
	23,768

	Rs.
Commissioner's salary	48,000
Establishment	23,768
	71,768
	4
	2,87,072

50. Mr. Lushington proposes to allow Rs. 48,000 per annum to each Commissioner to cover all his charges; this added to the charge for establishment as above estimated makes the total charge for each Division, exclusive of contingent expenses, Rs. 71,768, and the aggregate amount for the four Divisions Rs. 2,87,072 instead of Rs. 2,16,000 as estimated by Mr. Lushington.

	Rs.
	2,87,072
	2,16,000
Difference ..	71,072

51. But the Board conceive it would be judged necessary to give each Commissioner at least one European Assistant. This Assistant to have the experience without which his services could not be of great value, should be of the standing of a Sub-Collector, and his pay including tent allowances should not be less than Rs. 1,400 per mensem. At this rate the additional charge for four Assistants would be Rs. 67,200 per annum, and the grand total would be Rs. 3,54,272. The present charge of the Board's establishment including the salary of the four Members according to the sanctioned list is Rs. 22,913-6-8 per mensem, or Rs. 2,74,961 per annum, being less by Rs. 79,311 * than the estimated charge for four Commissioners and the establishments which appear to be absolutely necessary to enable them to perform the duties proposed to be committed to them, without reckoning contingent charges which, considering the distance to be travelled by the Commissioners annually in visiting the districts to be placed under their charge, must amount on the whole to a large sum.

	Rs.
	1,400
	4
	5,600
	12
	67,200
	2,87,072
	3,54,272

Enclosure in Mr. Secretary Chamier's letter, dated 11th March 1831.

	Rs.
	2,74,961
	35,000
	2,39,951

	Rs.
	* 3,54,272
	2,74,961
	79,311

52. But the Board have been informed by Government that it is not intended to continue the appointment of Fourth Member after a vacancy occurs; it is proper, therefore, in a prospective estimate to deduct from the present charge of the Board's establishment the salary of that officer, which is Rs. 35,000. This being done, the remainder is Rs. 2,39,961, or in round numbers Rs. 2,40,000, which is less than the estimated charge of the Commissioners and their establishments by Rs. 1,14,272.

	Rs.
	3,54,272
	2,40,000
	1,14,272

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

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

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

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

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

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

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

address the Government direct. On the whole the Board conceive that the correspondence under a system of separate Commissioners would necessarily be greater than the correspondence of the Board.

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

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

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

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

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

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

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

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

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

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

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

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

71. While this proposal acknowledges in some measure the utility of consultation in regard to the duties which Mr. Lushington would transfer to Commissioners, it appears to the Board to be very ill-adapted to the purpose of securing that benefit. The matters on which it

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

RESOLUTION—dated 4th September 1884, No. 3102.

In the letter above read the Government state that they are forced to take the whole question of the revision of the constitution and functions of the Board into consideration—

1*st*—By the orders conveyed in the letter from the Government of India, dated 30th January 1883, No. 537;

2*nd*—By the necessity for providing for the efficient performance of the duties of the Director of Agriculture, and for terminating the present somewhat anomalous conditions under which he works;

3*rd*—By the recent proposal to place the excise administration under a special head;

and they request the opinion of the Board on the proposals set forth in the remainder of the letter.

2. The Board have not been favored by Government with copies of any correspondence subsequent to the passing of Madras Act II of 1883, which may show that the Government of India are not perfectly satisfied with that Act and its effect in modifying the constitution and working of the Board, while the Board have good reason to believe that that Government are quite satisfied with the Act, and have resolved not to interfere further with the Board unless moved so to do by the Madras Government. They consequently fail to see how the Madras Government is forced by the Government of India letter of 30th January 1883 to re-open the question, seeing that it was settled by Madras Act II of 1883, which became law in May of that year. Nevertheless, they are quite ready to meet the wishes of Government as far as possible, and will therefore address themselves to examining their proposals, which, put briefly, are as follow:—

(1) That the Board should not be abolished, but should consist of four Members, to be called Commissioners, who should be Messrs. Thomas, Garstin, Wilson, and Bliss; Mr. Whiteside vacating his seat to make room for the last-named gentleman.

(2) That all the subjects with which the Board now deal should be distributed among the four Commissioners (except Local Funds, Forests, and Survey, which the Government propose to administer directly themselves), none apparently being reserved for joint disposal by the collective Board.

(3) That Mr. Wilson should be Commissioner of Agriculture and Settlement and should have transferred to him the Board's Head Sheristadar with the whole of his establishment and the Board's Second Assistant, while Mr. Bliss should be Commissioner for Separate Revenue,* and should take exclusive possession of the whole of the establishment maintained in the Board's Office for the tabulation of the statistics of sea-borne trade, as well as of such portion of the Board's general office as may be held to be devoted to the branches of revenue which he is to administer.

* Salt.	Sea Customs.
Abkári.	Land Customs.
Opium.	

(4) That the remaining two Commissioners should be Land Revenue Commissioners, and dispose of the subjects detailed in paragraph 7 of the letter under reply, one of which is the "Court of Wards." Nothing, however, is said as to establishments for them.

(5) That the Commissioners should dispose of their work independently of each other, having separate offices, being addressed separately, and printing their names at the head of their Proceedings.

(6) That the salaries of the Commissioners should be altered as proposed in paragraph 8 of the letter under reply, and that, in view of the transfer of Local Funds and Forests to the direct control of Government, the pay of the Board's two Secretaries should be reduced to Rs. 1,400 each.

