

(1) Number of pages

464

(2) Date of repair

11-11-40

(3) Initials of the Referencer

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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

396

Press

Mis.

Dated

18. 3. 1884.

Not to be folded or roughly handledDivision of Revenue
Establishments

CONFIDENTIAL

From

J. H. GARSTIN, Esq., C.S.I.,
Acting Second Member, Board of Revenue,
On Special Duty,

To

THE SECRETARY TO GOVERNMENT,
Revenue Department.

SIR,

In continuation of my report of the 9th ultimo, I have the honor to submit my proposals relative to the revision of the Revenue Establishments in the eight districts noted in the margin. The last of the reports called for from the Collectors of those districts, that from Ganjam, only reached me two days ago.

Ganjam.	Nellore.	
Vizagapatam.	South Canara.	
Godavari.	Madras.	
Kistna.	Nilgiris.	

2. *Ganjam*—The Collector asks for twenty additional hands for his own office, namely, nine Clerks, seven Accountants, and four Attenders. His present office establishment is of the same strength as that of the Vizagapatam Collectorate. There are only three Government taluks in each district, while, including the Zemindari tracts, the Vizagapatam District is more than three times as large as Ganjam. In Vizagapatam no increase of establishment was asked for by the Collector for his own office. Of the nine Clerks asked for by the Ganjam Collector, one is wanted to prepare Revenue and Magisterial statistics and prepare Jammabandi accounts, and a second to assist him. A third is asked for to attend to "the registers kept for supervising the collection of Abkari, Opium, License-tax, Toddy, and Land-revenue, and the collections in estates under Court of Wards, and prepare orders connected with these items," while a fourth Clerk is wanted to assist him in the above work. A fifth is asked for "to assist in fair-copying orders, which have now increased." The sixth and seventh hands are asked for to index English and Vernacular correspondence, and two more apparently for general work. I consider the Collector's application unreasonable, and cannot recommend that any of the Clerks applied for be sanctioned. It is true, no doubt, that there are four Clerks less in the Ganjam and Vizagapatam Collectors' offices than in other districts; but, on the other hand, they have a considerable staff of employes in the Agency departments of their offices, which other Collectors have not got. If the work of the estates under the Court of Wards is (as he says) so heavy as to need additional hands to dispose of it, the Collector can apply to the Court of Wards for further assistance.

3. Of the seven Accountants asked for, five are wanted for the Account Department, one for the Treasury, and one to assist the Huzur Sea Customs Clerk, who prepares the sea-borne trade statistics. There are three Accountants and two Staff less in Ganjam than in most other districts. In September 1882, the then Collector, when submitting his proposals for additional hands for his treasury establishment, asked for four Accountants only (*vide* Board's Proceedings of 7th March 1883, No. 645). The Board, in transferring the disposal of the matter to me, remarked that, as regarded Accountants, the increases proposed by several Collectors appeared to be in excess of requirements. I consider that the two Accountants wanted for the treasury and

to help the Sea Customs Clerk are unnecessary. They have not been asked for or granted anywhere else, and if two additional Accountants for the Account Department on 25 and 20 rupees, respectively, are sanctioned, the Collector will, I think, have got all the additional assistance he really requires. Of the four Attenders asked for, two are for the Correspondence Department, one for the Treasury, and one for the Account Department. Apparently, the Attender for the Treasury is wanted to do the duties of a Gollah. There are already three of these menials in the office, and considering that there is a Bank at which all the money-transactions of the Collector's treasury are performed, the application for the Treasury Attender appears to me to have been made without sufficient cause. Nor am I prepared to recommend either of the other Attenders asked for, seeing that there are already as many Attenders in the Ganjam Collector's office as in any other. I cannot refrain from remarking that, considering the long time that has been taken in supplying the information called for by me from the Ganjam Collectorate (my letter asking for it being dated the 12th April and the Collector's reply having only reached me on the 25th July), it would have been better if the Collector had scrutinised the papers forwarded by him a little more closely, as he would not then have sent me a memorandum of the reasons why the extra establishment needed for his office was wanted, ending in these words, "It is to be remembered that all out-door work is entrusted to the Treasurer, and the proposed Attender will be utilised for this description of work." The memorandum would seem to have been written by a Native. The Collector makes no recommendation relative to increasing the pay of the Head English and Vernacular Accountants. As the pay of these officers has been raised in all other districts, I have provided in the accompanying statements for the same increases being allowed in Ganjam, also for the abolition of the Telugu Translator's post, the increase of the English Head Clerk's salary to 200 rupees, and the transformation of the Huzur Sheristadar into a Deputy Collector at head-quarters as in other districts.

4. For the Principal Assistant Collector's office the Collector recommends one additional Clerk on 25 rupees and two Peons on 8 rupees each. It is difficult to understand why this officer should need a larger establishment than the Principal Assistant in Vizagapatam. He has charge of only one Government taluk besides one large and 31 small zemindaris, while in Vizagapatam the Principal Assistant Collector has charge of two Government taluks besides some zemindaris. The relative sizes of the two officers' charges are given in the margin. Until recently the Ganjam Principal Assistant Collector had three Clerks more than the Vizagapatam Principal Assistant Collector; but this inequality was rectified a few months ago. (G.O., dated 9th October 1882, No. 1423).

	Government. No. M.	Zemindari. No. M.
Vizagapatam Principal Assistant Collector	487	4,240
Ganjam do.	246	1,001

5. From the returns sent to me, however, it seems that the work of the Ganjam Principal Assistant Collector's office is a good deal heavier than that of the Vizagapatam Principal Assistant Collector's. The present incumbent has only been at Chicacole a few weeks; I have, therefore, consulted Mr. Grahame, who was there for some years, and he considers that an increase of establishment is necessary. I therefore recommend that an additional Clerk, on 20 rupees be sanctioned for the Principal Assistant Collector but not the two Peons, on 8 rupees, asked for. On the contrary, I propose that the existing two Peons, on 8 rupees, be transferred to the Senior Assistant and General Duties Deputy Collector, and that three Peons, on 7 rupees each, be entertained in their place as in Vizagapatam.

6. The Senior Assistant Collector does not ask for any additional establishment for his office, though the Collector, in his letter of the 17th July 1883, No. 2247, states that the reasons for the additional establishments and increases of salaries in all the offices, except his own, are stated in the Divisional officers' letters, of which copies were forwarded by him. From this it might be assumed that the Senior Assistant applied for an increase of establishment, especially as in the tabular statement of increases required, forwarded by the Collector, a Clerk, on 15 rupees, and a Record-keeper, on 20 rupees, are entered for the Senior Assistant's office; this, however, is not the case. I think a Record-keeper, on 20 rupees, may be sanctioned, and have provided accordingly in the accompanying statements.

7. The Collector recommends for the Assistant Collector's office an additional establishment of an Attender or Muchi, on 8 rupees, and a Sweeper or Massalchi on 6 rupees. I think these are not needed, in view of the proposals submitted by me as to altering the Assistant Collector's status.

8. A General Duties Deputy Collector has only just been appointed by Government to the district. I have provided for his office establishment on the same scale as that recommended by me for all other General Duties Deputy Collectors.

9. The cost of the Agency Deputy Tahsildar's establishments in Ganjam is debited to Law and Justice, but in Vizagapatam it is debited to Land-revenue. I am unable to explain the origin of this difference of practice. No proposals to increase any of the Agency Deputy Tahsildar's establishments have been submitted by the Collector.

10. The Collector recommends a Record-keeper and a Muchi for each of the three taluk offices; also two Gumastahs, two Revenue Inspectors, and two Peons for Berhampore Taluk; one Gumastah, one Revenue Inspector, and a Peon for each of the Chicacole and Gumsur Taluks; and a Shroff, on 10 rupees, for the Gumsur Taluk. The Berhampore and Chicacole Taluks have each already got ten Gumastahs instead of the nine usually allowed, but in Gumsur there are only eight. I think that a Record-keeper and a Muchi may be allowed for each taluk, especially as the Principal Assistant Collector reports that he hears that in the Chicacole Taluk the Gumastahs pay a Muchi out of their own pockets, but with a Record-keeper I do not think the additional Gumastahs asked for are needed. I would also recommend one Revenue Inspector and one Peon for each of the Berhampore and Chicacole Taluks, but none for Gumsur, where there are already four Inspectors, with average ranges of only 69 square miles and 2,883 holdings each. An additional Shroff for the Gumsur Taluk is recommended by the Revenue Board in their Proceedings of January 16th, 1883, No. 111. I think he may be entertained, as the average revenue of the taluk during the last five years has been a little over three lakhs of rupees.

11. The Collector further recommends an additional Clerk and Peon for each of the ten Deputy Tahsildar's offices in the district. I do not consider this is necessary. I propose to raise the pay of one of the two Clerks in each of the Deputy Tahsildars' offices in Ganjam to 20 rupees, as elsewhere, and as recommended by the Board of Revenue; and if my proposal to relieve one of the two Peons of the duty of Jail Warder of the Sub-jail is approved, the result will be equivalent to giving an additional Peon to each Deputy Tahsildar. The Principal Assistant Collector advocates a 3rd Clerk for each Deputy Tahsildar to perform primarily the duties of a Record-keeper. This I consider unnecessary. The Collector makes no proposals about Cusbah Magistrates. Having consulted Mr. Grahame on the point, I propose that a Cusbah Magistrate be appointed at each of the three Taluk Cusbahs, the Tekkali Sub-Magistrate being transferred to Chicacole as Cusbah Magistrate of that taluk and his office at Tekkali abolished. I have provided accordingly in the district statements submitted herewith.

12. *Vizagapatam*—The Collector makes no recommendations relative to any increase of establishment for his own office. I propose that the increase of pay recommended in all other districts for the Head English and Vernacular Accountants be granted in Vizagapatam.

13. The Principal Assistant Collector's establishment has recently been strengthened under the orders of Government (*vide* G.O., dated 9th October 1882, No. 1423); three additional Clerks on 25, 15, and 15 rupees respectively having been sanctioned, thus raising the Vizagapatam Principal Assistant's office establishment to the same footing as that of the Ganjam Principal Assistant's.

14. The only addition now asked for by the Collector for the Principal Assistant Collector's office is two Peons on 8 and 7 rupees respectively, on account of the feverish nature of the country,—a plea, however, of which I cannot (after consulting the present Acting Sub-Secretary to the Board, who has served a long time in Vizagapatam, as Principal Assistant Collector) admit the validity. I propose that the Principal Assistant Collector's Sheristadar be turned into a Head Clerk, as in other districts; that his two Peons, on 8 rupees, be transferred, one to the Senior

Assistant's office and one to the General Duties Deputy Collector's; and that in their place three Peons, on 7 rupees, be entertained for the Principal Assistant Collector. This will give him six Peons on 7 rupees, besides a Duffadar, as all Sub-Collectors have. With the saving by the reduction of the Subdivision Sheristadar's pay, I propose that the pay of the two Subdivision Tahsildars be raised by 25 rupees each. At present, they get only 150 rupees each, and are subjected to much temptation in this zemindari district. The Principal Assistant Collector's establishment now consists of six Clerks against eight in other districts, but the difference is made up by his having two Agency Clerks.

15. The Senior Assistant Collector has the same Revenue establishment as a Head Assistant. For his Agency duties, however, he has two other Clerks. No increase of establishment has been solicited for his office, but I think a Record-keeper, on 20 rupees, may be supplied to him with advantage.

16. The Special Assistant Agent is entirely an Agency officer, and as the cost of his salary and establishment is debited to "Law and Justice," I have not noticed the latter in this report, as they do not belong to "Land-revenue." I may mention, however, that the Special Assistant Agent asks that his Head Clerk's pay be raised to 75 rupees and that of the Second Clerk to 60 rupees. The Collector recommends that the salaries of these two officers should be raised to 100 and 50 rupees respectively, and that they should pass test examinations before appointment. The Special Assistant's range consists of the Jeypore Hill Tracts, and is feverish. It is difficult to get good men to serve there, and the raising of the salaries is a necessity in my opinion; but I have made no provision for it in the proposals now submitted, though I consider it expedient to bring the matter to the notice of Government. It can probably best be disposed of if the Agency establishments are revised as a whole.

17. A General Duties Deputy Collector has just been appointed to the District by Government, who has, however, hardly yet had time to take charge of his division. He will, of course, need an establishment, and I have, therefore, provided for one for him on the scale proposed by me for other Deputy Collectors.

18. As regards the Collector's office establishment, I propose to abolish the Sheristadar's and Translator's offices, and in their place to substitute a Head-quarters Deputy Collector and a Head Clerk on 200 rupees as proposed for other districts.

19. There are only three Government taluks in Vizagapatam, viz., Palkondah, Sarvasiddhi, and Golgondah. The first is rented to Messrs. Arbuthnot & Co. There is no Tahsildar in this taluk. In Golgondah and Sarvasiddhi the Tahsildars are both of the 5th Class. As already stated, I propose to raise their pay to that of 4th grade. The Collector proposes one additional Record-keeper, a Gumastah, and a Sub-jail Warder for each of these two taluks and one Revenue Inspector for Sarvasiddhi. Of all the other taluks (which, with the exception of Palkondah, are all Zemindari Tracts), there are only Deputy Tahsildars in charge. The Collector recommends that one of the two Gumastahs on the establishment of each Deputy Tahsildar should have his pay raised from 15 to 20 rupees, that all their Dufterbunds be turned into Gumastahs and paid 10 rupees, and that a Sub-jail Warder be allowed to each of them.

20. As there are only five Gumastahs in each of the taluks of Golgondah and Sarvasiddhi, I recommend that the Collector's proposals be adopted, but with these modifications. I would give an additional Revenue Inspector to Golgondah as well as to Sarvasiddhi, and a Dufterbund and Muchi to each taluk; and while raising the pay of the Deputy Tahsildar's Dufterbunds to 10 rupees, I would not alter their designation. As regards the Sub-jail Warders, the proposals I have made in paragraph 24 of my report of the 9th ultimo, that the Jail Department should provide their own Sub-jail Warders, if accepted, will meet the case; but if that proposal be negatived, I think that an additional Peon should be added to every office where there is a sub-jail. I have assumed, however, that my proposal will be accepted, and have, therefore, made no provision in the accompanying statements for an additional Peon for the taluks of Vizagapatam.

21. I propose, in addition, that a Cusbah Deputy Tahsildar and Magistrate on 70 rupees and a Head Accountant and Treasurer on 50 rupees be appointed in each

of the Sarvasiddhi and Golgondah Taluks, in lieu of the Taluk Sheristadars as in other districts, although the magisterial work in these taluks is not heavy, as such an arrangement will free the Tahsildars for out-door work.

22. There are four Deputy Tahsildars and Sub-Magistrates in the Special

<i>Special Assistant Agent's Division.</i>	
Deputy Tahsildar ..	{ Koraput.
	{ Nowrangpur.
	{ Kotpad.
	{ Malkangiri.
<i>Senior Assistant Agent's Division.</i>	
Deputy Tahsildar ..	{ Rayagada.
	{ Gunapur.

Assistant Agent's Division and two in the Senior Assistant Agent's as shown in the margin. No proposals have been made by the Collector relative to any of these Deputy Tahsildars, although the salaries of these officers and of their establishments are all debited to "Land-revenue." The Gunapur Deputy Tahsildar's establishment is paid excep-

tionally well, the two Gumastahs getting 25 and 20 rupees respectively, and the Dufterbund 10 rupees, instead of 15, 15, and 7 rupees respectively, as elsewhere. The Rayagada establishment is of the usual strength and paid according to the standard scale. The Deputy Tahsildars in the Special Assistant's Division (Jeypore) have no Dufterbunds, but one of their two Gumastahs is paid Rs. 20. The Revenue Board recommended the appointment of an Attender or Dufterbund on 8 rupees to each of these four officers in their Proceedings of the 14th February 1876, No. 430, and I consider that the recommendation should be given effect to, but the pay of the Dufterbunds should be 10 rupees instead of 8, in consideration of the feverish and out-of-the-way character of the country where they would have to serve.

23. *Godavari*—The Collector proposes to transfer a Clerk, on Rs. 35, from his own office to that of the Head Assistant Collector. He makes no proposals as to the raising of the pay of any of his own office employés. I recommend that his proposal to transfer a Clerk to the Head Assistant's office be sanctioned, and that the same proposals as have been made for other districts, relative to the substitution of a Head-quarters Deputy Collector for the Huzur Sheristadar; the abolition of the appointment of Translator and the raising of the Head English Accountant's, Head Vernacular Accountant's, and English Head Clerk's pay be given effect to in this district.

24. The Sub-Collector asks for a Record-keeper for his office, which the Collector does not think necessary. I do not, therefore, propose any addition to the Sub-Collector's office on this account, but recommend that the Subdivision Sheristadar be converted into a Head Clerk on 85 rupees as in other districts. I do not otherwise propose any reduction in his office establishment, except the transfer of the two Peons, on 8 rupees, to the Head Assistant's and General Duties Deputy Collector's offices.

25. The Head Assistant Collector asks for two additional Clerks on Rs. 20 and 15 rupees respectively, besides the raising of his Head Clerk's pay to 100 rupees and that of the 2nd, 3rd, and 4th Clerks by 10 rupees each, as well as one Peon's pay from 7 to 8 rupees. The Collector supports the recommendations, and offers to transfer a Clerk on 35 rupees from his own office as above stated. I consider that, so far as the increase of two Clerks goes, the recommendation may be accepted, and, as one Clerk will be transferred from the Collector's office, the additional charge will be only Rs. 15 a month on this account. The increase of the Head Clerk's pay to 100 rupees I cannot recommend, as I consider the scale proposed for other districts is sufficient. The increase of pay to the other Clerks I have provided for, while the transfer of a Peon, on 8 rupees, to the Head Assistant Collector from the Sub-Collector's office will meet the wishes of the former officer on this point.

26. The Collector recommends an additional Clerk for the General Duties Deputy Collector, besides certain increases of salary for the existing establishment. The latter are provided for in the district statements submitted by me, but I cannot recommend that sanction for the additional Clerk be granted.

27. The question of what the Special Assistant Agent's establishment should be the Collector thinks may be best considered when it is finally settled what his division is to be. I concur with him.

