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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue
DEPARTMENT

G.O. No.
B.P. No.

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Dated

15. 10. 1884 196-

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15TH OCTOBER 1884, No. 1135, REVENUE.

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, Abkari, 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

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.

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.

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. Even-

ually 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.

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.			Present.		
	RS.	A. P.		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	2,250	0 0
			(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	..	..	..	..	..
Sea Customs	..	..	..	..	..
Land Customs	..	..	..	..	..
Stamps	..	..	..	..	..
License Tax	..	..	..	..	..

* 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 Abkari 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

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.
Madras	138,318	31,281,177	9	20,694	6,973,697	Rs. 465,600	Rs. 51,733
Bengal	186,247	32,763,271	4	31,115	4,087,301	335,000	83,750
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.

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—

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.	Popula- tion.
Ganjam	8,313	1,520,088
Vizagapatam	18,344	2,150,193
Godavari	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
Tinnevely	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	3,978,840
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 Popula- tion.
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.

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

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

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.

* Establishment..	RS.	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. 13,128 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:—

Cost of the Board of Revenue, including Local Funds Establishments	RS.	Cost of Commissioners and their Establishments ..	RS.
Deduct Trade Establishment to be transferred to the Collector of Sea Customs ..	2,72,807	Additional Establishment in the Government Office ..	4,13,496
..	13,423	..	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

STATEMENT OF PETITIONS FOR THREE YEARS.					
Year.	Total Number of Petitions.	Un-stamped and other Petitions.	Regu-larly stamped Appeals.	Collector's Orders confirmed.	Collector's Orders reversed or modified.
1876	3,225	2,185	1,044	822	222
1877	2,933	2,134	549	456	83
1878	2,540	1,714	826	705	121

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, curmums, 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.

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 1851, No. 611.

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 Udalt.

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

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

(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.

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 a 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.

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

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

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

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 Guntur and Cuddapah, and in the

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

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.

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.)

To Government, dated 22nd January 1855.

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 deputing 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. 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 65 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. 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.

Paragraph 58.

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

See Regulation I of 1803.

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.

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.
Abkari.	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 1856. 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 Regulation VI of 1831. 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.

15. Another important office of the Board is to supervise Yeomahs and Imams, or all Regulation IV of 1831. 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 assigned to the charge of the Board of Revenue by Regulation VII of 1817.

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 of 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. • C.O. Book, page 530.

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.

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 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 discretionary 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.

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 abkari 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.

28. 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, Guntur, and Vizagapatam, Masulipatam, Nellore;

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

the southern, the districts of—

Tanjore, Salem, Madurai, and Trichinopoly, Coimbatore, Tinnevely;

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.			
Rs.	A.	P.	Pay.
50	0	0	Head Writer or Manager.
70	0	0	Four Writers, at Rs 35 ..
43	12	0	Head Accountant
17	8	0	Assistant do.
43	12	0	Translator
3	8	0	One Moochy
228	8	0	

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

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 Cutcheries. 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 sadeward, of all which the Board can form no estimate.

Native Establishment.			
Rs.	A.	P.	Rs.
87	8	0	Sheristadar ..
60	0	0	Head Gamastah ..
70	0	0	Four Gamastahs ..
60	0	0	Two Moonshees ..
3	8	0	One Dufferbund ..
3	8	0	Ink-maker ..
3	8	0	Masaljee ..
278	0	0	
21	0	0	Twelve Peons, at Rs. 7 ..
527	8	0	per mensem ..
Per annum ..			19,548 0 0

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

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

usual sadeward, of all which the Board can form no estimate.

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

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

	Rs.
	1,400
	4
	5,600
	12
	67,200
	2,87,072
	3,54,272
	Rs.
	3,54,272
	2,74,961
	79,311

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.

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

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

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.

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 Collectors 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 Sadder 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 discussions 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 Dindigul, the Jaghire North Arcot, Tanjore, &c., in which they have had occasion to many different considerations to local peculiarities, and how misunderstood by persons acting as of expediency.