(7) That the Commissioners should have their head-quarters at Madras, but should be expected to move freely about the country.

3. The principal change which the proposals of Government appear to be intended to effect is the abolition of the reservation of any subjects for disposal by a "full Board," that is, if those proposals are judged by the distribution of the Board's work suggested in paragraphs 4 to 7 of the letter under reply, but this would be a complete destruction of the Board in its collective capacity, which the Government say they *by no means* wish to effect, and, moreover, cannot be done without an alteration of the law, which the Government say they do not contemplate. Their desire is, *without* abolishing the Board, to reconstruct and adapt it, *so far as existing law permits*, to the changed and modern conditions of the administration. The Board are, therefore, doubtful whether the proposals of Government are really meant to go so far as above stated, and whether they do not rather contemplate the retention of certain subjects as "full-Board" subjects. This seems most probable, because, apart from the power vested by law in the Board of reserving certain portions of their work for disposal by two Members or by a full Board, the Government pledged themselves, during the debate on the report of the Select Committee on the Bill, which is now Madras Act II of 1883, to reserve certain subjects for disposal by a full Board of at least three Members. If, then, the Government have no intention of interfering with the Board as a collective body in its disposal of certain reserved subjects, the Board think there will not be much difficulty in meeting their wishes as to the distribution of all other subjects among the Members, to be disposed of by each of them independently of the others, as this is very nearly what is being done now. The only difference will be that, whereas every Member may now inform himself if he pleases, by means of a daily abstract, of every paper that comes into the Board's Office, and can call for any such paper and peruse it and the orders thereon of the Member in charge of the subject to which the paper relates before those orders issue as the Proceedings of the Board, and, if necessary, impress his views on that Member, or bring the matter up before a full Board, under the system the Government propose to introduce no Member will be able to interfere with another Member's work, except at the invitation of the said Member.

4. The Board would here remark that neither the anomalous position of the Director of Agriculture nor the transfer of the control of the excise administration to the charge of Mr. Bliss (which the Government advance as two additional reasons for their present action) seems to the Board to necessitate any change in the constitution of their office or of its personnel. The Director's anomalous

position arises out of his being at the same time subordinate to the Board and yet a Member of it, and though they are of opinion that, if he is not a Member, he certainly should be subordinate to it, the Board are prepared to accept, with some modifications of detail, the proposals of Government as to the work to be disposed of by the different Members and the principle that each should dispose of his own subjects independently of his colleagues, *provided*, however, that the power of collective disposal of certain important matters by the full Board is maintained, and as Government do not propose to modify the law and are bound by the pledges they have given, very little change in the present procedure of the Board will be needed to meet the wishes of Government.

5. The Board see no objections to there being four Members at first and three later on, but they would prefer that they should continue to be called "Members in charge" as at present, instead of Commissioners. To the appointment, however, of Mr. Bliss in place of Mr. Whiteside the Board are unanimously of opinion that there are very valid objections. In the first place, such an arrangement would be premature; in the next, it is unnecessary; and, lastly, it would involve great injustice towards Mr. Whiteside and give him very just cause of complaint. Mr. Bliss is, no doubt, an officer of ability, but he is ten years junior to Mr. Whiteside, has only acted as a Collector for eighteen months, and then at intervals (as against Mr. Whiteside's service of nearly thirteen years as a Collector), and, consequently, has not that great general experience of district administration which every Member of the Board has hitherto possessed, and on account of which they have been usually selected. Moreover, Mr. Bliss has no experience whatever of Customs, Opium, or Abkári administration, and his subordination to the Board, for some time to come and until he has got his various departments into thorough working order, will be of positive advantage and assistance to him. Again, Mr. Bliss' transfer to the Board will do him no personal benefit. He gets the same salary now that he would under the Government scheme as Fourth Member of the Board, and it can hardly be worth while doing an injustice to Mr. Whiteside in order that Mr. Bliss may correspond direct with Government. That it would be an injustice to Mr. Whiteside to turn him out of the Board, after he has acted in it for upwards of two years and been *recently confirmed in the appointment* by Government, is too obvious to need demonstration. Moreover, it is apparent that, if Mr. Bliss was put into the Board because of his knowledge of Salt Revenue administration, the Government would, in a manner, always be bound in future to fill up one of the seats in the Board from the department over which Mr. Bliss presides—an arrangement which would probably soon prove embarrassing, and would certainly involve much injustice to a large portion of the Civil Service.

6. The Board also unanimously consider that certain subjects should continue to be reserved for disposal by a full Board. They suggest the following:—

1. Court of Wards.
2. Trade and Commerce.
3. Conduct of public officers.
4. Zemindaris.

At present, the number of subjects is considerably larger, but the Government will, of course, remember that, when the Board submitted their first distribution list* under the new Act, the number of subjects proposed to be reserved by the Board as full-Board ones was slightly increased by the Government, who raised it to eleven, besides those reserved for disposal by two Members. All other subjects than the four above proposed to be reserved for disposal by the full Board may be distributed as Government propose, except that the Board think that Season Remissions (4-*e*), Kistbandi (4-*b*), and Irrigation Works (3-*a*) should be reserved for disposal by the Land Revenue Members. As regards the transfer of Local Funds and Survey to the direct control of Government, there is no objection; but as regards Forests, the transfer from the control of the Board will not be possible till the law is altered, for "Forests" is a branch of Revenue administration, and therefore must remain with the Board, to a member of which the administration of