28. As regards the taluk establishments in the district, the Collector's recommendations are, that a Muchi, on 8 rupees, should be allowed to every taluk, and an additional Gumastah, on 15 rupees, for the taluks of Ramachendrapur, Narsapur, Tanuku, and Amalapur, as well as for the Deputy Tahsildar of Pentapadu. Further, that a Deputy

* 1 Clerk	RS.
1 Attender	15
2 Peons, on 6 rupees each	7
1 Massalchi	12
	5
Total	39

39 rupees* a month, should be appointed to the Bhimavaram Taluk and be stationed at Undi, in consequence of the heavy magisterial work which the Tahsildar has to get through in addition to his Revenue duties; that an additional Revenue Inspector be appointed to the Yernagudam Taluk, as the distances there are so great; that all the Taluk Gumastahs, on 15 rupees, should have their pay raised to 17½ and then to 20 rupees after four and eight years' approved service respectively; that all the Head Gumastahs' and second Gumastahs' pay should be fixed at 30 and 25 rupees respectively, irrespective of length of service; and that the Revenue Inspectors' salaries should be raised to 40, 30, and 25 rupees respectively.

29. I recommend, in modification of the Collector's proposals, that a Record-keeper, on 20 rupees, as well as a Muchi, on 7 rupees, be allowed for each taluk; that an additional Deputy Tahsildar and Sub-Magistrate be appointed and stationed at Undi, with an establishment costing 59 rupees a month as shown in the margin; that an additional Revenue Inspector be appointed to Yernagudem, and an additional Shroff, on

2 Clerks { 20 }	RS.
1 Attender	15
2 Peons, on Rs. 6	7
1 Massalchi	12
	5
Total	59

10 rupees, to Bhimavaram Taluk, where there is now only one, and where the revenue is 4½ lakhs of rupees. I also recommend the appointment of a second Gumastah for the Amalapur Deputy Tahsildar's office, where there is only one at present. I propose further that, as in other districts, all Taluk Sheristadars should be abolished in Godáviri, and Cusbah Magistrates and Head Accountants substituted for them.

30. In the Bhadrachellam Taluk, which is a jungly tract somewhat recently transferred to the Godáviri District from the Central Provinces, there are only five Gumastahs allowed, which, however, the Collector considers sufficient, although the Tahsildar asked for a Record-keeper and two additional Gumastahs. In the Peddapuram, Ellore, Yernagudam, and Bhimavaram Taluks there are only eight Gumastahs; and all the Tahsildars of these taluks want either a Record-keeper or one or two additional Gumastahs. The Collector does not recommend any increase for any of these taluks. The Tahsildars of Bhimavaram and Ellore also ask for an extra Shroff each, while five Tahsildars ask for more Peons, varying in number from ten for Bhadrachellam to one for Yernagudam. The Collector considers these applications unnecessary.

31. Besides the ryotwari taluks, there are three Zemindari Divisions in the Godáviri District, with a resident Deputy Tahsildar and Sub-Magistrate in each. These are the Cocanada, Pittapur, and Tuni Divisions. The two first comprise the greater portion of the Pittapur Zemindari, while the third consists of the Kottham Estate and the Totapalli Mansabdari. In the Cocanada Division a large extent of land, belonging chiefly to the Zemindar of Pittapur, is annually irrigated by the Godáviri channels, and even if the Zemindar has to enter into a contract for water-rate with Government, it would still be necessary to ascertain and record the actual extent irrigated, especially with second crops, in order to provide for correct information being available whenever it became necessary to enter into a fresh contract. The Collector finds the present arrangement does not work well, and recommends that, in place of the three Deputy Tahsildars and their three divisions, a taluk should be formed out of them and a Tahsildar, on 150 rupees a month, be appointed to the charge of it, with head-quarters at Cocanada, and a Deputy Tahsildar on 100 rupees at Tuni, to whose charge should be added part of the

present Pittapur Division. He considers there are objections to a Deputy Tahsildar being stationed at Pittapur. Further, there is a Town Sub-Magistrate at Cocanada and a Superintendent of Sea Customs at Coringa, who is also a Magistrate. By giving these two officers more extensive magisterial jurisdiction, the Collector thinks, in effect, that the remaining portion of the Pittapur Division may be amalgamated with the Cocanada Division; and that as there is a Bank at Cocanada, a Taluk Sheristadar will not be needed, as a Head Gumastah, on 35 rupees, will be able to do all the account work. The Collector shows how the cost of giving effect to his proposals would be a saving of 11 rupees a month, as detailed below:—

Existing Establishment.	RS.	Proposed by Collector.	RS.
3 Deputy Tahsildars, on 100 rupees ..	300	Tahsildar	150
7 Gumastahs, on 15 rupees ..	105	Head Gumastah	35
(3 at Cocanada, 2 at Pittapur, and 2 at Tuni.)		Second do.	20
3 Attenders, on 7 rupees ..	21	Third do.	15
6 Peons, on 6 "	36	Fourth do.	15
3 Massalchis, on 5 "	15	Fifth do.	15
		Sixth do.	15
		1 Muchi	8
		1 Massalchi	5
		1 Sweeper	5
		6 Peons, on 6 rupees ..	36
		1 Deputy Tahsildar ..	100
		1 Gumastah	15
		1 Do	15
		2 Peons, on 6 rupees ..	12
		1 Massalchi	5
Total	477	Total	466

32. One great advantage which the Collector points out as likely to result from the formation of the new Cocanada Taluk will be, that there will be only one set of accounts to examine and tabulate instead of three as at present, for each divisional Deputy Tahsildar now sends in full sets of taluk accounts for his division to the Collector's office, and if the existing state of affairs is to continue, the Collector says that a Revenue Inspector must be appointed to the Tuni Division for the Totapalli Estate; but if the taluk is formed, and the Deputy Tahsildar is relieved of the task of sending in these accounts, he will be able to do the Revenue Inspector's work himself. The Collector's proposal, besides being a novelty, does not recommend itself to me, for though no valid reason exists (unless it be the expense) for not appointing a Tahsildar rather than a Deputy Tahsildar to the charge of a Zemindari Division, it is not usual, and if the Pittapur Division Deputy Tahsildar is removed and the Tahsildar is located at Cocanada, there will be no Magistrate between that place and Tuni. On the whole, I prefer the retention of the present three Deputy Tahsildars and their divisions and strengthening their establishments, by giving each of them an additional Clerk on 20 rupees a month, as well as a Revenue Inspector for the Tuni Division Deputy Tahsildar in connection with the Totapalli Estate, as proposed by the Collector, as an alternative measure, in the event of his taluk scheme not being approved.

33. There is a temporary Revenue Inspector employed in the Cocanada Division, whom the Revenue Board recommended to Government* to be confirmed in his post. I support the recommendation.

34. Lastly, the Collector suggests that the salaries of four of the Tahsildars should be raised. The delta taluks, as he points out, are very onerous and important charges, and the system of keeping the charge for water separate from the assessment of land simply doubles the number of entries against each field in the accounts, and so doubles the work of accounting; while the existence of Zemindari and Inam lands, of which portions are exempted from water-tax and portions charged, adds very much to the labor and responsibility, especially when it is

remembered that most of these estates are unsurveyed, and that the proprietors are ready to stoop to corruption and misrepresentation to escape payment of the water-rate which is justly due by them. The extensive public works, too, which are being carried on give a great deal of additional trouble in connection with the settlement of land taken up for them. Again, though the collections are easily made, the amounts are large. The revenues of the four taluks, of which the classification is proposed by the Collector to be revised, are shown below:—

Tanuku	7,70,779	at present 3rd class.
Narsapur	7,08,367	" 2nd "
Amalapur	6,79,785	" 3rd "
Bhimaveram	5,40,371	" 4th "

35. The Collector proposes that the Narsapur Taluk be raised to the 1st class, the Tanuku and Amalapur Taluks to the 2nd, and Bhimaveram to the 3rd. I recommend that his proposals be adopted.

36. *Kistna*—The Collector's proposals are that, as regards his own office, the present English and Vernacular Record Departments should be amalgamated, and the three Record-keepers be paid Rs. 70, 30, and 20 respectively, instead of Rs. 60, 50, and 20 as at present. No reason is given for the proposal which I cannot recommend.

37. As regards the Account Department of his office, the Collector asks for one Accountant on Rs. 30, three on 25 rupees each, and two on 20 rupees each, besides increasing the pay of the English and Vernacular Head Accountants. After consulting Mr. Wilson and the late Head Accountant of the Kistna Collectorate, who both know the district well, I recommend that one Accountant on 30 rupees, one on 25 rupees, and two on 20 rupees be sanctioned, and that the same increases as have been recommended for the English and Vernacular Head Accountants in other districts, be granted here.

38. For his Press office, the Collector applies for two additional Compositors, on 15 rupees each, and two Pressmen on Rs. 8 each. I recommend that one Compositor and two Pressmen be sanctioned on the salaries proposed, as the work of the Press in the Kistna District is very heavy, and generally in arrears for want of hands.

39. As regards the Sub-Collector's office, no proposals involving any change are made. On Mr. Wilson's strong recommendation, I propose that the establishment of Clerks in this Sub-Collectorate office be left at its present strength, subject to the abolition of the Sheristadar's appointment and the substitution in his place of a Head Clerk on Rs. 85, and the same transfer of Peons on 8 rupees to the Head Assistant and General Duties Deputy Collectors' offices as has been recommended for other districts.

Collector's recommendation.				RS.
1 Additional Clerk on	..	..	..	20
1 Do. do. on	..	..	..	15
1 Peon on	..	..	..	7
Increase to Head Clerk's pay from	70	to	100	
Do. 2nd do. do.	25	to	35	
Do. 3rd do. do.	15	to	25	

in the margin. The alteration of salaries same as that proposed for other districts.

41. An establishment is requested for the Assistant Collector, of the same strength as that allowed to a General Duties Deputy Collector. I cannot support the application, which I consider unnecessary. Nor can I support the application for an additional Clerk for the General Duties Deputy Collector's office, the salaries of the Clerks in which, however, I propose to raise to the same standard as in other districts.

40. For the Head Assistant's office, I do not recommend any addition, as that officer has already got five Clerks, which is one in excess of the ordinary number, although the Collector recommends both an addition in number and an increase in existing salaries as shown is, however, recommended to be the

42. For the taluk establishments, the following increases are recommended:—

	Record-keepers.	Revenue Inspectors.	Peons.
Repalle	1	2	..
Palnad	1	..	..
Bapatla	1	1	..
Guntur	1	..	..
Narsaraopet	1	..	..
Gudivada	1	2	..
Bandar	1	..	..
Nandigama	1	..	..
Sattenapalle	1	1	..
Vinukonda	1	..	..
Bezwada	1	..	2

43. Five additional Revenue Inspectors were asked for for the district; but on the advice of Mr. Wilson, I have provided for six,—two for Repalle, two for Gudivada (where there is a perfect net-work of irrigation channels), and one each for Bapatla and Sattenapalle.

44. Two additional Peons are asked for by the Collector for the Bezwada Taluk office. I recommend that they be granted, as Bezwada is the head of the canal system, and the constant stream of passenger-traffic along the canal requires a Peon to be always at hand to render assistance.

45. For the Nuzvid Deputy Tahsildar's office, two additional Gumastahs on 15 rupees each and two Peons on 6 rupees each are asked for by the Collector; and as Mr. Wilson considers the application ought to be complied with, owing to the peculiar character of the Nuzvid Zemindari Division, and the heavy work connected with it, I support the application. To each of the Deputy Tahsildars of Tennali, Ponnur and Kaikalur, an additional Gumastah is recommended on Rs. 20, as there is only one Gumastah at each of those offices. An additional Cusbah Magistrate is recommended for each of the taluks, except Guntur, where the Town Sub-Magistrate may be converted into the Cusbah Magistrate, and the cost of his present establishment may thus be saved. The Cusbah Magistrate of Bandar will be able to relieve the Port officer and Sea Customs Superintendent of his magisterial duties, and the latter officer may then be directed to cease exercising them. This will admit of the saving of the salary of the magisterial Clerk allowed to him, amounting to Rs. 20 a month, as he will be no longer required.

46. A Shroff on Rs. 10 a month was asked for for the Visannapettah Deputy Tahsildar's office, as there are considerable cash receipts there. I beg to recommend that the application be granted, as it appears to be necessary.

47. *Nellore*—The Collector proposes the amalgamation of his English and Vernacular Record office establishment. The present establishment consists of three men on Rs. 60, 50, and 20 respectively. The Collector proposes to have four men and to pay them Rs. 80, 40, 35, and 20 respectively. I cannot support the proposal.

48. For the Account Department of his office he proposes that the English Head Accountant's pay be raised from Rs. 85 to 100, and that two additional Accountants, on 20 rupees each, should be entertained. I recommend that these proposals be sanctioned, and that, as proposed for all the districts, the Vernacular Head Accountant's pay be also raised by 5 rupees.

49. For the Sub-Collector's office the Collector recommends that two additional Clerks on 15 rupees each and an Attender on 8 rupees be entertained. The statements of work done in Sub-Collectors' offices during 1882, forwarded to me, show that the Nellore Sub-Collector's work is not, by any means, the heaviest in the Presidency; and as I have not found it necessary to increase any other Sub-Collector's establishment, I cannot support the Collector's recommendation, but, on the con-

trary, propose that two Peons, on 8 rupees each, be transferred from the Sub-Collector's office; one Peon to the Head Assistant's, and the second Peon to the General Duties Deputy Collector's, office.

50. The Collector's proposals for the Head Assistant's office are that three additional Clerks, one on 20 rupees and two on 15 rupees each, and an additional Peon be entertained, besides increasing the pay of the existing establishment as shown in the margin. I cannot support the recommendations, except as regards an additional Clerk and a Peon, the latter of whom I propose to transfer from the Sub-Collector's office. The increase of salaries I recommend to be on the same scale as proposed for other districts.

	Rs.	Rs.
Head Clerk	70 to 100	
2nd do.	25 to 30	
3rd do.	15 to 25	
4th do.	15 to 20	

51. For the General Duties Deputy Collector's office the Collector recommends an additional Peon and the raising the pay of the second and third Clerks from 20 and 15 to 30 and 25 rupees respectively. A Peon is recommended to be transferred to the Deputy Collector's office from the Sub-Collector's and the Clerk's pay to be raised as in other districts.

52. For the taluks of Nellore the Collector proposes the additional establishments as shown in the subjoined statement:—

	Number of Ryotwari Villages.	Record-keepers.	Gumastahs.	Revenue Inspectors.	Muchis.	Gollahs.
Nellore	104	1	2			
Kandakur	85	1		2	1	
Kanigiri	34			1	1	
Ongole	95	1			1	
Atmakur	74	1	1	2	1	1
Udayagiri	34			1	1	
Kavali	37	1			1	
Gudur	81	1	1		1	
Rapur	52	1		1	1	
Total	596	7	4	8	9	1

53. I consider that a Record-keeper and a Muchi should be given to each taluk; that one extra Gumastah will suffice for Nellore; that none are needed in Ongole or Gudur; that two additional Revenue Inspectors for Nellore Taluk and one each for Ongole and Gudur will suffice, considering the small number of ryotwari villages in the taluks of the district. In place of the Gollah asked for for the Ongole Taluk, I think a Deputy Shroff on 10 rupees will be better, as there are no Gollahs in Taluk offices, and recommend the latter appointment accordingly.

54. For each of the Deputy Tahsildars of Nellore, Alur, Kota, and Polur the Collector recommends two additional Peons, of whom one is proposed to take the place of the Peon who now does work as Jail Warder. I do not consider these Peons are needed, as I have already recommended that all Peons doing Jail Warder work should be relieved by the Jail Department.

55. I propose that an additional Deputy Tahsildar and Magistrate be appointed to each taluk, except Nellore, where the Town Sub-Magistrate may be turned into the Cusbah Magistrate and the salaries of his establishment be saved.

56. Madras—The Collector's office establishment consists of a Sheristadar, 4 Clerks, a Record-keeper, and an Accountant. The Collector has asked for an increase of one Clerk on 35 rupees a month, an Attender and Muchi on 10 rupees, on 8 rupees, to Rs. 10. From a personal examination I made of the work done by each Clerk, it appeared to me that the Head Clerk on 50 rupees and the Record-keeper on 25 rupees (who also does work as a Clerk) had not much to do, while the Accountant and three other Clerks had enough work. The Record-keeper has had

the misfortune to have his sight impaired by small-pox. This certainly affects his efficiency, and though I was informed that he is an intelligent man, I am satisfied he is not able to do as much work or to do it as quickly as if he had not been afflicted as he is. There is besides a Clerk to look after the emigration work, and if he falls sick I was informed that the work had to be done by one of the ordinary staff. Why this should be I cannot see, for the Emigration Department is in no way connected with the ordinary staff, and a temporary hand could always be taken on to fill the vacancy. The Clerk on 35 rupees, whom the Collector asked for to keep indexes of letters, to register license tax appeals, and to do miscellaneous work, does not seem to me to be needed if the Record-keeper is thoroughly efficient, nor do I see the need for keeping indexes of correspondence if the records are properly arranged. I cannot, therefore, recommend that the entertainment of this Clerk be sanctioned. A Muchi, however, is, I think, needed, who can act as an Attender, and therefore recommend that one be entertained, and as the Collector says that the Peons of his office are too few, and that since the recent reduction in the Custom-house staff, he has been unable to use the Customs Peons, as formerly, as messengers, I recommend that two additional men, on 7 rupees each, be sanctioned, and that the pay of one of those on 8 rupees now entertained be raised, as proposed, to 10 rupees, to enable him to act as a Duffadar and to be responsible for carrying Government Promissory Notes to and from the Collector's office to that of the Salt Commissioner, on which duty the Collector proposes specially to employ him.