63. If the system is not yet so settled and defined authority to the correction of abuses, it follows that Mr. Lushington himself the time is not yet come when he adequately supplied by individual agency, or could be adequately supplied by individual agency, or could public interests. But, in the opinion of the Board, even 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 liberally as to render the temptation to fraud unequal to the desire of retaining and the fear of 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 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 Madras 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 (farther 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 sources 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 Madras 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 it 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 Madras 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 founded on the information on the case forming a decision on the case from frequent intercourse or from the fact that the abuse has escaped his own character in some degree.

69. But admitting, for the sake of argument, that it would be desirable that a Commissioner should be always "present," always officers and investigate the complaints could be effected by the appointment of Commissioners to act upon their own able 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 if 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—

- 1st—By the orders conveyed in the letter from the Government of India, dated 30th January 1883, No. 537;
- 2nd—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;
- 3rd—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
- | | | |
|---------|---------------|--|
| * Salt. | Sea Customs. | Mr. Bliss should be Commissioner for |
| Abkari. | Land Customs. | Separate Revenue,* and should take exclu- |
| Opium. | | sive possession of the whole of the establish- |
- ment 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.

- (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 Abkari 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

* Letter, dated 2nd June 1883, No. 1551. 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

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 feel 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. Arbutnot, 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

* Minute, dated 22nd July 1878. 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.

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 Members 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 Abkari 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.)

(Signed) E. GIBSON,
Secretary.

To the Secretary to Government, Revenue Department.

Order—dated 15th October 1884, No. 1135, Revenue.

Land Revenue No. 131.

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

2. The Government are not blind to the advantages of a Consultative Board in conditions such as obtained when the Board was constituted, or even when the paper of 1855, which is now reprinted, was drawn up. Then the main principles which should regulate the administration of the revenue were unsettled, precise legislative enactments regulating the action and defining the functions of Revenue officers did not exist, and the Board was looked to rather as a referee and a criticising body than as one invested with executive functions. At the present time, however, principles are settled, and what is wanted is the promptness and vigour, and the individual responsibility, which are unobtainable apart from administration by individual heads of departments. So far as the consultative element is required, it can be supplied by the Council of the Governor, which will always be composed of officers fully qualified, by experience and ability, to deal with questions requiring deliberative discussion. For these reasons the Government do not

attach great importance to reserving subjects for the Collective Board, but the necessity for change is, of course, more pressing in some departments of the administration than in others, and in the scheme of distribution it was the intention of Government to place the subjects in which individual initiative is essential in the charge of the Commissioners of Separate Revenue and of Agriculture.

3. The Government, however, are prepared to yield to the Board's representation and to permit the retention of certain subjects as Collective Board subjects, it being understood, of course, that matters of routine and trifling consequence falling under such heads shall be disposed of by the Members in separate charge. There seems no objection to the first, second, and fourth subjects suggested in the Board's paragraph 6 being so reserved, routine business connected with the administration of Wards' Estates and Zamindaris being transacted in the Land Revenue Department alone, and the collection and reduction of statistics of trade and commerce, external and internal, being left to the Commissioners of Customs and Agriculture 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 establishments may remain under the control of the Land Revenue Members.

4. There will, of course, be no objection to the Members in charge of separate departments being entitled to fortify 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 objects which the Government have in view that the single Members shall have freedom of action, and that other Members shall not be able to interfere as of right before orders issue. It is contemplated that all the Members shall be kept acquainted with the orders issued in all departments under the Board, and it will be open to any Member to remonstrate, by office note or minute, against orders issued by his colleagues, and, if necessary, to invoke the interposition of Government in case of irreconcilable difference. The arrangements described in this and the preceding paragraphs are, in the opinion of His Excellency in Council, 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.