* Letter, dated 2nd June 1883, No. 1554.

the Forests is at present by law assigned. The Board have been influenced in their selection of subjects to be reserved for disposal by a full Board by their intrinsic importance as regards Nos. 1, 2, and 4, and they have added No. 3 (Conduct of public officers) because they are of opinion that one of the strongest objections to the system of individual and independent action proposed by Government for the Commissioners is the irritation certain to be engendered among district officers by their subordination to, and liability to reprimand in respect of their official behaviour by, a single Member of the Board. At present, when the Board in their collective capacity find it their duty to criticise or animadvert on the conduct of Collectors or other officers of standing and experience in the Mofussil, their remarks are received with respect, as being the joint expression of the opinion of three officers of the greatest experience in the service, or, at the worst, with angry submission; but such officers would feel deeply aggrieved at such action on the part of a single officer, who, as in Mr. Bliss' case, would be junior to, or at most the contemporary of, almost every Collector in the Presidency. As a case in point, the Board quote the words of Mr. Crole, the Collector of Madura, in protesting against what he fancied was the expression of opinion of a single Member of the present Board (although it really was not so) in a recent matter:—

"I am given to understand that Local Fund work, not being what, under the portfolio system, is called a 'Board's subject,' the Proceedings in question, although containing the individual opinion of the Member in charge only, went forth under the apparent sanction of the collective Board. Under this system, it has become possible for the reputation of a Collector, built up laboriously during a service of over twenty years, to be placed at the mercy of the opinions of a single individual."

"I submit that I am not unduly exaggerating the importance of the office which I have the honor to hold when I urge that any animadversions on a Collector, in an important matter of this kind, should receive the full assent of the collective Board."

7. Some revision of the Board's establishment will probably be advisable to meet the altered conditions under which the Board will work if the principle of independent disposal of subjects by the Members is given effect to. This question, however, is a subsidiary one which can be carefully considered after the changes contemplated have been finally accepted by the Government of India and the Secretary of State.

8. The plan of the Members having separate offices and issuing separate Proceedings with each Member's name at the head can, the Board think, be improved upon. They think a better plan will be to let the Proceedings of all Members issue, as at present, as Board's Proceedings with continuous numbers, but with departmental sub-numbers as is now done in the case of "Forests" Proceedings.

9. The proposal that the Members should submit separate administration reports may be accepted without much difficulty as it will probably amount to little more than the splitting up of the Board's present single report into four.

10. The work connected with Local Funds in the Board's Office is now, and has been for some time past, chiefly routine, and its transfer to the Government Office would not materially affect the work to be done by the Board's Secretaries. The Board do not think, therefore, that the transfer of this one subject to the direct control of Government is a sufficient reason for reducing the pay of the Secretary and Sub-Secretary to the Board as proposed. Not one of the least benefits of the present system is the advantage which the salaries now drawn by the Secretary and Sub-Secretary to the Board offer for the selection by Government of the ablest juniors to fill those posts, and the Board feel it is only due to the various able officers who have successively filled them to state that the eminently satisfactory and efficient manner in which the Board's work has been done for many years past is to a great extent due to the ability of the Secretaries and Sub-Secretaries selected by Government. They, therefore, strongly recommend that, for the present at all events, no such reduction be made. If it is effected, however, the salaries should be at least Rs. 1,500 a-month, rising by yearly increments of Rs. 100 a-month to Rs. 1,800, so that the Secretaries could be

selected from among the most able and experienced Sub-Collectors, and would stay in the Board's Office till they could look forward to getting major Collectorates. On the fixed salaries proposed by Government the choice of Secretaries would be limited to the grade of Head Assistant Collector, and the Secretaries might even prefer going to Sub-Collectorates on Rs. 1,254 a-month to staying at the Presidency town (where their expenses would be greater) on Rs. 1,400 a-month, because by this means they would get back into the regular line of promotion and acquire the experience necessary to justify their promotion to Collectorates. There would thus be a constant changing of Secretaries, which would materially affect the efficient transaction of business.

11. The sedentary character of the Board which the Government look forward to abolishing might have been got rid of many years ago, or at any moment since, if the Government had only authorized the Members of the Board to tour systematically, and if such a general power is now conferred on them, the Board believe that great good would result. In 1878, Sir A. J. Arbuthnot, then a Member of the Viceregal Council, wrote a minute in connection with the question of the abolition of the Board (which was then under the consideration of the Government of India), in which he suggested "vesting each Member with a separate territorial jurisdiction and with distinct responsibility of supervision and of executive control;"* and the Board consider that a slight modification of this suggestion would answer every purpose and give the Board that power of close personal supervision which they do not at present possess, but which is undoubtedly of great value. The Board would propose that all the Members should be empowered by Government to go on tour when they please, provided that every district of the Presidency is visited by a Member of the Board at least once in two years. With three Members this could be managed by arranging for each Member to go on tour during the year for two or three months and visit four districts, staying about a fortnight in each, and visiting various taluk head-quarters. With four Members nearly every district in the Presidency might be visited once a year. The establishment necessary to accompany the touring Member would be small (probably two or three clerks and three or four peons would suffice), while the advantages resulting from personal observation of the country and of district officers, and the way they do their work, as well as the decision on the spot of questions not involving important principles, would be of great advantage, and would bring the Board into closer and more constant contact with the officers under their orders than is now possible. A diary would be kept by the touring Member, which would be laid before his colleagues on his return to Madras, while questions of importance might be settled during the tour after reference to the collective Board. There would, of course, be one difficulty arising out of the separate departmental system which Government advocate, viz., that questions might come up for decision by the Member on tour which belonged to another Member's department, and which the Member on tour would not be able to dispose of, unless vested by the Board collectively, under the Act, with the power of so doing; otherwise, the system the Government propose to adopt would render the touring of one Member at a time practically useless, and so create the very evil their proposals are intended to cure—since the touring of two or three Members at a time would prevent, or greatly delay, the disposal of full-Board subjects, and would be, to all intents and purposes, impracticable.