57. The office establishment of the Deputy Collector of Madras is the largest of its kind in the Presidency, owing to the various departments he has to superintend. The Collector recommends that two additional Clerks be entertained on 25 and 15 rupees a month respectively, for the Deputy Collector's own office (the Huzur Department), of which the present establishment consists of a Head Clerk on 50 rupees, a Petition Clerk on 30, a Record-keeper on 25, and two Clerks on 20 and 15 rupees each, besides menials. From a personal examination of the work done, I am of opinion that the extra Clerks asked for are not needed if an efficient person is substituted for the present Head Clerk, who, I was informed, has, during the last year or two, become slightly deranged, and who appeared to me to do little or no work. His case has been brought by me to the notice of the Board. I think, however, that the pay of each of the other three Clerks may be raised by 5 rupees a month.

58. The most important department under the Deputy Collector's charge is the Registration Department, which has to deal with the preparation, issue, and registration of all the quit-rent certificates, which are ordinarily regarded as title-deeds for the landed properties to which they relate, though legally, I was informed, their value is not greater than that of ordinary puttahs. The present establishment consists of one Registrar on 50 rupees, two Gumastahs on 30 and 20 rupees respectively, two Conacopillais on 15 rupees each, three Revenue Inspectors on 30 rupees each, two temporarily-employed Draughtsmen on 12½ rupees each and eight Peons and Lascars on 7 rupees each. The establishment is not only self-supporting, but during last year the receipts from fees exceeded the cost of the establishment by Rs. 2,096-8-0, including 1,548 rupees realised by stamps on applications for certificates and penalties on improperly stamped applications. The fees levied (besides the one rupee stamp on each application) are 3½ rupees for each certificate and one rupee for measuring fees. Of this last rupee, 8 annas are paid to the Revenue Inspector who has to go and measure the land, and out of the other 8 annas the temporary Draughtsmen are paid, the balance being credited to Government. The details of the work connected with the preparation of these land certificates are considerable, generally involving the reference to numerous registers in each case, in order to trace the various transfers or subdivisions of the property during the last century, in view to these being noted on the certificate to facilitate future reference. A sketch of each property, with its various measurements, is made in each case by the Revenue Inspectors and drawn on the certificate. Indeed, as much care is bestowed on the preparation of these documents as if they were the most valuable title-deeds, and all that is needed to make them so is a local enactment declaring that they shall be recognised in all courts of law as *prima facie* evidence of title. The establishment

is strong enough for the work it has to do. The Collector recommends, however, that the Registrar's and 1st Gumastah's pay be increased by 10 rupees a month each, and that the salaries of the 2nd Gumastah and one of the two Conacopillais be raised by 5 rupees a month each. I recommend that the Collector's proposals be adopted, and in addition, I think, the pay of the second Conacopillai may also be raised to 20 rupees, and that the two temporary Draughtsmen should be permanently engaged and paid Rs. 15 each. Originally, in 1872, a Maistry was temporarily employed on 25 rupees a month (paid out of the measuring fees) to do the work of a Draughtsman, and when he died in 1876, the present two men on 12½ rupees each were engaged, and have been doing the work ever since. The little survey sketches they prepare are of a very simple character, but sufficient for the purpose which they are intended to subserve, and as the need of these Draughtsmen will last as long as the certificates are prepared, I think they had better be permanently engaged. The Revenue Inspectors get about 15 or 16 rupees a month each from measuring fees in addition to their pay. It would simplify matters if their pay was raised to 40 rupees each, and if all the fees were credited to Government; but I doubt if the Inspectors would prefer the arrangement, and, as the present system has worked well ever since 1854, I do not propose to change it.

59. The Taluk Department, as it is called, is also under the Deputy Collector. The chief officer is the Tahsildar on 150 rupees a month. This department has, among other things, to collect the quit-rents in the town, amounting to between 60,000 and 70,000 rupees, paid by about 30,000 persons, the greater part being paid (so I was informed) in fractions of a rupee. The Deputy Collector wants all employes in his office on 15 rupees to have their pay raised to Rs. 20, because there are no 15 rupees Clerks in other Madras offices, and suggests that the Tahsildar's pay be raised from 150 to 200, and that a Sheristadar on 50 rupees be appointed and an Accountant on Rs. 35. The Collector recommends the appointment of a Sheristadar on 60 rupees and the raising of the pay of one Gumastah on 20 rupees to 25 rupees and of two others on 15 to 25 rupees each. After examining the work of the Tahsildar and his Gumastahs I recommend that the Tahsildar's pay be not raised, that no Sheristadar be appointed, but that the pay of the Gumastahs be raised, that of the Head Gumastah (whose work is heavy) from 35 to 50 rupees, the second Gumastah from 30 to 40 rupees, that of the two Gumastahs on 20 to 25 rupees each, and the salaries of the five Gumastahs on 15 rupees to 20 each. The work in this branch of the office is at times very heavy, especially in connection with the preparation of the quit-rent bills in duplicate. The pay of most of the Conacopillais in this department has recently been raised by Government (G.O., 20th November 1882, No. 1278, R.D.), so that no further increase is needed in respect of them. They are the men who collect the quit-rents.

60. The Stamp and Stamp Vendor's Department is another branch of the office. This department receives large supplies of all kinds of stamps, and issues them to the various Stamp Vendors throughout the town, of whom there are about 35 in all. The value of the stamps thus issued annually is, I was told, about 8 lakhs of rupees. The establishment in the office consists of one Gumastah on 30 rupees, a Shroff on 20, three salaried Vendors on 150, 80 and 60 rupees respectively, and four Peons on 7 rupees each. The Deputy Collector wants the existing Gumastah's pay raised from 30 to 50 rupees, and an additional Clerk on 25 rupees, as well as an Attender on 10 rupees, entertained. The Collector supports the Deputy Collector's recommendation, except that he thinks that the present Gumastah's pay need not be raised above 40 rupees. I do not think the Gumastah has more work than he can do, but his post is a responsible one, and therefore, I think, his pay may be raised to 40 rupees; and that an Attender may be allowed him on 10 rupees to assist him in taking stock and issuing stamps.

61. For the stamping of Weights and Measures a self-supporting establishment is entertained, regarding which no proposals for increase have been submitted to me.

62. The only other department under the Deputy Collector is the Abkarri. The present establishment is given in the margin. The Deputy Collector

	rs.
1 Superintendent	200
1 Deputy do.	100
1 Assistant do.	50
1 Accountant, rising from Rs. 35 to 50	50
1 Gumastah	20
17 Gumastahs, on Rs. 15 each ..	255
21 Conacopillais, on Rs. 15 each ..	315
4 Inspectors, on Rs. 15 each ..	60
4 Deputy Inspectors, on Rs. 12 each	48
1 Shroff	15
1 Assistant Shroff	14
1 Duffadar	10
1 Cooper	10
1 Dufferbund.	7
4 Lascars, on Rs. 7 each ..	28
2 Draw-out men, on Rs. 7 each ..	14
86 Peons, on Rs. 7 each ..	602
2 Peons, on Rs. 6 each ..	12
150	Total .. 1,810

(called the Toddy Accountant, the Assistant "Draw-out" Gumastah and the daily Cash Account Gumastah) from 15 to 20 rupees. He also recommends that four other Gumastahs, who are employed as Inspectors, on 15 rupees, should be paid Rs. 20 each; that the four Inspectors, on 15 rupees, should have their salaries raised to 25 rupees and the four Deputy Inspectors on 12 to 15 rupees each respectively. Lastly, he proposes to grade the twenty-one Conacopillais on Rs. 15 into six on 20 rupees, five on 18 rupees, and ten on 15 rupees. The Inspectors have to stamp toddy trees and keep accounts of them, to examine shops and gardens in order to prevent fraud and breach of Abkarri Regulations, and have otherwise plenty to do. Their duties are important, and they should be paid sufficiently well to be above temptation. The Collector's proposal to grade Conacopillais is probably put forward because the Government sanctioned the grading of the same class of officers in the Quit-rent Department, and in order to give them a little chance of promotion. I think the Collector's proposals are judicious, and recommend that they be all accepted. The revenue from the Madras Town Abkarri amounts to about 10 lakhs of rupees, out of a total of about 55 lakhs for the whole Presidency, so that a little liberality to the employes in the department is not unlikely to stimulate their exertions and so lead to an increase of revenue in excess of the increased expenditure which the present proposals involve.

63. *South Canara*—For his own office the Collector applies for seven additional hands, viz., four Clerks, two Accountants, and an Attender. Three of the Clerks are proposed to be paid 20 rupees each and the fourth 15 rupees, the Accountants 25 and 15 rupees respectively, and the Attender 10 rupees. He also proposes that the Head English and Head Vernacular Accountants' pay should be raised to 100 and 50 rupees respectively.

64. The application for three of the Clerks is based on an application from a former Collector in 1874, who applied for an additional Clerk on 20 rupees for his English Correspondence Department, another on the same pay for his Vernacular Correspondence Department, and a third on 15 rupees to help his two existing Vernacular Record-keepers. The additional establishment asked for appears to me unnecessary. The Collector's establishment in South Canara is as well paid and numerically as strong (except in the Accounts Branch) as that of any other Collector, while the work of the office is light compared with that of most other Collectors' offices. The application for the third Clerk on 20 rupees is for Customs

work. A temporary establishment of two Clerks and an Attender (costing altogether 50 rupees) was sanctioned in G.O. of 2nd March 1882, No. 248, R.D., for this work pending the appointment of a General Duties Deputy Collector. This officer has now been appointed, and on the occurrence of this contingency the Government contemplated that the Collector's office would be so much relieved of work that the clerk usually deputed to attend on the unpassed Assistant Collector would be available for the Customs work; but the Collector says that this clerk was dispensed with under G.O. of March 25th, 1873, No. 360, R.D. This, however, appears to me a wrong construction of the order quoted. The clerk alluded to by Government is still entertained, and might be made available for the Customs work. The simplest arrangement, however, seems to me to be to turn the temporary Sea Customs Establishment above alluded to into a permanent establishment debitable to Sea Customs, as has been done in the case of the similar establishment in Malabar. The extra Clerk asked for by the Collector for his office will then not be required. I have provided accordingly for the above establishment in the statements submitted. As regards the Attender on 10 rupees, it seems that one of these employees detached from the Collector's office to do duty as a Jail Warder, and the Collector now wants another in his place. I have already recommended that the Jail Department should supply their own Sub-jail Warders, and if this proposal is given effect to this Attender will probably be returned to the Collector's office.

65. Both the additional Accountants asked for may, I think, be sanctioned, as there are only sixteen Accountants in the Collector's office, instead of eighteen as in most Collectorates.

66. For the Head Assistant Collector's office no proposals are made by the Collector.

67. The General Duties Deputy Collector has only just been appointed to the district, so that no recommendations regarding his establishment are needed. I have, however, provided an establishment for him on the scale proposed by me for Deputy Collectors in other districts.

68. I have provided in the district statements, herewith submitted, for the substitution of a Head-quarters Deputy Collector in lieu of the Huzur Sheristadar, the raising of the English Head Clerk's pay to Rs. 200, and for the abolition of the Translator's office as in other districts.

69. As regards the taluk establishments of the district, the Collector proposes a Record-keeper for each taluk, one additional Gumastah for Kundapur Taluk, and two for each of the other taluks, an additional Revenue Inspector and a Peon for each of the taluks except Kundapur, and an extra Shroff for Uppanangadi, also an additional Gumastah and Peon for each of the Deputy Tahsildar's offices.

70. I recommend that the Record-keeper for each taluk be sanctioned, as well as the Revenue Inspectors and Peons asked for by the Collector, and the Shroff for the Uppanangadi Taluk; but I do not consider any case has been made out for the additional Gumastahs or Peons asked for for the Tahsildars' or Deputy Tahsildars' offices. The land-revenue of the various taluks is small; it is easily collected; the staff of Revenue Inspectors is fairly strong, and will be stronger when the proposed additions have been sanctioned, and there is nothing to show that the work is as hard in any of these taluks as it is in most taluks in East Coast Districts.

71. I recommend that my proposals relative to appointing a Cusbah Magistrate in lieu of the Taluk Sheristadar should be put in force in all the taluks of South Canara, except in the Mangalore Taluk, where the Town Sub-Magistrate should be the Cusbah Magistrate, and the pay of his establishment will then be saved.

72. The Nilgiris.—The Collector proposes for his own office an increase of establishment of two Clerks, a Treasurer, an Accountant, an Attender, and a Muchi, costing altogether 216 rupees a month; for the Coonoor Deputy Tahsildar's office, two additional Clerks and two Peons, costing altogether 60½ rupees a month; for the Gudalur Deputy Tahsildar's office, one additional Clerk, and one Peon; and for the Nilgiris District Administration was re-organised only so recently as the beginning of last year, so that, at first sight, it appears singular that there should be any

necessity for an increase of the establishments so soon afterwards. The Collector has, however, written a letter in support of his proposals, which I beg to forward for the perusal of Government, (Appendix K); and I must say that I think he makes out a good case for increasing the strength of his own office establishment. I accordingly recommend that the extra hands applied for by him be sanctioned with the slight modifications in salaries noted below:—

Extra Establishment asked for by Collector.							Recommended for sanction.	
							RS.	RS.
1 English Clerk, on	..	..	..	..	..	..	50	60
1 Do. do.	..	..	..	..	..	..	45	30
1 Treasurer, on	..	..	..	..	..	..	70	70
1 Accountant, on	..	..	..	..	..	..	25	25
1 Attender, on	..	..	..	..	..	..	12	12
1 Muchi, on	..	..	..	..	..	..	14	14
Total ..							216	211

73. The four senior Clerks in the office are now paid 50, 45, 40, and 35 rupees respectively, and I think it better that the two additional Clerks should be paid at intermediate rates, so that there may be a regularly graduated scale of salaries in the office rather than that the new men should be paid at the same rates as the existing Clerks. The proposed increase of pay of one rupee a month to the Massalchi seems to me uncalled for. The present pay, Rs. 7, is higher than what is paid to such menial servants in other Collectors' offices.

74. The proposal put forward to raise the pay of the Head Assistant's Head Clerk from 50 to 70 rupees is based on the argument that all other Head Assistants' Head Clerks get 70 rupees a month. This is no doubt true, but it was as true last year, when the Nilgiris Head Assistant's office establishment was first entertained, as now. The Head Clerk of the Assistant Commissioner (who was replaced by the Head Assistant) only got 40 rupees, and most probably in advising the increase of the salary from 40 to 50 rupees, the then Commissioner did as much as he thought necessary. Again, if the argument is admitted in the case of the Head Clerk, it will be difficult to refuse the Head Assistant's application on the same ground to have his whole office establishment placed on precisely the same footing as those of other Head Assistant Collectors, both as regards numbers and salaries, and this, having regard to the work to be done, is clearly unnecessary. I regret, therefore, that I cannot support this proposal.

75. The Collector's suggestions for increasing the Deputy Tahsildars' establishments are shown below:—

Description.	GUDALUR DEPUTY TAHSILDAR'S OFFICE.				OOTACAMUND DEPUTY TAHSILDAR'S OFFICE.				COONOOR DEPUTY TAHSILDAR'S OFFICE.			
	Present.		Proposed by Collector.		Present.		Proposed by Collector.		Present.		Proposed by Collector.	
	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Deputy Tahsildar and Sub-Magistrate ..	1	RS. 150	1	150	1	100	1	100	1	100	1	100
Revenue Inspectors, on Rs. 50 ..	1	50	1	50	1	50	1	50	1	50	1	50
Do. " " 40 ..	1	40	1	40	1	40	1	40	1	40	1	40
Head Clerk ..	1	30	1	40	1	30	1	30	1	25	1	30
2nd do. ..	1	25	1	25	1	20	1	20	1	15	1	20
3rd do. ..	1	15	1	20	1	15	1	17½	..	..	1	17½
4th do. ..	..	..	1	15*	..	..	1	15+	..	..	1	15+
Peons, on Rs. 9 ..	1	9	3	27	1	9	3	27	1	9	3	27
Do. on " 8 ..	2	16	1	8	2	16	2	16	2	16	2	16
Sweeper and Massalchi ..	1	7	1	7	1	7	1	7	1	7	1	7
Total ..	10	342	12	382	10	287	13	322½	9	262	13	322½

76. There are six Revenue Inspectors in the three Deputy Tahsildars' Divisions, but only one of them has a Peon, and he is paid 8 rupees. The Collector proposes

to give each Revenue Inspector a Peon and to raise the pay to 9 rupees all round. I think the Peons are necessary, and support both recommendations. The Coonoor Deputy Tahsildar has one Clerk less than the two others, who have three each. His two Clerks are, moreover, paid 25 and 15 rupees, while the Gudalur Clerks get 30, 25, and 15 rupees, and the Ootacamund Clerks 30, 20, and 15 rupees. The Collector proposes that the Coonoor Deputy Tahsildar's office be placed on the same footing as regards numbers and salaries as the Ootacamund Deputy Tahsildar's office; that an additional Clerk be allowed to each Deputy Tahsildar; and that the salaries be then raised as shown above. It seems reasonable that the Ootacamund and Coonoor Deputy Tahsildars should have equally strong offices if their duties and responsibilities are at all equal. Throughout the whole Presidency, however, the ordinary establishment of a Deputy Tahsildar is two Clerks, two Peons, an Attender, and a Massalchi. The Nilgiris Deputy Tahsildars, however, (excepting the one at Coonoor) have each three Clerks, besides Peons and a Massalchi, and if Mr. Brandt's proposals are adopted, each officer would have four Clerks, that is, twice as many as in any low country Deputy Tahsildar's office. I cannot recommend this increase, believing it to be unnecessary, especially when it is borne in mind that already, since Mr. Roupell's scheme was sanctioned, these Deputy Tahsildars have each had two Revenue Inspectors given to them. Mr. Roupell appears to have recommended three Clerks for the Coonoor Deputy Tahsildar, but, for some reason which I cannot discover, the Revenue Board, in reviewing his proposals, reduced the number to two. I think, however, that the Collector's proposal to give this office an extra Clerk may be sanctioned, and that the establishments' salaries may be raised as proposed by him and shown below:—

	Gudalur Deputy Tahsildar.	Ootacamund.	Coonoor.
Head Clerk	RS. 40	RS. 30	RS. 30
2nd do.	25	20	20
3rd do.	20	17½	17½

All three places are expensive to live at, and Gudalur is feverish into the bargain; hence the reason for giving the establishment there higher pay than at the other two stations.