5. The designation of the functionaries in charge of the departments of the Board is not of much consequence; but, to the fact that they belong to a collective body, His Excellency in Council reserves to decide that they shall be gazetted as "Members of the Board of Revenue and Commissioners" of such and such departments. The Government must, however, insist on the separation of the offices and of the correspondence and proceedings in the several departments; for, if this be not effected, the separation of the work will not be real, nor will individual administration be secured. The Board will accordingly proceed, without delay, to prepare a proposition statement in which the redistribution of the office shall be set out. With regard to this question, the Board have misapprehended the suggestions made by Government, and have forgotten the existence of a large part of their own office. The Government did not say that the whole of the cutcherry should go to the Department of Agriculture, but only part of it (*vide* paragraph 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 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 redistribution 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 headquarter 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 Members. This seems to indicate that the Board have not apprehended the principle on which it is proposed to separate the func-

tions of the Land Revenue and Agricultural Members. It is intended that the former shall be merely fiscal officers and shall deal only with collection and revenue accounts; while it will be the duty of the latter to collect and make available all information relative to the condition of agriculture and the agricultural classes, and he will be the proper functionary to deal with administrative arrangements bearing on that condition. By "Season Remissions" the Government meant, not ordinary cases falling under the remission rules and dealt with under those rules by Collectors, but applications for special remissions for losses from floods or drought. The Commissioner of Agriculture will receive all returns of prices and rainfall and of cultivation, and he will certainly be best equipped for deciding or advising Government upon the cases above described. The regulation of revenue instalments (kistbandi) is most intimately connected with settlement, and must mainly rest on information collected in that process, which is to be carried on under the direction of the Commissioner of Agriculture. That officer has now to prepare the capital and revenue accounts of the larger irrigation works, and 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, therefore, that the three subjects named have a much closer connection with the functions of the Commissioner of Agriculture than with the work of the Land Revenue Commissioners. As to Forests, the Government apprehend that, as the law stands, the Board are right. The administration of Forests will, therefore, remain as at present, and the subject will be assigned to one of the Land Revenue Members as now.

7. The Government also admit the force of the Board's arguments in paragraph 10 as to the pay of the Secretaries, and they will recommend for sanction the rates of salary suggested, viz., Rs. 1,500 rising to Rs. 1,800. As to the second Secretary, who is to be assigned to the Commissioner of Separate Revenue, the question is complicated with the arrangements which may be necessary in the Salt and Abkari Departments and with the proposed modification of the staff of the Collectorate of Sea Customs and Madras. In regard to this matter and to the arrangements to be made under paragraph 5 *supra*, the Board should obtain Mr. Bliss' views. Pending a comprehensive consideration of the whole of the changes, orders will not be passed. Board's Proceedings, No. 2652, dated 2nd August 1884.

8. The Governor in Council of the Members of the Board of Revenue. It is not desirable, nor does he think the position of Members of the Board of Revenue to that of Judges of the High Court. It is observed that the Board are in error in stating that in other provinces salaries as High Court Judges. Members of Revenue Boards draw the same salaries as High Court Judges. It is not the case even in Lower Bengal. His Excellency, therefore, adheres to the scale of salaries already proposed. The danger adverted to at the close of paragraph 5 of the Board's Proceedings appears to Government to be imaginary. The Commissioner of Separate Revenue will always be a Civil Servant of high standing, chosen on account of general administrative ability, and it is in the last degree unlikely that a man will ever pass direct from a Deputy Commissionership of Salt Revenue to a seat in the Board. The case would, at any rate, be worse than it is if the Board's suggestion for equalizing and increasing salaries were adopted.

9. As regards touring of Members, the Government observe that each, when on tour, will look after the business of his own department, and the Agricultural and Separate Revenue Commissioners will be as competent to pass orders when on tour as they will be at headquarters. Of the two Land Revenue Members, one should be almost always on tour; and, if personal conference between him and his colleague is ever urgently necessary, he will be able to reach the Presidency within a week at furthest. For less important matters the power conferred by section 23, Regulation I of 1863, may be found useful. Full Board subjects will be so few that inconvenience from prolonged absence of some of the Members will probably be rarely felt.

10. In conclusion, the Government hope that the Board will take the opportunity afforded by the scrutiny which must precede the division of the office to devise measures for the reduction of the Board's correspondence and work.

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Board of Revenue.

Govt. 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 —.