* Minute, dated 22nd July 1878.

12. The alteration of the salaries of the Board as proposed by Government does not commend itself to the Board. If any change is made, it should, they consider, be in the direction of equalizing all the salaries and making them the same as those of the High Court Judges, as is the case in Bengal and other provinces.

13. As regards savings, if the Government proposals for the distribution of the Board's present establishment between Messrs. Wilson and Bliss are given effect to, the Board doubt if any economy will be effected, seeing that additional establishments for the Land Revenue Member will be needed, which will probably cost at least Rs. 2,000 a-month, besides which there will be the cost of the additional Secretariat establishment to enable the Government to cope with the Local

Funds work. This additional expenditure will probably exceed the contemplated savings.

14. The Board have abstained from saying anything, on this occasion, on the question of the merits of a collective Board. The arguments in its favor will be found set out with great force in the papers printed, for facility of reference, with these Proceedings, and those arguments may be assumed to be unanswerable for they have never been answered. They consider that the safest, wisest, and certainly the most just, arrangement will be to leave the existing personnel of the Board as it is for the present, limiting the introduction of the proposals of Government to what the Board are prepared to accept, and leaving further modifications to be effected till experience has been gained of the working of the conjoint Salt and Abkári Department under the new law proposed to be shortly introduced to regulate the administration of excise, and until the next permanent vacancy in the Board which will admit of further change without injustice to any one.

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department.

Ed. J. W. Fischer.

Misc. 6196
Confl. No. 60.

22-11-09

REVENUE DEPARTMENT.

1884.

Board of Revenue,

MADRAS.

Original of
Go 1135 Rev dt 15-10-1884

Notes taken for Mr. Meyer.

Printed

Proceedings, dated 4th September 1884,
No. 3102.

Copy 10/9/84

Submitting remarks on demi-official from the Secretary to Government, Revenue Department, regarding *reconstitution of the Board's Office.*

Letter W. p. 15K

No. 1135. Dated 15th October

Re

ad Proceedings of the *d of Revenue, 4th September* 1884, *No.* 3102.

His Excellency the Governor-in-Cou
to find that the suggestions made for re-or
of the work of the Board of Revenue are
to so great an extent; but before proceedin
orders on the questions discussed, he
necessary to make the following obs
In the first place, the Government do not
~~given or existing any~~ pledge as to the t
the Board's work under Act II of 1
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question. Personal questions as to appoint
error memberships ~~are not suitable for discussion~~
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2. The Government are not blind t
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printed, was drawn up. Then the main prin
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revenue were unsettled; precise legislative
ments, regulating the action and defining the
tions of Revenue Officers, did not exist; an
Board was looked to rather as a referee a
criticising body, than as one invested with
functions. At the present time, however, pri
are settled, and what is wanted is the prom
and vigour and individual responsibility whi
unobtainable apart from administration b
dividual heads of departments. So far a
consultative element is required, it can be su
by the Council of the Governor, which will

be composed of officers fully qualified b
and ability, to deal with questions requi
ative discussion. For these reasons the
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subjects for the Collective Board; but the i
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departments of the administration than in
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which individual initiative is essential, in the
of the Commissioners of Separate Revenue
Agriculture.

3. The Government, however, are prepar
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retention of certain subjects as Collective Boa
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first, second, and fourth subjects suggested
Bord's para. 6 being so reserved, routine busi
conected with the administration of Land's Estat
being transacted in the Land Revenue Departmen
alone, and the collection and reduction of stat
of trade and commerce, external and internal, being
left to the Commissioners of Customs and Agricul-
ture respectively. But as to the third subject,
"Conduct of Public Officers," it is the opinion of
Government that the Commissioners of Separate
Revenue and Agriculture should have full power,
subject to the control of Government, of dealing
with their men. The ordinary District establish-
ments may remain under the control of the Land
Revenue members.

There will, of course, be no objection to the
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of Government in case of irreconcilable di
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lency in Council, sufficient concession to th
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that, for some time at any rate, the Land
departments will be under two members.

5. The designation of the function
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much consequence; but to mark the fact that
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Council resolves to decide that they shall be
as "Members of the Board and Comm
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must, however, insist on the separation of
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the several departments; for, if this be not ef
the separation of the work will not be real nor
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establishment is left for the Land Revenue members,
have forgotten the correspondence and petition
departments of their office, which include some
highly paid officials, amongst others a Registrar on
Rs.300 per mensem. The Board will understand
that, in effecting the re-distribution of the office,
the cost of the separate establishments must not be
allowed to exceed that of the present offices of the
Board, and of the head-quarter offices of the Director
of Revenue Settlement and Commissioner of Salt
Revenue.