77. The total financial results of the proposals, now submitted by me, for the revision of the establishments of the offices of Collectors and their Divisional and Treasury officers, and of Tahsildars and Deputy Tahsildars, throughout the Presidency, are summarised in the subjoined abstract statements as compared with the existing establishments, and (as regards Taluk Establishments) with the proposals submitted by the Madras Government to the Government of India in their Proceedings of the 30th March 1882, No. 358, R.D., and subsequently corrected in Board's Proceedings of 16th January 1883, No. 111. These abstracts show that I have proposed a nett increase of 153 hands, at a cost of Rs. 4,906 a month, or Rupees 58,872 per annum, to be distributed among all the Collectors', Divisional Officers', and Treasury Officers' offices in the Presidency. This includes the four new Deputy Collectors recently appointed by Government and their establishments, which cost altogether 1,520 rupees a month, or 18,240 rupees a year so that, excluding these items, the nett result of my proposals for the above offices is only 113 hands, costing Rs. 40,632 per annum. As regards Taluk Establishments the proposals of Government above alluded to were to increase the existing establishments by 814 hands at a cost of Rs. 2,97,522 per annum, whereas those now submitted by me (which vary a good deal from the others in detail) amount to a nett increase of 848 hands, costing 4,12,044 rupees per annum. This is exclusive of certain petty increases of pay and establishments in the offices of the Collector of South Canara debitable to "Abkari" and "Stamp Revenue" respectively, and Town of Madras debitable to "Abkari" and "Stamp Revenue" respectively, and amounting, in the whole, to an increase of 4 hands and an additional cost of 237 rupees a month, or Rs. 2,844 per annum. The nett result of all my proposals is an increase of existing establishments to the extent of 1,005 persons, costing Rs. 4,73,760 per annum.

ABSTRACT STATEMENT showing the Financial Result of the proposals made regarding the Revision of Taluk Establishments throughout the Madras Presidency.

Designation.	Establishment at present existing.		Establishment proposed in G.O., dated 30th March 1882, No. 358, R.D., as corrected in Board's Proceedings, dated 16th January 1883, No. 111.			Establishment now recommended.			
	Number of Hands.	Cost per Mensm.	Number of Hands.	Cost per Mensm.	Increase per Mensm.	Number of Hands.	Cost per Mensm.	Increase per Mensm.	Decrease per Mensm.
Tahsildars ..	156	RS. 29,345	156	RS. 29,345	..	156	RS. 29,520	175	..
Deputy Tahsildars ..	176	14,285	176	14,285	..	320	24,435	145	10,150
Sheristadars or Head Accountants and Treasurers ..	154	9,240	154	9,240	..	154	7,710	..	1,530
Revenue Inspectors ..	518	12,830	613	20,975	95	662	24,675	144	11,845
Gumastahs ..	1,683	27,095	1,940	36,342½	257	1,930	38,550	247	11,455
Shroffs ..	223	3,048	261	3,428	38	258	3,398	35	350
Duties or Attenders ..	334	2,374	494	3,813	160	331	2,404	..	30
Muchis ..	..	..	..	..	1,439	154	1,078	154	1,078
Duffadars ..	155	1,246	4,061	28,744	264	155	1,246	..	..
Peons ..	3,642	21,916	..	..	5,582	3,777	22,745	135	829
Massalchis ..	..	..	483	2,416	..	474	2,371	..	9
Sweepers ..	..	..	..	..	..	..	..	..	45
Total ..	7,523	1,23,795	8,337	1,48,588½	814	8,371	1,58,132	848	35,912
Nett Increase ..	..	..	..	..	..	..	..	848	34,337
Increase per annum ..	..	..	..	..	2,97,522	..	..	..	4,12,044

ABSTRACT STATEMENT showing the Financial Results of the proposals made regarding the Revision of the Establishments of Collectors, Divisional Officers, and Treasury Deputy Collectors throughout the Madras Presidency.

Items.	Establishment at present existing.		Establishment now proposed.		Increase per Mensm.		Decrease per Mensm.	
	Number of Hands.	Cost per Mensm.	Number of Hands.	Cost per Mensm.	Number.	Cost.	Number.	Cost.
Land-revenue.								
Correspondence Department in the Collectors' Offices ..	529	24,605	531	24,685	2	80	..	..
Account Department in the Collectors' Offices ..	396	10,685	426	11,710	30	1,025	..	..
Cash Department in the Collectors' Offices ..	144	4,305	155	4,544	11	239	..	..
Collectors' Office Servants ..	861	6,913	868	6,965	7	52	..	..
Total of Collectors' Establishments ..	1,930	46,508	1,978	47,904	48	1,396	..	..
Divisional Officers' Establishments.								
Sub-Collectors' Establishments ..	308	6,388	279	5,185	..	..	29	1,203
Head Assistant Collectors' Establishments ..	231	3,692	276	5,199	45	1,507	..	..
General Duties Deputy Collectors' Establishments ..	199	2,969	288	6,175	89	3,206	..	..
Total of Divisional Officers' Establishments ..	738	13,049	843	16,559	134	4,713	29	1,203
Nett Decrease ..	..	..	..	..	105	3,510	..	..
Taluk Establishments ..	7,523	1,23,795	8,371	1,58,132	848	34,337	..	..
Total of Land-revenue Establishments ..	10,191	1,83,352	11,193	2,22,595	1,001	39,243	..	..

ABSTRACT STATEMENT showing the Financial Results of the proposals made regarding the Revision of the Establishments of Collectors, &c.—(Continued).

Items.	Establishment at present existing.		Establishment now proposed.		Increase per Mensem.		Decrease per Mensem.	
	Number of Hands.	Cost per Mensem.	Number of Hands.	Cost per Mensem.	Number.	Cost.	Number.	Cost.
Customs Establishment in Collector's Office, South Canara ..	..	Rs. ..	3	Rs. 50	..	..	..	..
Abkari Establishment in the Madras Deputy Collector's Office ..	150	1,810	150	1,977	3	Rs. 50	..	..
Stamp Establishment in the Madras Deputy Collector's Office ..	9	368	..	..	..	167	..	..
Total ..	159	2,178	10	388	1	20	..	..
Grand Total ..	10,350	1,85,530	163	2,415	4	237	..	..
Nett Increase per Annum ..	..	..	..	..	1,005	39,480	..	..
						4,73,760		

78. I regret that instead of my proposals resulting in a decrease of the cost of the scheme submitted by the Madras Government for the sanction of the Government of India, which the latter Government hoped might prove feasible on a careful revision, the result is a very considerable increase; but I can only say that, in my opinion, my proposals do not go at all beyond what is necessary to put the Revenue Establishments of the Presidency on an efficient footing, and that the expenditure proposed is necessary.

MADRAS,
28th July 1883.

I have the honor to be,
Sir,
Your most obedient Servant,
(Signed) J. H. GARSTIN,
Acting Second Member, Board of Revenue,
On Special Duty.

APPENDIX A.
STATEMENT showing the present and proposed Staff of Revenue Inspectors with the Areas of their present and future Ranges.

Districts.	Taluk.	Area in Square Miles.	Approximate Area of Zamin-daris included in the Taluk Area in Column 3.	Number of Ryotwari Puttals or Holdings.	Present Number and Salaries of Revenue Inspectors.		Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttals in each Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.	Number.	Salaries.			Number.	Cost.	
Ganjam.	Berhampore	399	..	..	3	75	..	..	..	..	..	..	
	Goamsur	278	..	..	4	95	..	..	..	..	..	..	
	Chicacole	246	..	..	3	75	..	..	..	..	..	..	
	Total	923	..	..	10	245	..	..	..	..	..	..	
Vizagapatam.	Golgonda	174	140	2,933	3	75	..	..	..	..	..	..	
	Sarvasiddhi	313	150	3,134	2	55	..	..	..	..	..	..	
	Total	487	..	6,067	5	130	..	..	..	..	..	..	
		552	290	3,809	3	75	..	..	..	..	..	..	
Godavari.	Peddapuram	1,301	970	4,497	3	75	..	..	..	..	..	..	
	Rajahmundry	400	80	15,373	4	95	..	..	..	..	..	..	
	Ramachendrapuram	506	200	7,776	4	95	..	..	..	..	..	..	
	Amalapuram	371	120	10,020	4	95	..	..	..	..	..	..	
	Tanuku	729	300	6,786	3	75	..	..	..	..	..	..	
	Ellore	1,107	730	4,613	3	75	..	..	..	..	..	..	
	Yernagudem	437	40	11,621	4	95	..	..	..	..	..	..	
	Narsapur	321	100	7,585	3	75	..	..	..	..	..	..	
	Bhimavaram	911	200	7,585	3	75	..	..	..	..	..	..	
	Bhadrachalam	6,635	..	72,050	34	830	..	..	..	..	..	..	
Cocanada Division Tuni Division	Total	..	..	..	..	..	..	..	..	..	..	..	
	..	..	..	..	..	..	..	..	..	..	..	..	
	Total	..	..	..	..	..	..	..	..	..	..	..	

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ABSTRACT STATEMENT showing the Financial Results of the proposals made regarding the Revisions of the Establishments of Collectors, &c.—(Continued).

Items.	Establishment at present existing		Establishment now proposed		Increase per Month		Decrease per Month	
	Number of Hadda	Cost per Month	Number of Hadda	Cost per Month	Number	Cost	Number	Cost
Customs Establishment in Collector's Office, South Canara	..	..	..	..	..	..	..	..
Abkari Establishment in the Madras Deputy Collector's Office	150	1,100	..	..	..	..	..	..
Stamp Establishment in the Madras Deputy Collector's Office	9	240	..	..	..	..	..	..
Total ..	159	2,379	159	2,379	..	..	..	..
Grand Total ..	10,350	1,43,150	11,114	2,21,000	1,008	29,490	..	..
Nett Increase per Annum ..	..	..	..	..	..	4,72,760	..	..

78. I regret that instead of my proposals resulting in a decrease of the cost of the scheme submitted by the Madras Government for the sanction of the Government of India, which the latter Government hoped might prove feasible on a careful revision, the result is a very considerable increase; but I can only say that, in my opinion, my proposals do not go at all beyond what is necessary to put the Revenue Establishments of the Presidency on an efficient footing, and that the expenditure proposed is necessary.

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APPENDIX A.

STATEMENT showing the present and proposed Staff of Revenue Inspectors with the Areas of their present and future Ranges.

Districts.	Taluk.	Area in Square Miles.	Approximate Area of Zamin-daris included in the Taluk Area in Column 3.	Number of Ryotwari Put-tahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspectors' Range.	Proposed Number of Ryot-wari Puttahs in each Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.	Number.	Salaries.			Number.	Cost.	
Gan-gam.	Berhampore	399	..	..	3	75	3	75	133	7,254	4	150	..
	Goonsur	278	..	..	4	95	4	150	69	2,883	4	150	..
	Chicacole	246	..	..	3	75	3	150	82	3,037	4	150	..
	Total ..	923	..	..	10	245	10	450	92	4,240	12	450	..
Vizag-patam.	Golgonda	174	140	2,933	3	75	3	110	58	978	4	150	..
	Sarvasiddhi	313	150	3,134	2	55	3	110	156	1,567	3	110	..
	Total ..	487	..	6,067	5	130	7	260	97	1,213	7	260	..
	Peddapuram	552	290	3,809	3	75	3	110	184	1,270	3	110	..
Godavari.	Rajahmundry	1,301	970	4,497	3	75	3	110	434	1,499	3	110	..
	Ramachendrapuram	400	80	15,373	4	95	4	150	100	3,843	4	150	..
	Anulapuram	506	200	7,776	4	95	4	150	126	3,944	4	150	..
	Tanuku	371	120	10,020	4	95	4	150	93	2,505	4	150	..
	Ellore	729	300	6,786	3	75	3	110	243	2,262	3	110	..
	Yernagudem	1,107	730	4,613	3	75	3	110	369	1,533	4	150	..
	Narsapur	437	40	11,621	4	95	4	150	109	2,880	4	150	..
	Bhimavaram	321	100	7,685	3	75	3	110	107	2,528	3	110	..
	Bhadrachalam	911	200	..	3	75	3	110	304	..	3	110	..
	Total ..	6,635	..	72,050	34	830	35	1,300	195	2,119	35	1,300	..
Cocanada Division	Tuni Division	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..

STATEMENT showing the present and proposed Staff of Revenue Inspectors, &c.—(Continued).

[illegible]

STATEMENT showing the present and proposed Staff of Revenue Inspectors, &c.—(Continued).

Districts.	Taluka.	Area in Square Miles.	3	4	Approximate Area of Zemin- dars included in the Taluk Area in Column 3.	5	Present Number and Salaries of Revenue Inspectors.		8	Present average Number of Ryotwari Puttals in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		12	Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttals in each Inspector's Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
							Number.	RS.			Number.	Salaries.				Numbers.	Cost.	
1	2																	
South Canara.	Mangalore	sq. ms. 620	sq. ms. ..	sq. ms. ..	NO. 10,183	NO. 3	RS. 75	sq. ms. 207	NO. 3,394	NO. 4	RS. 150	sq. ms. 155	NO. 2,646	NO. 1	RS. 75			
	Kasaragod	1,032	..	..	4	3	75	344	4,315	4	150	258	3,236	1	75			
	Uppinangadi	951	..	..	9	3	75	317	1,653	4	150	238	1,340	1	75			
	Udupi ..	787	..	..	0	3	75	262	2,621	4	150	197	1,966	1	75			
	Condapur	612	..	..	0	3	75	171	1,320	3	110	171	1,320	..	35			
	Total ..	3,902	..	..	39,909	15	375	260	2,661	19	710	205	2,100	4	335			
	Grand Total of Revenue Inspector's Ranges in the Madras Presidency, exclusive of Cochin and Madras	1,04,954	..	..	25,42,347	517	12,810	203	4,917	659	24,570	159	3,858	142	11,760			
	Zemindari Stations	..	..	..	..	1	20	..	..	3	105	..	..	2	85			
	Total ..	..	..	..	..	518	12,830	..	..	662	24,675	..	..	144	11,845			

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Ganjam.	Goomsur.	Surada	1	Rs. 150	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 15
			1	150	1	60	4	95	8	130	1	15	1	15
			1	150	1	50	2	40	1	30	1	15	1	15
			1	150	1	50	2	35	1	25	1	10	1	10
			1	150	1	50	2	20	2	22½	2	17½	2	17½
			1	150	1	50	4	150	9	190	2	25	2	25
			1	100	1	100	2	15	2	15	2	15	2	15
			1	100	1	100	2	15	2	15	2	15	2	15
			1	70	1	70	2	15	2	15	2	15	2	15
			2	170	2	170	2	15	2	15	2	15	2	15
			1	175	1	60	1	30	3	20	1	15	1	15
			1	175	1	60	1	25	7	15	1	10	1	10
	Chicacole.	Takkali Parlakimedi Narasannapet	1	175	1	60	3	75	10	165	2	25	2	25
			1	175	1	50	2	40	1	30	1	15	1	15
			1	175	1	50	2	35	1	25	1	10	1	10
			1	175	1	50	2	20	2	22½	2	17½	2	17½
			1	175	1	50	2	20	2	20	2	17½	2	17½
			1	175	1	50	2	20	2	20	2	17½	2	17½
			1	175	1	50	2	20	2	20	2	17½	2	17½
			1	175	1	50	2	20	2	20	2	17½	2	17½
			1	175	1	50	2	20	2	20	2	17½	2	17½
			1	175	1	50	2	20	2	20	2	17½	2	17½
			1	175	1	50	2	20	2	20	2	17½	2	17½
			1	175	1	50	2	20	2	20	2	17½	2	17½
Berhampore.	Chicacole.	Parlakimedi Narasannapet	1	200	1	60	1	30	3	20	1	15	1	15
			1	200	1	60	1	25	7	15	1	10	1	10
			1	200	1	60	3	75	10	165	2	25	2	25
			1	200	1	50	2	40	1	30	1	15	1	15
			1	200	1	50	2	35	1	25	1	10	1	10
			1	200	1	50	2	20	2	22½	2	17½	2	17½
			1	200	1	50	2	20	2	20	2	17½	2	17½
			1	200	1	50	2	20	2	20	2	17½	2	17½
			1	200	1	50	2	20	2	20	2	17½	2	17½
			1	200	1	50	2	20	2	20	2	17½	2	17½
			1	200	1	50	2	20	2	20	2	17½	2	17½
			1	200	1	50	2	20	2	20	2	17½	2	17½

Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	7	1	8	22	6	2	5	2	5	41	607	N.B.—In this statement the plain figures represent the existing scale, and the Clarendon figures the proposed scale of establishment.
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Ganjam.	Goomsur.	Surada	1	Rs. 150	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 15
			1	150	1	60	4	95	8	130	1	15	1	15
			1	150	1	60	2	40	1	30	1	15	1	15
			1	150	1	60	2	35	1	25	1	10	1	10
			1	150	1	60	2	20	2	22½	2	17½	2	17½
			1	150	1	60	1	15	1	15	1	15	1	15
			1	150	1	60	4	150	9	190	2	25	2	25
			1	150	1	60	2	15	2	15	2	15	2	15
			1	150	1	60	2	15	2	15	2	15	2	15
			1	150	1	60	2	15	2	15	2	15	2	15
			1	150	1	60	2	15	2	15	2	15	2	15
			1	150	1	60	2	15	2	15	2	15	2	15
	Chicacole.	Takkali Parlakimedi Narasannapet	1	175	1	60	1	30	3	20	1	15	1	15
			1	175	1	60	1	25	7	15	1	10	1	10
			1	175	1	60	3	75	10	165	2	25	2	25
			1	175	1	60	2	40	1	30	1	15	1	15
			1	175	1	60	2	35	1	25	1	10	1	10
			1	175	1	60	2	20	2	22½	2	17½	2	17½
			1	175	1	60	2	15	2	15	2	15	2	15
			1	175	1	60	2	15	2	15	2	15	2	15
			1	175	1	60	2	15	2	15	2	15	2	15
			1	175	1	60	2	15	2	15	2	15	2	15
			1	175	1	60	2	15	2	15	2	15	2	15
			1	175	1	60	2	15	2	15	2	15	2	15
	Berhampore.	Chicacole Parlakimedi Narasannapet	1	200	1	60	1	30	3	20	1	15	1	15
			1	200	1	60	1	25	7	15	1	10	1	10
			1	200	1	60	3	75	10	165	2	25	2	25
			1	200	1	60	2	40	1	30	1	15	1	15
			1	200	1	60	2	35	1	25	1	10	1	10
			1	200	1	60	2	20	2	22½	2	17½	2	17½
			1	200	1	60	2	15	2	15	2	15	2	15
			1	200	1	60	2	15	2	15	2	15	2	15
			1	200	1	60	2	15	2	15	2	15	2	15
			1	200	1	60	2	15	2	15	2	15	2	15
			1	200	1	60	2	15	2	15	2	15	2	15
			1	200	1	60	2	15	2	15	2	15	2	15

Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	7	1	8	22	6	2	5	2	5	41	607	N.B.—In this statement the plain figures represent the existing scale, and the Clarendon figures the proposed scale of establishment.
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	
1	7	1	8	22	6	2	5	2	5	41	607	

Districts.	Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
		Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Ganjam—(Continued).	Berhampore.	Berhampore Town ..	Rs. ..	1	Rs. 70	..	Rs. ..	..	Rs. ..	2	Rs. 15	..	Rs. ..
		Purushottapore ..	..	1	100	..	..	..	2	15	..	..	
		Itchapore ..	..	1	100	..	..	..	2	15	..	..	
		Ganjam ..	..	1	70	..	..	..	2	15	..	..	
		Sompeta ..	..	1	70	..	..	..	2	15	..	..	
		Aska ..	..	1	100	..	..	..	2	15	..	..	
		..	..	6	510	..	..	..	12	180	1	10	
		Berhampore Taluk, (Cusbah).	..	1	70	..	..	..	..	..	..	..	
		Berhampore Town ..	..	1	70	..	..	..	..	..	..	..	
		Purushottapore ..	..	1	100	..	..	..	{ 1 20 }	..	..		
		Itchapore ..	..	1	100	..	..	..	{ 1 15 }	..	..		
		Ganjam ..	..	1	70	..	..	..	{ 1 20 }	..	..		
		Sompeta ..	..	1	70	..	..	..	{ 1 15 }	..	..		
		Aska ..	..	1	100	..	..	..	{ 1 20 }	..	..		
		..	..	7	580	..	..	..	{ 1 15 }	..	..		
		..	..	..	..	..	..	..	{ 1 20 }	..	..		
		Revenue establish- ment under the Sub-Magistrate of Udayagiri ..	..	..	..	..	..	..	{ 1 15 }	..	..		
		Revenue establish- ment under the Sub-Magistrate of Udayagiri..	..	..	..	..	..	..	{ 1 20 }	..	..		
		..	..	..	..	..	..	..	{ 1 15 }	..	..		
		..	..	..	..	..	..	..	{ 1 20 }	..	..		
		..	..	..	..	..	..	..	{ 1 15 }	..	..		
		..	..	..	..	..	..	..	{ 1 20 }	..	..		
		..	..	..	..	..	..	..	{ 1 15 }	..	..		
		..	..	..	..	..	..	..	{ 1 20 }	..	..		
		..	..	..	..	..	..	..	{ 1 15 }	..	..		
		..	..	..	..	..	..	..	{ 1 20 }	..	..		
		..	..	..	..	..	..	..	{ 1 15 }	..	..		
		..	..	..	..	..	..	..	{ 1 20 }	..	..		
		..	..	..	..	..	..	..	{ 1 15 }	..	..		
		..	..	..	..	..	..	..	{ 1 20 }	..	..		
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
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..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
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..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
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..	..	..	..	..	..	..	{ 1 20 }	..	..				
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..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
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..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..	..	..	..	{ 1 20 }	..	..				
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..	..	..	..	..	..	..	{ 1 20 }	..	..				
..	..	..	..	..	..	..	{ 1 15 }	..	..				
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..	..	..	..	..	..	..	{ 1 15 }	..	..				
..	..	..	..										

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Districts.

Tahsildars' Stations.

Deputy Tahsildars' Stations.

Tahsildars.

Deputy Tahsildars and Sub-Magistrates.

Sheristadars or Head Accountants and Treasurers.

Revenue Inspectors.

Gumastahs.

Shroffs.

Number.

Salaries.

Number.

Salaries.

Number.

Salaries.

Number.

Salaries.

Number.

Salaries.

Number.

Salaries.

Zemindari Stations—
(Continued).

Gajapatinagaram ..

Salur ..

Bobbili ..

Chepudupalli ..

Parvatipur ..

Total ..

Agency Tracts.

Gunupur ..

Rayagada ..

Kottapad ..

Malkangiri ..

Koraput ..

Nowrangapuram ..

Total ..

Agency Tracts.

Gunupur ..

Rayagada ..

Kottapad ..

Malkangiri ..

Koraput ..

Nowrangapuram ..

Total ..

Total of Taluk Establishments ..

Increase ..

Decrease ..

Total of Sub-Magistrates and their Establishments ..

Increase ..

Grand Total of Taluk and Sub-Magistrates' Establishments ..

Increase ..

Decrease ..

Rs.

Rs.

Rs.

Rs.

Rs.

Rs.

Vizagapatam—(Continued).

Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	10	..	..	..	..	2	6	1	5	7	132	
1	10	..	..	..	..	2	6	1	5	7	162	
1	10	..	..	..	..	2	6	1	5	7	162	
1	10	..	..	..	..	2	6	1	5	7	132	
1	10	..	..	..	..	2	6	1	5	7	162	
11	110	..	..	..	..	22	132	11	55	79	1,682	
1	10	..	..	..	..	2	6	1	5	7	222	
1	7	..	..	..	..	2	6	1	5	7	154	
..	..	..	..	..	..	2	6	1	3	6	150	
..	..	..	..	..	..	2	6	1	3	6	150	
..	..	..	..	..	..	2	6	1	3	7	163	
..	..	..	..	..	..	2	6	1	3	6	150	
2	17	..	..	..	..	12	72	6	22	39	989	
1	10	..	..	..	..	2	6	1	5	7	222	
1	10	..	..	..	..	2	6	1	5	7	162	
1	10	..	..	..	..	2	6	1	3	7	160	
1	10	..	..	..	..	2	6	1	3	7	160	
1	10	..	..	..	..	2	6	1	3	8	173	
1	10	..	..	..	..	2	6	1	3	7	160	
6	60	..	..	..	..	12	72	6	22	43	1,037	
..	..	..	..	2	16	31	186	4	20	58	952	
2	14	2	14	2	16	33	198	4	20	70	1,292	
2	14	2	14	..	..	2	12	..	..	12	360	
..	..	..	..	..	..	..	..	..	..	..	20	
14	101	..	..	..	..	36	216	18	82	125	2,707	
18	180	..	..	..	..	36	216	18	82	131	2,991	
4	79	..	..	..	..	..	..	..	..	6	284	
14	101	..	..	2	16	67	402	22	102	183	3,659	
20	194	2	14	2	16	69	414	22	102	201	4,283	
6	93	2	14	..	..	2	12	..	..	18	644	
..	..	..	..	..	..	..	..	..	..	..	20	

Nett Increase No. Rs.
.. 12 340

Nett Increase No. Rs.
.. 6 284

Total Nett Increase. No. Rs.
18 624

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Godavari—(Continued).	Ramachandrapuram.	Ramachandrapuram. Ramachandrapuram (Town) Ramachandrapuram (Taluk Cusbah)	1	Rs. 250	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15
			..	..	..	..	..	..	1	25	7	15	1	10
			1	250	..	..	1	60	4	95	9	145	2	25
			1	250	..	..	1	50	2	40	1	30	1	15
			..	..	..	..	..	..	2	35	1	25	1	10
			..	..	..	..	..	..	..	..	2	22½	..	..
			..	..	..	..	..	..	..	..	2	20	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..
			1	250	..	..	1	50	4	150	10	205	2	25
			..	..	1	70	..	..	..	..	2	15	..	..
			..	..	1	70	..	..	..	..	1	20	..	..
			..	..	1	70	..	..	..	..	1	15	..	..
	Ellore.	Chintalapudi Chintalapudi Ellore	..	..	2	140	..	..	..	..	..	..	..	..
			1	175	..	..	1	60	1	30	2	20	1	15
			..	..	..	..	..	1	25	6	15	..	..	..
			1	175	..	..	1	60	3	75	8	130	1	15
			1	175	..	..	1	50	1	40	1	30	1	15
			..	..	..	..	..	2	35	1	25	..	..	..
			..	..	..	..	..	..	2	22½	2	20	..	..
			..	..	..	..	..	..	2	20	2	17½	..	..
			1	175	..	..	1	50	3	110	9	190	1	15
			..	..	1	70	..	..	..	..	2	15	..	..
			..	..	1	70	..	..	..	..	1	20	..	..
			..	..	2	140	..	..	..	..	1	15	..	..
Yernagudem.	Palavaram Palavaram Yernagudem	Palavaram Palavaram Yernagudem	1	150	..	..	1	60	1	30	2	20	1	15
			..	..	..	..	..	1	25	6	15	..	..	..
			1	150	..	..	1	60	3	75	8	130	1	15
			1	150	..	..	1	50	2	40	1	30	1	15
			..	..	..	..	..	2	35	1	25	..	..	..
			..	..	..	..	..	..	2	22½	2	20	..	..
			..	..	..	..	..	..	2	20	2	17½	..	..
			1	150	..	..	1	60	4	150	9	190	1	15
			..	..	1	100	..	..	..	..	2	15	..	..
			..	..	1	100	..	..	..	..	1	20	..	..
			..	..	1	70	..	..	..	..	1	15	..	..
			..	..	2	170	..	..	..	..	2	35	..	..

Dufferbunds or Atenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	RS. 7	..	RS. ..	1	RS. 8	22	RS. 6	2	RS. 5	..	RS. ..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	22	132	2	10	43	732	
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	45	844	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	606	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	41	698	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	581	
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	43	719	
1	7	..	..	..	..	2	6	1	5	7	154	
1	7	..	..	..	..	2	6	1	5	7	169	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	229	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Godavari—(Continued).	Tanuku.	Pentapadu ..	1	RS. 200	..	..	1	RS. 60	1	RS. 30	2	RS. 20	1	RS. 15
			..	..	..	..	..	..	2	25	7	15	1	10
			1	200	..	..	1	60	4	95	9	145	2	25
			1	225	..	..	1	50	2	40	1	30	1	15
			..	..	..	..	..	..	2	35	1	25	1	10
			..	..	..	..	..	..	..	..	2	20	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..
			..	..	..	..	..	..	..	..	2	15	..	..
			1	225	..	..	1	50	4	150	10	205	2	25
			..	..	1	70	..	..	..	..	1	15	..	..
	Narsapuram.	Pentapadu ..	..	..	1	70	..	..	..	..	1	20	..	..
		Tanuku ..	..	..	1	70	..	..	..	..	1	15	..	..
		..	..	..	2	140	..	..	..	..	..	..	..	..
		..	1	225	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	..	2	25	7	15	..	..
	Bhimavaram.	..	1	225	..	..	1	60	4	95	9	145	2	25
		..	1	250	..	..	1	50	2	40	1	30	1	15
		..	..	..	..	..	..	..	2	35	1	25	1	10
		..	..	..	..	..	..	..	..	..	2	20	..	..
		..	..	..	..	..	..	..	..	..	2	17½	..	..
Godavari—(Continued).	Narsapuram.	..	1	250	..	..	1	50	4	150	10	205	2	25
		..	..	..	1	70	..	..	..	..	2	15	..	..
		..	..	..	1	70	..	..	..	..	1	20	..	..
		..	..	..	1	70	..	..	..	..	1	15	..	..
		..	..	..	2	140	..	..	..	..	..	..	..	..
	Bhimavaram.	..	1	175	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	..	1	25	6	15	..	..
		..	1	175	..	..	1	60	3	75	8	130	1	15
		..	1	200	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	..	2	35	1	25	1	10
Godavari—(Continued).	Bhimavaram.	..	..	..	..	..	..	..	..	..	2	20	..	..
		..	..	..	..	..	..	..	..	..	2	17½	..	..
		..	1	200	..	..	1	50	3	110	9	190	2	25
		..	..	..	1	70	..	..	..	..	1	20	..	..
		..	..	..	1	70	..	..	..	..	1	15	..	..

Dufferbunds or Atenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	RS.		RS.		RS.		RS.		RS.		RS.	
1	7	..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	22	132	2	10	43	682	
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	45	819	
1	7	..	..	..	..	2	6	1	5	6	109	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	22	132	2	10	43	707	
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	45	844	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	606	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	42	733	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Godavari—(Continued).	Bhadrachalam.	Bhadrachalam	1	Rs. 120	1	Rs. 60	3	Rs. 25	3	Rs. 20	1	Rs. 15	1	Rs. 15
			1	120	1	60	3	75	5	90	1	15	1	15
			1	120	1	60	1	40	1	30	1	15	1	15
			1	120	1	60	2	35	1	25	1	15	1	15
			1	120	1	60	1	22	1	20	1	15	1	15
			1	120	1	60	1	17	1	15	1	15	1	15
		Bhadrachalam	1	120	1	60	3	110	6	130	1	15	1	15
			1	120	1	70	..	..	..	..	..	..	..	..
		Zemindari Stations.												
		Pithapuram ..	1	100	1	100	..	..	2	15	..	..	..	..
		Tuni Division	1	100	1	100	..	..	2	15	..	..	..	..
		Cocanada Division	1	100	1	100	..	..	3	15	..	..	..	..
		Do. Town	1	70	1	70	..	..	1	15	..	..	..	..
			4	370	..	..	..	..	8	120	..	..	..	..
		Pithapuram ..	1	100	1	100	..	..	1	20	..	..	..	..
		Tuni Division	1	100	1	100	..	..	2	20	..	..	..	..
		Cocanada Division	1	100	1	100	..	..	1	20	..	..	..	..
		Do. Town	1	70	1	70	..	..	3	15	..	..	..	..
			4	370	..	..	..	..	1	20	..	..	..	..
			4	370	..	..	2	70	12	200	..	..	..	..
		Total of Taluk Establishments ..	10	1,820	10	590	34	830	62	1,335	15	200	15	200
		Increase ..	10	1,920	10	590	35	1,300	62	1,915	16	210	16	210
		Decrease ..	..	100	..	..	1	470	10	680	1	10	1	10
		Total of Sub-Magistrates and their Establishments ..	12	990	12	990	..	..	22	330	..	..	..	..
		Increase ..	23	1,760	..	..	2	70	30	515	..	..	..	..
			11	770	..	..	2	70	8	185	..	..	..	..
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	10	1,820	12	990	10	590	34	830	104	1,605	15	200
		Increase ..	10	1,920	23	1,760	10	500	37	1,370	123	2,430	16	210
		Decrease ..	..	100	11	770	..	3	540	18	765	1	10	..
			..	..	..	..	90	..	..	..	..	..	..	..

Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs.	..	Rs.	..	Rs.	..	Rs.	..	Rs.	..	Rs.	
1	8	..	..	1	8	8	6	1	6	..	..	
1	8	..	..	1	8	8	48	1	5	22	419	
1	8	1	7	1	8	8	6	1	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	8	1	7	1	8	8	48	1	5	24	501	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	6	1	5	7	154	
1	7	..	..	..	..	2	6	1	5	7	154	
1	7	..	..	..	..	2	6	1	5	8	169	
1	7	..	..	..	..	2	6	1	5	6	109	
4	28	..	..	..	..	8	48	4	20	28	586	
1	7	..	..	..	..	2	6	1	5	8	174	
1	7	..	..	..	..	2	6	1	5	9	209	
1	7	..	..	..	..	2	6	1	5	10	224	
1	7	..	..	..	..	2	6	1	5	7	129	
4	28	..	..	..	..	8	48	4	20	34	736	
10	71	..	..	10	80	201	1,206	19	95	391	6,227	
10	71	10	70	10	80	202	1,213	19	95	414	7,373	
..	..	10	70	..	..	1	6	..	..	23	1,236	
..	..	..	..	..	..	..	..	..	..	..	90	
12	84	..	..	..	..	24	144	12	60	82	1,608	
13	91	..	..	..	..	26	156	13	65	107	2,657	
1	7	..	..	..	..	2	12	1	5	25	1,049	
22	155	..	..	10	80	225	1,350	31	155	473	7,835	
23	162	10	70	10	80	228	1,368	32	160	521	10,030	
1	7	10	70	..	..	3	18	1	5	48	2,285	
..	..	..	..	..	..	..	..	..	..	..	90	
Total Nett Increase.											No. 48	Rs. 2,195
Nett Increase ..											No. 23	Rs. 1,146
Nett Increase ..											No. 25	Rs. 1,049

District.	Tahsildars' Stations.	Deputy Tahsildars' Stations.		Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
		Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Kistna.	Gudivada.	1	RS. 200	..	..	1	RS. 60	1	RS. 30	2	RS. 20	1	RS. 15	..	..
		1	200	..	..	1	60	4	95	7	15	..	..	..	..
		1	200	..	..	1	60	3	40	9	145	1	15	..	..
		..	..	..	..	..	..	3	35	1	30	1	15	..	..
		..	..	..	..	..	..	..	..	2	25	..	..	..	..
		..	..	..	..	..	..	..	..	2	22	..	..	..	..
	Kaikalur.	1	200	..	..	1	50	6	225	2	20	1	15	..	..
		..	..	..	..	..	..	..	..	2	17	..	..	..	..
		..	..	..	..	..	..	..	..	2	15	..	..	..	..
		..	..	..	..	..	..	..	..	2	15	..	..	..	..
		..	..	..	..	..	..	..	..	2	15	..	..	..	..
		..	..	..	..	..	..	..	..	2	15	..	..	..	..
	Kaikalur Gudivada.	1	175	..	..	1	60	1	30	3	20	1	15	..	..
		..	..	..	..	..	..	1	25	7	15	..	..	..	..
		1	175	..	..	1	60	3	75	10	165	1	15	..	..
		..	..	..	..	..	..	1	40	1	30	1	15	..	..
		..	..	..	..	..	..	2	35	2	25	..	..	..	..
		..	..	..	..	..	..	2	20	2	20	..	..	..	..
	Avanigudda.	1	175	..	..	1	50	3	110	11	220	1	15	..	..
		..	..	..	..	..	..	..	..	2	15	..	..	..	..
		1	70	..	..	..	..	..	..	1	20	..	..	..	..
		1	70	..	..	..	..	..	..	1	15	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
		2	140	..	..	..	..	..	..	2	35	..	..	..	..
	Avanigudda Bandar.	1	225	..	..	1	60	1	30	2	20	1	15	..	..
		..	..	..	..	..	..	1	25	7	15	..	..	..	..
		1	225	..	..	1	60	4	95	9	145	2	25	..	..
		..	..	..	..	..	..	2	40	1	30	1	15	..	..
		..	..	..	..	..	..	3	35	1	25	1	10	..	..
		..	..	..	..	..	..	..	..	2	20	..	..	..	..
	Bapatla.	1	225	..	..	1	50	5	185	10	205	2	25	..	..
		..	..	..	..	..	..	..	..	1	15	..	..	..	..
		1	70	..	..	..	..	..	..	1	20	..	..	..	..
		1	70	..	..	..	..	..	..	1	15	..	..	..	..
		..	..	..	..	..	..	..	..	2	35	..	..	..	..
		2	140	..	..	..	..	..	..	2	35	..	..	..	..