6. In paragraph 6 of their proceedings, the
Board express the opinion that "Season Remissions,"
"Kistbandi" and "Irrigation Works," should be
reserved for disposal by the Land Revenue Mem-
bers. This seems to indicate that the Board
have not apprehended the princi on which it
proposed to separate the functions the
Revenue ar Mem

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The regulation of revenue instalments (kistb
most intimately connected with settlement, a
mainly rest on information collected in that
which is to be carried on under the direction
Commissioner of Agriculture. He has r
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irrigation works, and in carrying out the
of districts," with reference to famine p
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subjects named have a much closer connec
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than with the work of the Land Revenu
sioners. As to Forests, the Government
that as the law stands, the Board are
administration of Forests will therefore
at present, and the subject will be assign
the Land Revenue Members, as now.

7. The Government also admit
the Board's arguments in paragraph 1
pay of the Secretaries, and they will rec
sanction the rates of salary suggested, v
rising to Rs. 1,800. As to the secon
who is to be assigned to the Com
Separate Revenue, the question is con
the arrangement which may be nece
Salt and Abkari departments, and with
modification of the staff of the Colle
Customs and Madras. In regard to th
to the arrangements to be made
supra, the Board should obtain Mr.
Pending a comprehensive considerati
of the changes, orders will not be pa
Proceedings, No. 2052, dated 2nd Au

LAW SOLICITOR'S
2 OCT 84
OTTY BRANCH

Read Prov. B.C. Rev. 4 Sep
1884 No 3102.

H.E. the Lt. in C. is pleased to find that the suggestions made for reorganization of the work of the Board of Revenue are accepted, so far as they go, but before proceeding to that extent, Mr. Justice Gray asks for an order on the questions discussed, to which notice should be given.

Should it necessary in the first place to state that the Govt. are not aware of existing or pending pledges as to the treatment of the Boards work under Act II of 1883, and contains that the idea of a pledge of the sort is inconsistent with the relative positions of the Govt. and the Board; and in the second place he desires to call the attention of the Board to the fact that the recent confirma-

of its members was allowed.
~~duly~~ to meet a temporary difficulty and with an express saving that the confirmation should not prejudice the disposal of the present question. Personal questions as to the appointments to the ~~the~~ membership are not suitable for discussion either by or with the Board. Thirdly the Board can in no way interfere in the ~~Establishments~~ made in the beginning of Part 2 of these proceedings. Act II of 1863 has hitherto worked fairly but short of satisfying the ~~Expectations~~ wishes of the Government of India; but the scheme sketched by this Act and now ~~and~~ discussed is in every particular a real step in advance with them

2

2. The Government are not blind to the advantages of a consultative board in ~~some~~ conditions, ~~as~~ such as obtains when the Board was constituted, or even when the paper of 1855 ~~which they~~ ~~are desirous to maintain~~ is now reprinted was drawn up. ~~At that time~~ The main principles which shewed regulate the admission of the Governed were ~~the~~ and still, precise legislative enactments defining the limits regulating the action of the Executive ~~officers~~ did not exist; and the Board was looked to rather as a referee and ~~a~~ a criticising body, than as one invested with Executive functions. At the present time however principles are settled and

what is wanted is ~~that~~
the promptness & vigour
~~and~~
~~with~~ unobtainable ~~without~~
apart from
~~individual~~ administration
by individual heads of depart-
ments, and above all indivi-
dual responsibility for results.
So far as the representation
Element is required, it can
be supplied by the Council
of the Governor, which ~~will~~ always be
formed of officers ~~who~~ fully
qualified by experience &
ability, to deal with
~~matters of detail~~
questions requiring deliberative
discussion. For these reasons
the Government do not attach
great importance to ~~having~~ having
subjects for
the Collective Board

but the necessity for change
is of course more pressing
in some departments of
the administration than in
~~and~~ others, and ~~it is~~ in
the scheme of distribution given
the intention of Govt to keep
the ~~Local~~ subject ~~under~~ in
which individual initiative
is essential, in the charge
of the Commissioners of Local
and Revenue & Agriculture.
3. The Government however
are ~~but~~ prepared to yield
to the Boards' representation
& to permit the retention of
certain subject on collective
Board subjects; it being under-
stood of course that ~~the~~
matters of routine & trifling

consequence must be disposed
of by the members in depart
charge. ~~2nd~~ These remarks
to the first second and fourth
Objection ~~to~~ subject suggested in the Board's paper.
6 being so received, continue
business connected with the
~~Court~~ administration of
Wards' Estates being transac-
ted in the Land Revenue Dept.
alone, and the collection and
reduction of Statistics of Trade
& commerce, External Statis-
tical, being left to the
Commissioner ~~in charge of~~
Customs, & Agriculture respectively.
But as to ~~trade~~ the third
subject "conducting Public
Offices" it is in the opinion
of Govt. that the Commissioner
of Separate Revenue and

Agriculture should have full
~~control~~ power, subject to the
control of Government, of dealing
with their own ~~own~~. The the
ordinary District establishments
may ~~weight~~ remain under the con-
trol of the Land Revenue ~~retain~~
members.

4. This will of course be no
objection to the members in
charge of separate departments
being entitled to ~~notify~~ their
judgments in matters under
their separate administration
by reference to their colleagues
in the Board whenever they
see fit; but it is essential
to the attainment of the object
~~they~~ the Govt. have in view
that ~~they~~ they members should have freedom
of action, and that other members
should not be able to interfere

as of right before orders issued.
But it is contemplated that
the all the members should be
kept acquainted ~~by means of~~
~~circulation of~~ with the orders
issued in all departments under
the Board, and it will be open
to any member to ~~object~~ demonstrate by office note or minute
against orders issued by his colleagues
and if necessary to invoke the
interposition of Government in
case of ~~diff~~ irreconcilable difference.
~~Opinions~~ The Government
however
must ~~also~~ insist on the separation of the offices employed
in the several departments
and of the correspondence & proceedings
~~this being in their opinion~~
~~a sine~~ qua non without which
separation of the work & individual administration cannot
be a reality. ~~The designations~~

5. The designations of the functionaries in charge of the departments of the Board is not of much consequence; but to mark the fact that they the H.C. in C. resolve to decide members of the Board & Commrs of

The arrangement described in this and the preceding paragraphs are in the opinion of H.E. in C. sufficient concession to the principle of collective working; especially considering that for some time at any rate the Land Revenue departments will be under two members.

60

The Board will accordingly proceed without delay to prepare a prohibition statement in which the redistribution of the offices shall be set out. With regard to this question the Board have misapprehended the suggestion made by Govt. & have forgotten the existence of a large body of their own office. The Govt. did not say that the whole of the Secretary should go to the department of Agriculture, but only that part of it (vide para 5 of the letter of 26th July); and the Board in stating that no establishment is left for the Land Revenue members have forgotten the correspondence & petition department of their office, which includes some highly paid officials, amongst

others & Registrar on Rs.300
per mensem. ~~The Board must also bear in mind that~~

6. In paragraph 6 of their proceedings the Board express the opinion that the "Season Remissions" "Kistbandi" and "Irigation Works" should be reserved for disposal by the Land Revenue Members. This suggestion seems to indicate that the Board have not apprehended the principle on which it is proposed to separate the functions of the Land Revenue & Agricultural Members. It is intended that the former shall be merely fiscal Officers & deal only with collections & Revenue accounts; which will be the duty of the Collector & collects & make Collectors will be the disposition of available. All information relative to the condition of agriculture and

The Board will understand that, in effecting the redistribution of office, the work of the separate establishment must not be allowed to exceed that of the present offices of the Board & of the head quarter offices of the ~~Rev~~ Director of Revenue Settlement & Commissioner of Salt Revenue.

the agricultural classes, and he will be the proper functionary to deal with administrative arrangements bearing on that condition. By "Season Remissions" the Govt. mean not ordinary cases falling under the Remission rules, and dealt with under those rules by Collectors; but the applications for Special remissions from for floods or drought. The Commissioner of Agriculture will receive all returns of prices & rainfall, and of cultivation; & he will certainly be best equipped for deciding ~~on remissions~~ or advising Govt. upon, the cases above described. The regulation of revenue instalments is most intimately connected with settlement, and must mainly rest on information collected in that branch, which

the
is carried on under the direction
of the Com.r of Agriculture.
He has now to prepare the
Capital & Income account
of the Improvements works
& in carrying out the "analysis
of districts" with reference to
famine protection, which is
one of his chief duties, he must
acquire a vast amount of
knowledge of the condition of the
minor works. It seems there-
fore that the three subjects
named have a much closer
connection with the functions
of the Commissioner of Agri-
culture than with the work
of the Land Revenue Commis-
sioners. As to Forests, the
Govt. of India have the

Law stands the Board are
right. The administration
of Forests will therefore remain
as at present, and the subjects
will be assigned to one of
the Land Revenue members,
as now.

7. The Govt. also admit
the force of the Board's ar-
gument in favour of the
& they will recommend, for sanction
the rates of salary
suggested viz. Rs 1500 rising
to Rs 1800. As to the second
Secretary whose duties are assigned
to the Commissioner of Separate
Revenue, the question is com-
plicated with the arrangement
which may be necessary in

the Sal- & Abkari department
dwith the proposed modifi-
cation of the staff of the Col-
lectorate of Sea Customs and
Madras. In regard to this
matter & to the arrangements
to be made under para 5. supra
the Board should obtain Mr.
Bliss' views. Pending a comprehensive consideration of the
6. The Government about whole of the charges ~~involved~~, orders
will not be passed on Board's prop.
No. dated.
consider the Equalization
of the Salaries of the members
of the Board to the detriment,
it is feared that the Board
is in error in stating that in
other provinces members of
Revenue Boards. the Board draw the same
Salaries as High Court Judges.
This is not the case even in
Lower Bengal. H.E. the Gov and

think the
~~is anomalous~~ does be members of the Board
between position of the
of Revenue, which is not
an independent body, and
Colors & that of Judges of the
High Court

than under the scale
of Salaries already proposed.
the danger apprehended by
the Chief para 5 of the Board's
proceedings appears to be
imaginary. The Chief of
Separate Revenue will always
be a Civil Servant of high
standing; & it is in the
last degree unlikely that a
man with such
from a Presidency Chief of
Salt Revenue & a seat
in the Board. The case
would at any rate be worse
than it is, if the Board's Sug-
gestion for Equalizing Salaries were adopted.
9. As regards touring of members
the Govt. observe that even
when on tour will look after

the business of his own department.
the Agricultural & Separate Revenue Comrs
ment, & will be as competent
when on tour as they
upon orders ~~to remain at~~
will be
~~head~~ at headquarters. Of
the Settlement Land Revenue members
one should be almost always
on tour, and if personal con-
ference between him & his col-
leagues is ~~even~~ frequently necessary, he
will be able ~~to participate~~ to
visit the Presidency with
a week at furthest. For less important
matters, the powers conferred by
Section 23 Regn. I of 1803 may be
found useful. Full Board subject
will I also fear that inconvenience
from absence of some of the members
will probably be rarely felt.