Dufferbunds or Attenders.	Muchis.	Duffadars.	Peons.	Massalchis and Sweepers.	Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	
1	RS. 7	..	..	1	RS. 8	22	..
..	..	..	..	..	..	..	..
1	7	..	..	1	8	22	132
1	7	1	7	1	8	24	6
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
1	7	1	7	1	8	24	144
1	7	..	..	..	..	2	6
1	7	..	..	..	..	2	6
..	..	..	..	..	..	1	5
..	..	..	..	..	..	1	5
1	7	..	..	..	..	2	12
1	7	..	..	1	8	21	6
..	..	..	..	..	..	2	5
1	7	..	..	1	8	21	126
1	7	1	7	1	8	21	6
..	..	..	..	..	..	2	5
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
1	7	1	7	1	8	21	126
1	7	..	..	..	..	2	6
1	7	..	..	..	..	2	6
..	..	..	..	..	..	1	5
..	..	..	..	..	..	1	5
1	7	..	..	..	..	2	12
1	7	..	..	1	8	22	6
..	..	..	..	..	..	2	5
1	7	..	..	1	8	22	132
1	7	1	7	1	8	23	6
..	..	..	..	..	..	2	5
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
1	7	1	7	1	8	23	138
1	7	..	..	..	..	2	6
1	7	..	..	..	..	2	6
..	..	..	..	..	..	1	5
..	..	..	..	..	..	1	5
1	7	..	..	..	..	2	12
1	7	..	..	..	..	2	12

Districts.	Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
		Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Kistna—(Continued).	Guntur.	1	Rs. 225	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15
		..	..	..	..	..	..	1	25	7	15	..	..
		1	225	..	..	1	60	3	75	9	145	1	15
		1	225	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
		..	..	..	..	..	..	..	..	2	17½	..	..
		..	..	..	..	..	..	..	..	2	15	..	..
		1	225	..	..	1	50	3	110	10	205	1	15
		..	..	1	70	..	..	..	..	2	15	..	..
		..	..	1	70	..	..	..	..	1	15	..	..
	Sattenapalle.	..	..	2	140	..	..	..	..	3	45	..	..
		..	..	1	70	..	..	..	..	1	20	..	..
		..	..	1	70	..	..	..	..	1	15	..	..
		..	..	2	140	..	..	..	..	..	..	..	..
		1	175	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	6	15	..	..
		..	..	..	..	..	..	1	20	..	..	..	..
		1	175	..	..	1	60	3	75	8	130	1	15
		1	175	..	..	1	50	2	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
Repalli.	Sattenapalle ..	..	..	..	..	..	..	..	..	2	17½	..	..
		1	175	..	..	1	50	4	150	9	190	1	15
		..	..	1	70	..	..	..	..	..	..	..	..
		1	250	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	7	15	..	..
		1	250	..	..	1	60	5	115	9	145	2	25
		1	250	..	..	1	50	3	40	1	30	1	15
		..	..	..	..	..	..	4	35	1	25	1	10
		..	..	..	..	..	..	..	..	2	22½	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
		..	..	..	..	..	..	..	..	2	17½	..	..
		1	250	..	..	1	50	7	260	10	205	2	25
Nandigama.	Tennali	..	..	1	70	..	..	..	..	1	15	..	..
		..	..	1	70	..	..	..	..	1	20	..	..
		..	..	1	70	..	..	..	..	1	15	..	..
		..	..	2	140	..	..	..	..	..	..	..	..
		1	150	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	6	15	..	..
		1	150	..	..	1	60	3	75	8	130	1	15
		..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..

Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	Rs. 7	..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	40	671	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	42	763	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	6	109	
2	14	..	..	..	..	4	24	2	10	13	233	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	606	
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	43	744	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	23	138	2	10	45	758	
1	7	1	7	1	8	25	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	25	150	2	10	51	972	
1	7	..	..	..	..	2	6	1	5	6	109	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	581	

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Kistna—(Continued).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.		Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
		Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Kistna—(Continued).	Guntur.	1	Rs. 225	..	..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	..	..
		1	225	..	..	..	..	1	25	7	15	..	..	..	..
		1	225	..	..	1	60	3	75	9	145	1	15	..	..
		..	..	..	..	1	50	1	40	1	30	1	15	..	..
		..	..	..	..	..	..	2	35	2	25	..	..	..	..
		..	..	..	..	..	..	..	..	2	22	..	..	..	..
		..	..	..	..	..	..	..	..	2	20	..	..	..	..
		1	225	..	..	..	..	..	..	2	17	..	..	..	..
		..	..	..	..	1	60	3	110	10	205	1	15	..	..
		..	..	1	70	..	..	..	..	2	15	..	..	..	..
		..	..	1	70	..	..	..	..	1	15	..	..	..	..
		..	..	2	140	..	..	..	..	3	45	..	..	..	..
	Sattenapalle.	..	..	1	70	..	..	..	..	1	20	..	..	..	..
		..	..	1	70	..	..	..	..	1	15	..	..	..	..
		..	..	2	140	..	..	..	..	..	..	..	..	..	..
		1	175	..	..	1	60	1	30	2	35	..	..	..	..
		..	..	..	..	..	..	1	25	2	20	1	15	..	..
		1	175	..	..	1	60	1	20	6	15	..	..	..	..
		1	175	..	..	1	60	3	75	8	130	1	15	..	..
		..	..	..	..	1	50	2	40	1	30	1	15	..	..
		..	..	..	..	..	..	2	35	2	25	..	..	..	..
		..	..	..	..	..	..	..	..	2	22	..	..	..	..
		..	..	..	..	..	..	..	..	2	20	..	..	..	..
		1	175	..	..	..	..	..	..	2	17	..	..	..	..
Repalli.	Sattenapalle ..	..	..	1	70	..	..	4	150	9	190	1	15	..	..
		1	250	..	..	1	60	1	30	..	..	..	..	..	..
		..	..	..	..	..	..	3	25	2	20	1	15	..	..
		1	250	..	..	..	..	1	20	7	15	1	10	..	..
		1	250	..	..	1	60	5	115	9	145	2	25	..	..
		..	..	..	..	1	50	3	40	1	30	1	15	..	..
		..	..	..	..	..	..	4	35	2	25	1	10	..	..
		..	..	..	..	..	..	..	..	2	20	..	..	..	..
		1	250	..	..	..	..	..	..	2	17	..	..	..	..
Nandigama.	Tennali Tennali Repalli	..	..	1	70	..	..	7	260	10	205	2	25	..	..
		..	..	1	70	..	..	..	..	1	15	..	..	..	..
		..	..	1	70	..	..	..	..	1	20	..	..	..	..
		..	..	2	140	..	..	..	..	..	15	..	..	..	..
		1	150	..	..	..	..	..	2	35	..	..	..	..	..
		..	..	..	..	1	60	1	30	2	20	1	15	..	..
		..	..	..	..	..	..	1	25	6	15	..	..	..	..
		1	150	..	..	1	60	3	75	8	130	1	15	..	..
		..	..	..	..	1	60	3	75	8	130	1	15	..	..

Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	RS. 7	..	RS. ..	1	RS. 8	21	RS. 6	2	RS. 5	..	RS. ..	
1	7	..	..	1	8	21	126	2	10	40	671	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	42	763	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	6	109	
2	14	..	..	..	..	4	24	2	10	13	233	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	606	
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	43	744	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	23	138	2	10	45	758	
1	7	1	7	1	8	25	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	25	150	2	10	51	972	
1	7	..	..	..	..	2	6	1	5	6	109	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	581	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Kistna.—(Continued.)	Nandigama.	Jaggiapet ..	1	Rs. 150	..	Rs. ..	1	Rs. 50	1	Rs. 40	1	Rs. 30	1	Rs. 15
			..	..	..	..	..	..	2	35	1	25	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..
			..	..	..	..	..	..	..	..	2	20	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..
			..	..	..	..	..	..	..	..	1	15	..	..
	Bezawada.	Jaggiapet ..	1	150	..	..	1	50	3	110	9	190	1	15
			..	..	1	70	..	..	..	..	2	15	..	..
			..	..	1	70	..	..	..	..	1	20	..	..
			..	..	1	70	..	..	..	..	1	15	..	..
			..	..	2	140	..	..	..	..	2	35	..	..
			..	..	..	..	..	..	..	..	..	..	..	..
	Bezawada.	Bezawada ..	1	150	..	..	1	60	1	30	2	20	1	15
			..	..	..	..	..	..	1	25	6	15	1	10
			..	..	..	..	..	..	1	20	..	..	..	..
			1	150	..	..	1	60	3	75	8	130	2	25
			1	150	..	..	1	50	1	40	1	30	1	15
			..	..	..	..	..	..	2	35	1	25	1	10
	Narsaraopet.	Narsaraopet ..	1	150	..	..	1	50	3	110	9	190	2	25
			..	..	1	70	..	..	..	..	..	..	..	..
			1	200	..	..	1	60	1	30	2	20	1	15
			..	..	..	..	..	..	1	25	7	15	..	..
			1	200	..	..	1	60	3	75	9	145	1	15
			1	200	..	..	1	50	1	40	1	30	1	15
Kistna.—(Continued.)	Vinukonda.	Narsaraopet ..	..	..	..	..	..	..	2	35	2	25	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..
			..	..	..	..	..	..	..	..	2	20	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..
			..	..	..	..	..	..	..	..	1	15	..	..
			1	200	..	..	1	50	3	110	10	205	1	15
	Vinukonda.	Vinukonda ..	..	..	1	70	..	..	..	..	..	..	..	..
			1	150	..	..	1	60	1	30	2	20	1	15
			..	..	..	..	..	..	1	25	6	15	..	..
			1	150	..	..	1	60	3	75	8	130	1	15
			1	150	..	..	1	50	1	40	1	30	1	15
			..	..	..	..	..	..	2	35	1	25	..	..

Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	Rs. 7	1	Rs. 7	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	41	673	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	40	591	
1	7	1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	23	138	2	10	44	695	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	40	646	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	42	738	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	681	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	41	673	
..	..	..	..	..	..	..	..	..	..	1	70	

Kistna—(Continued).

Districts.	Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
		Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Kistna—(Continued).	Palnad	1	Rs. 200	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15
		..	..	..	..	..	..	1	25	7	15	..	..
		1	200	..	..	1	60	3	75	9	115	1	15
		1	200	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
		1	200	..	..	1	50	3	110	10	205	1	15
		..	..	1	70	..	..	..	..	2	15	..	..
		..	..	1	70	..	..	..	..	1	20	..	..
		..	..	1	70	..	..	..	..	1	15	..	..
		..	..	2	140	..	..	..	..	..	..	..	..
	Zemindari Stations.	..	..	1	100	..	..	..	..	2	35	..	..
		..	..	1	100	..	..	..	..	2	15	..	..
		..	..	1	100	..	..	1	20	1	15	1	10
		..	..	2	200	..	..	..	..	2	15	..	..
		..	..	1	100	..	..	1	20	5	75	1	10
		..	..	1	100	..	..	..	..	1	20	..	..
		..	..	1	100	..	..	1	35	1	15	1	10
		..	..	2	200	..	..	..	..	1	20	1	10
		11	2,100	..	..	11	660	37	905	96	1,555	14	195
		11	2,100	..	..	11	660	43	1,590	107	2,210	14	195
		..	..	..	..	..	..	6	685	11	655	..	..
		..	..	10	760	..	..	..	..	..	..	..	..
	Total of Taluk Establishments	..	..	..	..	..	..	1	35	7	115	2	20
		11	2,100	..	..	11	660	37	905	96	1,555	14	195
		..	..	..	..	..	..	43	1,590	107	2,210	14	195
		..	..	..	..	..	..	6	685	11	655	..	..
	Total of Sub-Magistrates and their Establishments	..	..	10	760	..	..	..	..	..	..	..	..
		..	..	20	1,460	..	..	1	20	17	255	1	10
		..	..	10	700	..	..	1	35	21	360	2	20
		..	..	..	..	..	..	..	15	4	105	1	10
	Grand Total of Taluk and Sub-Magistrates' Establishments	11	2,100	10	760	11	660	39	925	113	1,810	15	205
		11	2,100	20	1,460	11	660	44	1,625	128	2,570	16	215
		..	..	10	700	..	..	6	700	15	760	1	10
		..	..	..	..	110	..	..	..	..	..	..	..

Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	Rs. 7	..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	40	646	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	42	738	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	..	..	2	6	1	5	7	154	
..	..	..	..	..	..	2	6	..	..	5	57	
1	7	..	..	..	..	2	6	1	5	7	154	
2	14	..	..	..	..	6	36	2	10	19	365	
1	7	..	..	..	..	4	6	1	5	11	201	
..	..	..	..	..	..	2	6	..	..	5	72	
1	7	..	..	..	..	2	6	1	5	8	169	
2	14	..	..	..	..	8	48	2	10	24	442	
11	77	..	..	11	88	235	1,410	22	110	448	7,100	
11	77	11	77	11	88	243	1,458	22	110	484	8,455	
..	..	11	77	..	..	8	48	..	..	36	1,465	
..	..	..	..	..	..	..	..	..	..	..	110	
10	70	..	..	..	..	22	132	10	50	71	1,297	
9	63	..	..	..	..	22	132	9	45	84	2,115	
..	..	..	..	..	..	..	..	..	..	15	830	
1	7	..	..	..	..	..	..	1	5	2	12	
21	147	..	..	11	88	257	1,542	32	160	519	8,397	
20	140	11	77	11	88	265	1,590	31	155	568	10,570	
..	..	11	77	..	..	8	48	..	..	51	2,295	
1	7	..	..	..	..	..	..	1	5	2	122	

No. Rs.
Nett Increase .. 36 1,355

No. Rs.
Nett Increase .. 13 818

No. Rs.
Total Nett Increase. 49 2,173

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.		Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
				Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Nellore.	Nellore.	Nellore	Allur	1	Rs. 225	..	..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15
				..	..	..	..	..	..	1	25	7	15	1	10
				1	225	..	..	1	60	4	95	9	145	2	25
				1	225	..	..	1	50	3	40	1	30	1	15
				..	..	..	..	..	..	3	35	1	25	1	10
				..	..	..	..	..	..	..	..	2	20	..	..
				..	..	..	..	..	..	..	..	2	17 1/2	..	..
				1	225	..	..	1	50	6	225	11	220	2	25
				..	..	1	70	..	..	..	..	2	15	..	..
				..	..	1	70	..	..	..	..	2	15	..	..
				..	..	2	140	..	..	..	..	4	60	..	..
				..	..	1	70	..	..	..	..	..	..	..	..
Nellore.	Gudur.	Nellore	Allur	..	..	1	70	..	..	..	..	..	..	..	..
				..	..	1	70	..	..	..	..	1	20	..	..
				..	..	2	140	..	..	..	..	1	15	..	..
				..	..	..	..	..	..	..	..	2	35	..	..
				1	200	..	..	1	60	1	30	2	20	1	15
				..	..	..	..	..	..	1	25	7	15	1	10
				1	200	..	..	1	60	4	95	9	145	2	25
				1	200	..	..	1	50	2	40	1	30	1	15
				..	..	..	..	..	..	3	35	1	25	1	10
				..	..	..	..	..	..	..	..	2	20	..	..
				..	..	..	..	..	..	..	..	2	17 1/2	..	..
				1	200	..	..	1	50	5	187 1/2	..	205	2	25
Ongole.	Gudur.	Kota	Gudur	..	..	1	70	..	..	..	..	2	15	..	..
				..	..	1	70	..	..	..	..	1	20	..	..
				..	..	1	70	..	..	..	..	1	15	..	..
				..	..	2	140	..	..	..	..	..	..	..	..
				1	200	..	..	1	60	1	30	2	20	1	15
				..	..	..	..	..	..	1	25	7	15	1	10
				1	200	..	..	1	60	3	75	9	145	2	25
				1	200	..	..	1	50	2	40	1	30	1	15
				..	..	..	..	..	..	2	35	1	25	2	10
				..	..	..	..	..	..	..	..	2	20	..	..
				..	..	..	..	..	..	..	..	2	17 1/2	..	..
				1	200	..	..	1	50	4	150	10	205	3	35

Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	Rs. 7	..	..	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	22	132	2	10	43	707	..
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	24	6	2	5	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	24	144	2	10	50	921	..
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	124	..
2	14	..	..	..	..	4	24	2	10	14	248	
..	..	..	..	..	..	..	..	..	..	1	70	..
1	7	..	..	..	..	2	6	1	5	7	129	
1	7	..	..	..	..	2	12	1	5	8	199	..
1	7	..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	..
1	7	..	..	1	8	22	132	2	10	43	682	
1	7	1	7	1	8	23	6	2	5	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	23	138	2	10	47	835	..
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	129	..
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	..
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	41	656	..
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	46	804	..