REVENUE DEPARTMENT.

No.

From Board of Revenue

Dated 4 September 1884. No 5102.

FOR ORDERS.

Dated 26 July 1884.

I think that two im-
portant changes may
be carried out gently and
with some regard to
the interests of present
incumbents. Leaving
further economies to be
effected when the next
vacancy occurs — to
anticipate improved
administration and
increased control
from the changes and
in these circumstances
I should not like the
Board took to a great
saving — some economy
may doubtless be effected
without hardship — Rs
~~already~~ saved Rs 250
x 12 = 3000 on the salary
of the 2nd member and
5 to Rs. Police Commissioner

This is the reply of the Board to the letter suggesting a scheme for the reconstitution of the Board & its work. They submit the following remarks thereon.

1. There has been no official communication with the Govt of India since the passing of the Madras Act II of 1883, but it is known also from the statement that that Govt are satisfied with the Act and do not desire to interfere further with the Board's action. It is so by the Govt of Madras. That

act, so far as it has hitherto been worked, falls far short of the suggestions of the Govt of India in para 8 (3) of their letter 30 Jan. 1883 No 537; but the scheme proposed by Govt, which can with very few modifications be carried out by under Act III of 1883, is a real and full compliance with them. It is a Monopoly (1) basis of the constitution & functions of the Board." (2) The number of members, though it remains four, is practically reduced, as Mr H instead of three members, a Salt Commr & a Director of Settlement, will in future be the Board, & eventual reduction to three is contemplated.

Each got a personal assistant on Rs 500 & that the services of the latter might be dispensed with, should some vacancy occur for the present incumbent — in the case the Secretary might be retained on his present salary. There is a good deal in what is urged by the Board at para 10 of their Pro: Relieved of local fund work and a good deal more which does devolve on him but which will under the new arrangement pass to Messrs Elias & Wilson, he will have no difficulty in disposing of what is left single handed — I propose then as a permanent arrangement (certainly to be revised when the next permanent vacancy occurs) the following

* In file relating to "New districts for N.P."

1. Thomas — 3750
2. Gupta — 3400 — 5 - 4
3. Rivaz — 3016 — 10 - 8
Gubbay — 2000 — Secretary
4. Wilson 3250 — Under Secy to Govt Legislative
5. Bliss — 3000 — Commissioner Salt Revenue & Customs
Rs 18425

Consumption Salaries 2 annas

This shows a saving of Rs 750 on the present cost of the Board and leaves Messrs Wilson & Bliss not withstanding that it provides an additional Rs 6000 annually to the pay & allowances of the former — & a member of the Board who will probably draw something more than the present Secretary.

(3) Miscellaneous Revenue is taken to be found under the Salt Customs commissioner; (4) Wilson Services of the Director of Revenue Settlement are utilized, (5) the Local fund administration is to be transferred to the Secy's Office. Then all the suggestions of the Govt of India are complied with.

3. Para 3 of the Govt Pro: It was certainly the intention that no subject should be dealt with by the collective Board. It may be provided however that the members in charge of departments should be at liberty if they deem it to forthwith record their judgments (on the N.W.P. scheme) by reference to the members. The debates in the Council

there nothing of any kind given by Govt that certain Rub. sent should be received for full Bond; but then appears from the Stat. Scheme (Ps. 13 of the Proceedings of the Council last up) to have been some understanding with Govt. He says that in the execution of that scheme there occurs a saving of £36,200 by the publication of the distribution list. With a view to this arrangement, and to them in para 5 of the present Proceedings.

I submit that the advantages expected to be derived from a Consultative body are sufficiently secured by (at present at least) by limiting the attention of two

discontented -
vested interests and
legitimate claims are
always respected &
liberal compensation
given when
be made where
public interests
require them being
set aside - Whether
vacancy
the Board members
will be reduced by one
and a further saving
will accrue.
I don't think we
should pluck the pear
but let it fall from
the tree as it ripens
to see why

15/9

I hardly think there
is any
in this case though
the Board assent to
(paragraph 5) that
Whiteside
confirmed in his opn
from which
We all know
this was

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members in the Land Revenue Branch, and if them members are to fortify their decision by consulting the Board in matters of judgment by consulting the temporary.

Where, no exception can be taken to the arrangements of the four subjects mentioned in para 5, all except the Trade & Commerce are in the proposed scheme assigned to the two members in charge of Land Revenue.

External trade, Inland trade & Commissioner, & internal trade & the Commissioner of Agriculture & Statistics, and the duties of these officers might be confined to Statistics and Trade & Commerce (General) be assigned to the two members in charge of Land Revenue.

The Board seem to have misunderstood the principle of the division of Land Revenue

as it now is, between the Com.rs of Agriculture and the Land Revenue Com.rs It was suggested that the latter shall henceforth be merely fiscal Officers and deal only with collection & revenue amounts; while the former will be the Dept.t dealing fully with information relative to the condition of the agricultural classes, & the functionary who should deal with all administrative arrangements bearing on that condition. All returns of rainfall, Agricultural

will go to him, and he will be best able to decide as to seeing on account of season; while the regulation of Revenue

. here can do all the consultation necessary both when one of these is abolished how then? this requires reconsideration.

is most intimately connected with settlement, and the agricultural information obtained in that process; ~~absorbed~~ and in carrying out what the Govt. of India calls the "analysis of distress" he must acquire a vast amount of information about the minor works of irrigation the loan should be spent on the capital outlay amounts of the larger works. It seems therefore that the three subjects named have a much closer connection with the functions of the Com.rs of Agriculture than with those of the Land Revenue Com.rs

4. The subjects assigned to the departments of Judicial

As to "Conduct of Public Offices" I submit that the Land Revenue Com.rs could extend only to the general establishment of Collectors. The Com.rs of Revenue & Agriculture should deal — under Govt. — with the men of their own departments

Revenue and Agriculture
are especially those which
require individual Energy,
& for which a Board is un-
suitable. For the rest, the
two Land Revenue men will
fully supply the consulta-
tive element in ample measure.

~~5. The Board's Separation~~

5. I submit that the separa-
tion of the Office & correspon-
dence (Paras 8 & 9) is an
essential of the new scheme.
If this is not done carried out the separa-
tion of the functions of the Com-
missioners will be incomplete
& futile. The benefit of indi-
vidual initiative & responsibility
in the departments which especially
require it, which are those
~~which will be lost if they~~

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held and which the Commissioners
of Separate Revenue & Agri-
culture will be lost if they have to work
with the same office & staff
as the Land Revenue Commis-
sioners, or are merged in the
"Collective Board". To mark
the separation as distinctly
as possible with
I submit that the designation
of Commissioners (not of
Members in charge of Departments)

7. There is some force in the
argument in para 6. that
as Forest is a branch of the
Revenue Administration the
Board cannot be deprived
of control over it without
a change in the Govt. Reso.
I of 1903 vesting the Board
with the superintendence
of the revenues from whatever
source they may arise; and
Forest Collections are undoubtedly

Q 22 re Selection of
the Land Revenue
members retaining
the designation. Here
is the convenience of there
being no legislative
alteration existing Regu-
lations & Acts relating
to the Board
Yes

revenue. This necessitates either clearing Forests, as at present under the Land Revenue Commissioners, or perhaps under the Conservator of Agriculture. 8. As to the Establishments, the chief reason for the reduction in pay is that it is expected that under the new scheme the members will do more of the work themselves. The question too is complicated with that of the arrangements which Mr. Bliss will require at headquarters, but the Board's idea for both may perhaps be allowed & the salary of the Land Revenue Secretary at any rate fixed as they propose. (Para 10). As to Establishments for the Land Revenue Commissioners

Correspondence with Land Revenue Officers

W. Smith Esqre and two Secretaries to the Land Revenue Officers

(para 13) they make a mistake. It was not proposed that the work of the Cutcherry should go to the Commissioner of Agriculture. (Vide para 5 & of the letter from Govt.) but only the printing part. Besides this there remains the whole of what is known as the Correspondence department, comprising many clerks headed by a Registrar on Rs 300, & also the petition department. There can be little doubt that the Secretariat Offices can be amply equipped out of the Board's present establishment, especially having my and the last Asst, in the general stirring up which the Board's work will undergo in March

it will be found possible to get rid of a great deal of it as obsolete or useless.

9. As to touring of members. Each man ought when on tour, look after his own business; and if the department can be separated without inconvenience at headquarters, so they can be on tour. In these days of rail & telegraph, one of the Land Revenue Commrs might be almost always on tour, & the whole Presidency be visited by within 18 months or two yrs.

10. As to salaries. The sum total asked for the four Commrs is Rs 13500 per mensem, of that now drawn by the four members is Rs 13175, giving averages of Rs 3375 & 3294 respectively.

Commissioners

Bengal. 7 on Rs 2916
2 - 2500
9

Bombay.
1 on Rs 4166. (Sind. This appt is nearly analogous.)
4 " - 3500
5

N.W.P. & Oudh.
5 on Rs 2916.
1 " - 2500
1 " - 2000

Punjab.
10 on Rs 2916.

Boards of Revenue

Bengal.
2 on Rs 4000

N.W.P.
2 on Rs 3500.

Punjab. Financial Commr Rs (?) *

* Civilian not mentioned.

Low level scale of salaries of members of Commissioners proposed by Govt (page 4 of Bd's Sept 82 No 3102)

The salaries of members of the Boards of Revenue & Commissioners in Bengal, Bombay, N.W.P. & Oudh & the Punjab are given in the margin. There ought to be some difference between the salaries of members of the Board & High Court Judges. A rate of Rs 3500 for all four members might perhaps be conceded. With reference to the last head of para 5, the great disproportion of pay would make it impossible to select a Dy Commr of all for the headship of the department. The Commr of Settlement Revenue will always be a Civilian of high standing.

11. Instructions are required

whether an order is to go upon the Board's Proc.ˢ or a letter to India, or both. If an order, I submit that the Board should be told the purpose prohibition statement for separating the Offices; it being a condition that, except for ~~subject to~~ the claims of existing incumbents where pay will not be reduced, the cost should not exceed that of the lowest offices of the Board of Sale & Settlement head quarter offices.

W.H.

I.O. first draft will be in form of a G.O. which can contain all details & will only need to be forwarded with letter covering letter

C.C.C. 1/9

8-3-13

No. 1135

8-3-13

17/9/15

10-11-15

20/11/20

8/5/20 RL

=23 II C

23/3/34 D

3-8-34 II

19-7-3 10

11/3/38 II

3-3-39 II