Districts.	Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
		Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Nellore—(Continued).	Ongole— (Continued).	Addanki	..	RS.	1	70	..	..	..	2	15	..	..
		Addanki	..	..	1	70	..	..	..	1	20	..	..
		Ongole	..	..	1	70	..	..	..	1	15	..	..
	Kandukur.		..	2	140	..	..	..	..	2	35	..	..
		1	175	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	6	15	..	..
		..	..	..	..	..	..	1	20	..	..	..	..
		1	175	..	..	1	60	3	75	8	130	1	15
		1	175	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
		..	..	..	..	..	..	..	..	2	17½	..	..
		1	175	..	..	1	50	3	110	9	190	1	15
		..	..	1	70	..	..	..	..	..	..	..	..
		1	150	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	6	15	..	..
		1	150	..	..	1	60	3	75	8	130	1	15
		1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
		..	..	..	..	..	..	..	..	2	17½	..	..
		1	150	..	..	1	50	3	110	9	190	1	15
	Kanigiri.		..	1	70	..	..	..	..	..	..	..	..
		1	175	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	6	15	..	..
	Kavali.	1	175	..	..	1	60	3	75	8	130	1	15
		1	175	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
	Udayagiri.		..	..	..	..	..	..	..	2	22½	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
		1	175	..	..	1	50	3	110	9	190	1	15
		..	..	1	70	..	..	..	..	..	..	..	..
		1	150	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	6	15	..	..
		1	150	..	..	1	60	3	75	8	130	1	15

Duties or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	7	..	..	..	..	2	6	1	5	7	12½	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	606	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	41	698	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	581	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	41	698	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	581	

Districts.	Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
		Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Nellore—(Continued).	Udayagiri—(Contd).	1	Rs. 150	..	..	1	Rs. 50	1	Rs. 40	1	Rs. 30	1	Rs. 15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..
	Udayagiri ..	1	150	..	..	1	50	3	110	9	190	1	15
		..	..	1	70	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..
	Atmakur.	1	175	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	7	15	..	..
		1	175	..	..	1	60	3	75	9	145	1	15
	Atmakur ..	1	175	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..
	Rapur.	1	175	..	..	1	50	3	110	10	205	1	15
		..	..	1	70	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..
	Rapur ..	1	150	..	..	1	60	1	30	2	20	1	15
		..	..	..	..	..	..	1	25	6	15	..	..
		1	150	..	..	1	60	3	75	8	130	1	15
	Zemindari Stations.	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..
	Darsi ..	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
	Podili ..	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
	Venkatagiri ..	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
	Polur ..	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
	Zemindari Stations.	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
	Darsi ..	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
	Podili ..	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..
	Venkatagiri ..	1	150	..	..	1	50	1	40	1	30	1	15
		..	..	..	..	..	..	2	35	1	25	..	..
		..	..	..	..	..	..	..	..	2	20	..	..

Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	RS.		RS.		RS.		RS.		RS.		RS.	
1	7	1	7	1	8	21	6	2	10	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	41	673	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	40	621	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	42	713	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	39	581	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	41	673	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	6	1	5	7	154	
1	7	..	..	..	..	2	6	1	5	7	154	
1	7	..	..	..	..	2	6	1	5	7	154	
1	7	..	..	..	..	2	6	1	5	7	154	
4	28	..	..	..	..	8	48	4	20	28	616	
1	7	..	..	..	..	2	6	1	5	7	159	
1	7	..	..	..	..	2	6	1	5	7	159	
1	7	..	..	..	..	2	6	1	5	7	159	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.					
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.				
Nellore—(Continued).	Zemindari Stations— (Continued).			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.				
	Polur	..	..	1	100	..	..	..	..	..	..	1	20	..	..			
		..	..	4	400	..	..	..	..	..	..	1	15	..	..			
	Total of Taluk Establishments ..	9	1,600	..	..	9	540	29	715	76	1,230	12	165	..	..			
		9	1,600	..	..	9	450	33	1,220	88	1,785	13	175	..	..			
	Increase ..	..	..	..	..	..	..	4	505	10	555	1	10	..	..			
	Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	..	..			
	Total of Sub-Magistrates and their Establishments ..	..	..	8	680	..	..	..	..	..	16	240	..	..	..	..		
		..	..	16	1,240	..	..	..	..	..	14	245	..	..	..	..		
	Increase ..	..	..	8	560	..	..	..	..	..	..	..	..	..	..	..		
	Decrease ..	..	..	..	..	..	..	..	..	..	5	..	..	..	..	..		
	Grand Total of Taluk and Sub-Magistrates' Establishments ..	9	1,600	8	680	9	540	29	715	92	1,470	12	165	..	..	..	..	
		9	1,600	16	1,240	9	450	33	1,220	100	2,030	13	175	..	..	..	..	
	Increase ..	..	..	8	560	..	..	4	505	8	580	1	10	..	..	..	..	
	Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	..	..	..	..	
South Canara.	Mangalore.		1	200	..	..	1	60	1	30	2	20	..	..	..	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..
			1	200	..	..	1	60	3	75	9	145	..	..	..	..	..	..
			1	200	..	..	1	50	2	40	1	30	..	..	..	..	..	..
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..
			..	..	..	..	..	..	..	..	2	22	..	..	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..
			..	..	..	..	..	..	..	..	2	17	..	..	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..	..	..
		1	200	..	..	1	50	4	150	10	205	..	..	..	..	..	..	
	Mangalore Bantval		..	..	1	100	..	..	..	..	2	15	..	..	..	..	..	..
			..	..	1	70	..	..	..	..	2	15	..	..	..	..	..	..
			..	..	2	170	..	..	..	..	4	60	..	..	..	..	..	..
			..	..	1	100	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	
Uppinangadi.		..	..	2	170	..	..	..	..	1	20	..	..	..	..	..	..	
		..	..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	
		1	175	..	..	1	60	1	30	2	20	1	15	..	..	..	..	
		..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	
		1	175	..	..	1	60	3	75	8	130	1	15	..	..	..	..	

Dufferbunds or Attenders.	Muchis.		Duffadars.		Peons.		Massalehis and Sweepers.		Total.		Remarks.
	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.		
1	7	..	..	..	2	6	1	5	7	159	
4	28	..	..	..	8	48	4	20	28	636	
9	63	..	..	9	72	191	1,146	18	90	362	5,621
9	63	9	63	9	72	195	1,170	18	90	390	6,688
..	..	9	63	..	..	4	24	..	..	28	1,157
..	..	..	..	..	..	..	..	..	..	..	90
8	56	..	..	..	..	16	96	8	40	56	1,112
7	49	..	..	..	..	14	84	7	35	58	1,653
..	..	..	..	..	..	..	..	..	..	8	565
1	7	..	..	..	..	2	12	1	5	6	24
17	119	..	..	9	72	207	1,242	26	130	418	6,733
16	112	9	63	9	72	209	1,254	25	125	448	8,341
..	..	9	63	..	..	2	12	..	..	32	1,710
1	7	..	..	..	..	..	..	1	5	2	102
1	7	..	..	1	8	21	6	2	5	..	..
..	..	..	..	..	..	..	..	..	..	..	..
1	7	..	..	1	8	21	126	2	10	39	631
1	7	1	7	1	8	22	6	2	5	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
1	7	1	7	1	8	22	132	2	10	43	769
1	7	..	..	..	..	2	6	1	5	7	154
1	7	..	..	..	..	2	6	1	5	7	124
2	14	..	..	..	..	4	24	2	10	14	278
..	..	..	..	..	..	..	..	..	..	1	100
1	7	..	..	..	..	2	6	1	5	7	129
1	7	..	..	..	..	2	12	1	5	8	229
1	7	..	..	1	8	21	6	2	5	..	..
..	..	..	..	..	..	..	..	..	..	..	..
1	7	..	..	1	8	21	126	2	10	39	606

Nett Increase .. No. Rs. 28 1,067

Nett Increase .. No. No. 2 541

Total Nett Increase 30 1,608

District.	Tahsildars' Stations.	Deputy Tahsildars' Stations.		Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.	
		Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
South Canara—(Continued).	Uppinangadi—(Continued).	1	Rs. 175	..	..	1	Rs. 50	2	Rs. 40	1	Rs. 30	1	Rs. 15	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Beltangadi ..	1	175	..	..	1	50	4	150	9	190	2	25	..	..
		..	..	1	70	..	..	..	..	2	15	..	..	..	..
	Beltangadi ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..
		..	..	1	70	..	..	..	..	1	20	..	..	..	..
	Uppinangadi ..	..	..	2	140	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Udipi.	1	225	..	..	1	60	1	30	2	20	1	15	..	..
		..	..	..	..	..	..	1	25	7	15	..	..	..	..
		1	225	..	..	1	60	1	20	..	..	1	10	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
		1	225	..	..	1	60	3	75	9	145	2	25	..	..
		..	..	..	..	..	..	2	40	1	30	1	15	..	..
		..	..	..	..	..	..	2	35	1	25	1	10	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..	..	..
		..	..	..	..	..	..	..	..	2	20	..	..	..	..
		..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		1	225	..	..	1	50	4	150	10	205	2	25	..	..
		..	..	1	70	..	..	..	..	2	15	..	..	..	..
	Karkal ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..
		..	..	1	70	..	..	..	..	1	20	..	..	..	..
	Karkal ..	..	..	1	70	..	..	..	..	1	15	..	..	..	..
		..	..	2	140	..	..	..	..	..	..	..	..	..	..
	Udipi ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Coondapoor.	1	150	..	..	1	60	1	30	2	20	1	15	..	..
		..	..	..	..	..	..	1	25	7	15	..	..	..	..
		1	150	..	..	1	60	3	75	9	145	2	25	..	..
		..	..	..	..	..	..	2	40	1	30	1	15	..	..
		..	..	..	..	..	..	2	35	1	25	1	10	..	..
		..	..	..	..	..	..	..	..	2	22½	..	..	..	..
	Coondapoor ..	1	150	..	..	1	50	1	40	1	30	1	15	..	..
		..	..	..	..	..	..	2	35	1	25	1	10	..	..
	Kasaragod.	1	225	..	..	1	60	1	30	2	20	1	15	..	..
		..	..	..	..	..	..	1	25	7	15	..	..	..	..
	Coondapoor ..	1	225	..	..	1	60	3	75	9	145	2	25	..	..
		..	..	..	..	..	..	..	..	..	..	..	..	..	..

Dufferbunds or Atenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	RS.		RS.		RS.		RS.		RS.		RS.	
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	44	754	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	41	681	
1	7	1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	22	132	2	10	45	819	
1	7	..	..	..	..	2	6	1	5	7	124	
1	7	..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	..	..	2	12	1	5	8	199	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	41	606	
1	7	1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	1	7	1	8	21	126	2	10	43	698	
..	..	..	..	..	..	..	..	..	..	1	70	
1	7	..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	..	..	
1	7	..	..	1	8	21	126	2	10	41	681	

[illegible]

[illegible]

STATEMENT showing the Existing and Proposed
Principal Assistant Collectors' or Sub-Collectors' Establishments.

[illegible]

APPENDIX D.

STATEMENT showing the Existing and Proposed Scales of Head Assistant and Special Assistant Collectors' Establishments.

Designation.	GANJAM.				VIZAGAPATAM.				GODAVARI.				KISTNA.				NELLORE.				NILGIRIS.				SOUTH CANARA.				TOTAL OF THE PRESIDENCY.			
	Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.					
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.			
Head Clerk..	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	50	1	50	1	70	1	70	21	1,425	21	1,450		
Second do..	1	25	1	45	1	25	1	45	1	25	1	45	1	45	1	30	1	30	1	30	1	30	1	25	1	45	21	530	21	930		
Third do..	1	15	1	35	1	15	1	35	1	15	1	35	1	35	1	15	1	15	1	20	1	20	1	15	1	35	21	320	21	720		
Fourth do..	1	15	1	20	1	15	1	20	1	15	1	20	1	20	1	15	1	15	1	..	..	..	1	15	1	20	20	300	20	400		
Fifth do..	..	..	1	15	..	..	1	20	1	15	1	15	1	15	..	..	..	..	..	..	..	..	..	..	..	..	2	30	19	325		
Sixth do..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	120			
Muchis ..	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	..	..	..	1	10	1	10	19	190	20	200		
Attenders ..	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	..	..	..	1	8	1	8	20	160	20	160		
Peons, on Rs. 8 each ..	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	2	22	2	22	..	..	1	8	5	50	22	182		
Do. on Rs. 7 each ..	4	28	4	28	4	28	4	28	4	28	4	28	4	28	4	28	4	28	2	20	2	20	4	28	4	28	80	556	82	580		
Massulhis ..	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	1	1	1	6	1	6	22	131	22	132			
Total ..	11	177	13	245	11	177	14	265	12	192	13	245	11	177	13	245	9	154	9	154	11	177	12	230	231	3,092	276	5,199				
Increase by additional hands ..	..	..	2	23	..	..	3	58	..	..	1	8	..	..	2	23	..	..	..	..	..	..	1	8	..	..	45	591				
Increase by raising salaries ..	..	..	..	45	..	..	..	30	..	..	..	45	..	..	..	45	..	..	..	..	..	..	45	..	..	..	..	..	916			
Total Increase ..	..	..	2	68	..	..	3	88	..	..	1	53	..	..	2	68	..	..	..	..	..	..	1	53	..	..	45	1,507				

APPENDIX E.

STATEMENT showing the Existing and Proposed Scales of General Duties Deputy Collectors' Establishments—(Continued).

Designation.	GANJAM.				VIZAGAPATAM.				GODAVARI.				KISTNA.				NELLORE.			
	Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
General Duties Deputy Collectors..	..	RS. 250	1	250	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Head Clerks ..	..	..	1	60	..	..	1	60	..	..	1	45	..	..	1	45	..	..	..	..
Second do. ..	..	..	1	40	..	..	1	40	..	..	1	20	..	..	1	20	..	..	..	..
Third do. ..	..	..	1	30	..	..	1	30	..	..	1	15	..	..	1	15	..	..	..	..
Fourth do. ..	..	..	1	20	..	..	1	20	..	..	1	15	..	..	1	15	..	..	..	..
Fifth do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Attenders ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Muchis ..	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	..	..
Peons, on Rs. 8 each ..	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7	..	..	..	..
Do. " 7 " ..	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	..	..
Massalchis ..	..	..	3	21	..	..	3	21	..	..	3	21	..	..	3	21	..	..	..	..
..	..	..	1	6	..	..	1	6	..	..	1	6	..	..	1	6	..	..	..	..
Total ..	..	..	{ 1 250 }	{ 11 200 }	..	..	{ 1 250 }	{ 11 200 }	9	130	11	200	9	130	11	200	9	130	11	200
Increase by additional hands ..	..	..	{ 1 250 }	{ 11 200 }	..	..	{ 1 250 }	{ 11 200 }	..	..	2	15	..	..	2	15	..	..	2	15
Increase by raising salaries ..	..	..	..	..	..	..	..	..	..	..	..	55	..	..	55	..	..	..	..	55
Total Increase ..	..	..	{ 1 250 }	{ 11 200 }	..	..	{ 1 250 }	{ 11 200 }	2	70	2	70	..	..	2	70	..	..	2	70

STATEMENT showing the Existing and Proposed Scales of General Duties Deputy Collectors' Establishments—(Continued).

Designation.	SOUTH CANARA.				MADRAS HUZUR DEPARTMENT.				MADRAS REGISTRATION DEPARTMENT.				TOTAL OF THE PRESIDENCY.				Remarks.
	Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
General Duties Deputy Collectors	..	..	1	250	..	..	..	..	..	..	..	..	..	..	4	1,000	The existing establishments have been recently increased by the appointment by Government of four additional Deputy Collectors. The cost of these officers and their establishments is shown in these statements as an additional charge; but, inasmuch as I did not propose them, this item should be deducted from the cost of my proposals. This reduces that cost by 1,550 rupees a month or 18,240 rupees per annum.
Head Clerks ..	..	..	1	60	1	50	1	50	1	50	1	60	21	960	25	1,490	
Second do. ..	..	..	1	40	1	30	1	35	1	30	1	40	21	450	25	995	
Third do.	..	..	1	30	1	25	1	25	1	20	1	25	{ 21 335 }	{ * 3 90 }	{ 25 740 }		
Fourth do. ..	..	..	1	20	1	20	1	25	*3	90	*3	90	{ 20 310 }	{ + 2 30 }	{ 24 485 }		
Fifth do. ..	..	..	..	..	1	15	1	20	+2	30	+2	40	1	15	{ + 2 40 }	{ 2 40 }	
Attenders ..	..	..	1	8	{ 1 8 }	{ 1 10 }	1	10	..	..	+2	30	21	170	25	202	
Muchis ..	..	..	1	7	..	..	..	..	..	..	..	..	..	..	23	162	
Peons, on Rs. 8 each	..	..	1	8	2	16	2	16	..	..	..	..	5	40	28	224	
Do. " 7 "	..	..	3	21	2	14	2	14	8	56	8	56	64	448	76	532	
Massalchis ..	..	..	1	6	1	6	1	6	..	..	..	..	20	121	24	145	
Total ..	..	..	{ 1 250 }	{ 11 200 }	12	194	12	209	16	276	18	341	199	2,969	{ 4 1,000 }	{ 284 5,175 }	
Increase by additional hands ..	..	..	{ 1 250 }	{ 11 200 }	..	..	..	..	..	..	2	30	..	..	{ 4 1,000 }	{ 85 1,136 }	
Increase by raising salaries ..	..	..	..	..	..	..	..	15	..	..	..	35	..	..	..	1,070	
Total Increase ..	..	..	{ 1 250 }	{ 11 200 }	..	..	..	15	..	..	2	65	..	..	{ 4 1,000 }	{ 85 2,206 }	

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* Revenue Inspectors.

† Conacopilais.

‡ Draughtsmen.

STATEMENT showing the Existing and Proposed Scales of Establishments in the Correspondence Departments of Collectors' Offices.

* Five Translators.

Departments of Collectors' Offices—(Continued).

[illegible]

APPENDIX G.

STATEMENT showing the Existing and Proposed Scales of Account and Treasury Establishments in Collectors' Offices.

Designation.	GANJAM.				VIZAGAPATAM.				GODAVARI.				KURNA.				NELLORE.			
	Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
<i>Account Department.</i>																				
Head Accountants	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100
Accountants, on Rs. 50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50
Vernacular Accountant, on Rs. 45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45
English do.	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45
Do.	1	35	1	35	1	35	1	35	1	35	1	35	1	35	1	35	1	35	1	35
Vernacular do.	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30
English do.	1	25	1	25	1	25	1	25	1	25	1	25	1	25	1	25	1	25	1	25
Treasury do.	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20
English do.	2	40	2	40	2	40	2	40	2	40	2	40	2	40	2	40	2	40	2	40
Vernacular do.	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20
English do.	2	15	2	15	2	15	2	15	2	15	2	15	2	15	2	15	2	15	2	15
Treasury do.	4	60	4	60	4	60	4	60	4	60	4	60	4	60	4	60	4	60	4	60
Total ..	18	490	20	555	15	440	20	530	20	530	20	530	21	545	25	660	21	545	23	605
<i>Cash Department.</i>																				
Cash-keepers	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70
Shroffs, on Rs. 50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50
Do.	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20
Do.	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15
Gollahs on ..	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16
Do.	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7
Do.	5	113	5	113	8	247	8	247	3	86	3	86	9	262	9	262	9	262	9	262
Total ..	11	265	12	265	12	265	12	265	12	265	12	265	12	265	12	265	12	265	12	265
<i>Increase per mensem ..</i>																				
Total Increase per mensem ..	..	..	2	65	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

STATEMENT showing the Existing and Proposed Scales of Account and Treasury Establishments in Collectors' Offices—(Continued).

Designation.	NILGIRIS.				SOUTH CANARA.				MADRAS.				TOTAL OF THE PRESIDENCY.			
	Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.		Existing.		Proposed.	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
<i>Account Department.</i>																
Head Accountants	1	80	1	80	1	85	1	100	1	50	1	50	21	1,780	21	2,080
Accountants, on Rs. 50	1	50	1	50	1	45	1	45	1	45	1	45	22	1,100	22	1,100
Vernacular Accountant, on Rs. 45	1	40	1	40	1	45	1	45	1	45	1	45	21	940	21	940
English do.	1	35	1	35	1	35	1	35	1	35	1	35	20	700	20	700
Do.	1	30	1	30	1	30	1	30	1	30	1	30	20	630	20	630
Vernacular do.	1	25	1	25	1	25	1	25	1	25	1	25	21	500	21	500
English do.	1	20	1	20	1	20	1	20	1	20	1	20	21	420	21	420
Treasury do.	1	15	1	15	1	15	1	15	1	15	1	15	22	330	22	330
English do.	1	10	1	10	1	10	1	10	1	10	1	10	23	220	23	220
Vernacular do.	1	8	1	8	1	8	1	8	1	8	1	8	24	180	24	180
English do.	1	7	1	7	1	7	1	7	1	7	1	7	25	160	25	160
Treasury do.	1	6	1	6	1	6	1	6	1	6	1	6	26	120	26	120
Total ..	5	220	6	245	16	465	18	525	1	50	1	50	396	10,685	426	11,710
<i>Increase per mensem ..</i>																
Total Increase per mensem ..	..	..	1	25	..	..	2	60	..	..	..	..	..	..	30	1,025
<i>Cash Department.</i>																
Cash-keepers	1	70	1	70	1	70	1	70	1	70	1	70	20	2,255	21	2,350
Shroffs, on Rs. 50	1	50	1	50	1	50	1	50	1	50	1	50	15	750	15	750
Do.	1	20	1	20	1	20	1	20	1	20	1	20	15	375	15	375
Do.	1	15	1	15	1	15	1	15	1	15	1	15	15	280	15	280
Gollahs on ..	1	10	1	10	1	10	1	10	1	10	1	10	23	345	23	345
Do.	1	8	1	8	1	8	1	8	1	8	1	8	15	150	15	150
Do.	1	7	1	7	1	7	1	7	1	7	1	7	16	120	16	120
Total ..	1	70	1	70	3	86	3	86	..	..	..	..	144	4,305	155	4,644
<i>Increase per mensem ..</i>																
Total Increase per mensem ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..	11	239
Total Increase per mensem ..	..	..	2	95	..	..	2	60	..	..	..	..	..	..	41	1,264

APPENDIX II.

STATEMENT showing the Existing and Proposed Scales of Alkari Establishment in the Office of the Deputy Collector for the Town of Madras.

Designation.	Existing.		Proposed.		Remarks.
	Number.	Cost.	Number.	Cost.	
Superintendent	1	200	1	200	
Deputy Superintendent	1	100	1	100	
Assistant do.	1	50	1	50	
Accountant, on Rs. 35 rising to Rs. 50	1	50	1	50	
Draw-out Gumastah	1	15	1	30	
Toddy Gumastah	1	15	1	25	
Gumastah doing Munshi's work	1	15	1	25	
General Gumastah	1	20	1	20	
Toddy Accountant	1	15	1	20	
Assistant Draw-out Gumastah	1	15	1	20	
Chittah Gumastah	1	15	1	20	
Gumastahs employed as Inspectors	4	60	4	80	• On Rs. 15 each.
Gumastahs, on Rs. 15 each	7	105	7	105	† On Rs. 20 each.
Inspectors	4	60	4	100	‡ On Rs. 25 each.
Assistant or Deputy Inspectors	4	48	4	60	§ On Rs. 12 each.
Canacopillais	6	90	6	120	On Rs. 18 each.
Do.	5	75	5	90	
Do. on Rs. 15 each	10	150	10	150	
Shroff	1	15	1	15	
Assistant Shroff	1	14	1	14	
Cooper	1	10	1	10	
Duffadar	1	10	1	10	
Dufferbund	1	7	1	7	
Lascars, on Rs. 7 each	4	28	4	28	
Draw-out men, on Rs. 7 each	2	14	2	14	
Peons, on Rs. 7 each	86	602	86	602	
Do. on Rs. 6 do.	2	12	2	12	
Total ..	150	1,810	150	1,977	
Increase ..	..	..	..	167	

APPENDIX I.

STATEMENT showing the Existing and Proposed Scales of Establishment in the Stamp Department of the Office of the Deputy Collector for the Town of Madras.

Designation.	Existing.		Proposed.		Remarks.
	Number.	Cost.	Number.	Cost.	
Stamp Vendors, on Rs. 150	1	150	1	150	
Do. do. 80	1	80	1	80	
Do. do. 60	1	60	1	60	
Gumastahs	1	30	1	40	
Shroffs	1	20	1	20	
Attenders	..	..	1	10	
Peons, on Rs. 7 each	4	28	4	28	
Total ..	9	368	10	388	
Increase ..	..	..	1	20	

APPENDIX J.

STATEMENT showing the Existing and Proposed Scales of Customs Establishment in the Collector's Office, South Canara.

Designation.	Existing.		Proposed.		Remarks.
	Number.	Cost.	Number.	Cost.	
Clerk, on Rs. 25 a month	..	..	1	25	
Do. Rs. 15 do.	..	..	1	15	
Attender, on Rs. 10 a month	..	..	1	10	
Total ..	..	..	3	50	
Increase ..	..	..	3	50	

APPENDIX K.

From F. BRANDT, Esq., Collector of the Nilgiris, to the Acting Second Member, Board of Revenue, on Special Duty, dated Ootacamund, 7th July 1883, No. 255.

I have the honor to reply to your letter dated the 23rd April 1883.

2. *Proposals for additional Establishment.*—I fear that the district having been only recently re-organised, any proposed increase of establishment will stand, as you suggest, but a poor chance of being sanctioned, unless a very strong case, indeed, is made out. But, after a personal experience of three months, coupled with what I know to have been the decided opinion of Messrs. Barlow and Brecks Atkinson, my two predecessors in office since the re-organisation, I am so fully convinced of the inadequacy of the existing establishment in certain respects that I consider I can make out a very strong case for some increase. I beg to enclose, for your information, copies of

Mr. Barlow's letter, No. 145, dated 7th October 1882.
Mr. Atkinson's letter, No. 180, dated 19th November 1882.

the letters quoted in the margin, containing the views of the officers above mentioned. Mr. Barlow had had eight months' experience of the working of the new scheme before he wrote the letters. Mr. Brecks, it is true, had only been one month in office when he wrote his letter, and it is also true that in that letter he said that, when things should get straight, he hoped the present establishment might suffice; but when, after having been in charge of the office for five months, he delivered over charge to me, he gave it as his decided opinion that the establishment of this office was inadequate.

3. I must not be understood as not appreciating what was done in respect of strengthening the establishment. The out-door establishment is sufficient. It is only the in-door establishment that is inadequate in some respects.

4. The enclosed Statements I to VI show the proposals made in respect of the several offices under myself and my subordinates.

5. Statement No. I contains proposals for the Collector and District Magistrate's office. I propose two additional Clerks for the Correspondence Department, notwithstanding the remark made by the Government of India, when sanctioning the new scheme, to the effect that the Clerks and Peons' establishments seemed excessive. I shall be able, I think, to show that the remark was due to a misconception.

6. I must also explain my making this proposal when the Madras Government only recently, in their order of the 9th February last, No. 333, Judicial, declined to sanction the entertainment of even one additional Clerk, on Rs. 50, to work under the District Magistrate in his dual offices of District Magistrate and Sessions Judge as not required. Under such circumstances, it is with the greatest diffidence that I now apply for an increase; but I am bound to say what I think necessary in the interests of the public and of the public service. I submit that the remark of the Government of India, as to the English Clerks' establishment being excessive, was probably made under a misconception, because, though it is true that there were only three English Clerks before the re-organisation, and that their number was increased to five, it must be remembered that the number of Vernacular Clerks was reduced from four to two; so that the total remains the same. The only real addition was the appointment of a Record-keeper. Under the scheme recently introduced, there has been a considerable increase in the district staff. A Head Assistant Collector has now separate charge of a division, and a Deputy Tahsildar at Ootacamund and three additional Revenue Inspectors were entertained. These additions mean more prompt and active work, resulting in increased correspondence at head-quarters. The increase in the Collector's office establishment is not at all in proportion to the increase in the out-door establishment.

7. Correspondence has greatly increased since the re-organisation. Dilatoriness, I do believe, tends, in some measure, to check correspondence. Applications are not made, or, if made, are abandoned in despair of getting reply within such time as to be of any use. On the other hand, the result of promptness in the disposal of work is an increase in the quantity of references. The statement appended to my letter, No. 247, dated 3rd July 1883, shows the work turned out by this office. It will be observed that the English correspondence is very large in this office. I believe it will be found to be more than that of some of the smaller Collectorates. As to the nature of the work to be done by the Collector of Nilgiris, I think I may safely say that it is, on the whole, of a difficult character. The Collector here has to deal with a number of educated and very independent Europeans, very jealous of, and not unacquainted with, their rights, ready to oppose to the uttermost anything which they think can be contested. What proportion does the Correspondence Department bear to the scale of establishment sanctioned for a Collector's office in the plains? I believe, numerically hardly three-eighths of the scale allowed to a Collector elsewhere, not indeed, equal to that allowed to a Sub-Collector.

8. The above comparison only applies to the numerical strength; but when efficiency, as depending on the scale of salaries allowed, is considered, the disproportion will appear still greater. The cost of house-rent and of living on the Hills is too well known to need any comment; the result is great difficulty in getting competent men willing to stay. The salaries sanctioned are actually less than those which Clerks in Collector's offices on the plains get, barely equal to those obtainable in a Sub-Collector's office.

9. The establishment, when complete, and working at full power, can only just struggle along. I say this advisedly. I have seen what has to be done, and I know what the Collector and his subordinates have to do. When the establishment is short of its full strength, the strain becomes unduly great; and this is only too often the case—

- (1) when there are permanent vacancies in the staff, and these are not filled up;
- (2) when the Clerks are absent on leave; or,
- (3) when they are sent to act on other duty.

As to (1), changes in the staff are extremely frequent; employes are always trying to get employment elsewhere. Within the last year four have left and others are trying to get away. In fact, as Mr. Knox, late Assistant Commissioner, observed in his letter recorded in the Board's Proceedings quoted on the margin, "No one serves on the Hills who can get employment elsewhere, and hill-service is taken only as a means of getting a footing in Government service and in the hope of obtaining a transfer afterwards." I request your particular consideration of his letter, which represents a state of things described by every Commissioner from Mr. Brecks's time down to that of my immediate predecessors. The inconveniences resulting from such frequent changes are twofold, (a) there is the loss of experience; there is the difficulty of working with new men; (b) vacancies caused by resignations cannot, as a rule, be easily and soon filled up; sometimes it takes months.

As to (2), temporary absences. The low-paid Clerks especially are apt to get ill as I have explained above, and constantly absent themselves. Further, hardly any of them have their homes here; they are generally natives of neighbouring districts, and constantly require leave on private affairs, for which, were they natives of the place, they would hardly require any leave, or if at all only very short leave.

Such absences would not tell on the work of the office if substitutes could be readily obtained. Herein, however, is the real difficulty. It is always almost impossible to get substitutes, nor can it be otherwise, seeing that even permanent vacancies cannot easily be filled up.

As to (3), again when any member of the permanent establishment is sent to act on other duty, his place cannot, for reasons above stated, be filled up.

10. Nor can the difficulties described in the preceding paragraph be overcome by the entertainment of a regular volunteer-staff as in offices in the low country. Nobody will come up here and work without pay. The volunteers attached to offices in the plains at all times render no inconsiderable assistance to the regular staff, and are ready and competent to fill vacancies, temporary as well as permanent.

11. No unemployed young men are available and ready to enter the Government service and ready to take up the lower appointments.

12. I think I have said enough to show that this district requires more liberal treatment than any other on account of establishment, both as to number and rates of salary, but that, on the contrary, this has not been recognised. I now proceed to give reasons for every addition proposed to the existing establishment.

13. A Clerk on Rs. 45. I append a statement showing the present distribution of work in this office. It will be seen from it that there is but one Clerk to fair copy letters, register, and despatch them. The amount of work he has to get through appears from the statement appended to my letter No. 247 already quoted. The total number of letters despatched last year was 4,029. This gives an average of 336 a month or an average, say, of 15 letters a day, taking working days as 22 in a month. The letters are of various lengths, of course, but many are long, and take a considerable time to copy. I expect the correspondence here is, as a rule, more elaborate than in most places. The number of letters despatched since the beginning of the current year up to date, i.e., for the six months in the current year amounts to 3,266, i.e., equal to three-fourths of the number for last year, so that if the correspondence continues at the present rate, as I have every reason to think it will, the total number of letters for the year will probably be not less than 6,000. This work is obviously too much for one Clerk.

14. There is nothing now abnormal in the present current correspondence; the quantity of arrears disposed of during the period in question is not great.

15. Another important circumstance which justifies an application for an increase to the existing establishment is the additional correspondence and responsibility thrown on the Collector by the recent re-organisation of the Forest Department by which the District Forests are now under the direct control of the Collector.

16. The Collector ought frequently to travel in the district, and will at least sometimes require a Clerk with him; but at present with one copying Clerk only, it would throw the whole office into arrears to take a Clerk with him. I personally much wish to be away from head-quarters a good deal, but I find that it is impossible to do this without allowing arrears to accumulate.

The number of mistakes made, omissions to forward enclosures, to properly date and register letter and so on is very great, but is partly excusable by reason of the Clerk having more than he can really do.

17. I accordingly propose two Clerks instead of one, for copying, registering, and despatching letters. I propose 45 rupees for the new appointment, as I do not think it is any use creating Clerkships on low pay. Moreover, the 2nd Clerk gets 50 rupees and the 3rd, 35. If a Clerk on Rs. 45 be entertained, it will be a useful intermediate grade. A salary of Rs. 45 is hardly worth more than Rs. 20 or 25 in the plains. The lowest Clerks in the Government office gets about 70 rupees a month in the shape of extra allowances during his stay here.

18. The next addition I propose is a Clerk on Rs. 50 for the District Magistrate in his dual offices of additional Sessions Judge and District Magistrate, and also to assist the Deputy Magistrate. With all deference to Government, I must state that I think this appointment absolutely necessary.

19. At present the Vernacular Clerk, on Rs. 40 (very low pay), attends to this work in addition to his duties proper as Vernacular Head Clerk. I can say, from my own experience, that this Clerk cannot satisfactorily do all he is expected to do. If relieved of criminal work, he could do with promptness and regularity the revenue work. The Government, in their order declining sanction, and they observe, "The treasury work on the Hills is small and the correspondence is mainly in English; the drafts of such correspondence can very well be attended to by the Sheristadar and Deputy Collector; this will enable the Collector and District Magistrate to utilise the services of one of the Clerks, say the Clerk on Rs. 50, for magisterial and sessions work." I beg respectfully to observe that the treasury work on the Hills is not so light as appears to be thought. Though the receipts are comparatively small, still the disbursements are varied and considerable. The permanent location here of the Military head-quarters, the stay here of Government for a considerable portion of the year, the number of different offices located here, and payment of salaries to Government officers on leave from the low-country: all these things contribute to make the work by no means light. The Treasury Deputy Collector has to submit the same number of returns to the Accountant-General as any other Treasury Deputy Collector. The Head Accountant, I do not hesitate to say, is over-worked. There are only five Accountants; these are not very efficient, and I cannot expect to get first-class men in this place for the pay given. The Treasury Deputy Collector has not only to supervise the Account Department, but has charge of the Press; he also has magisterial work. I do not think the Deputy Collector can assist me in drafting letters on general subjects; this he cannot do without getting up the several subjects, and that he has not, I believe, time to do; nor do I think he could relieve one of the Clerks of the work of drafting letters.

20. The work appears to me to be now distributed as well as circumstances permit. I do not see my way to make any redistribution without unduly increasing the burden on one or other of the existing hands.

21. The Government say that the Record-keeper might find time for the preparation of the returns alluded to by the District Magistrate and Additional Sessions Judge. Government appears to have over-looked the fact that in July 1882, on the representation of the then Collector, they recognised that the records were in such disorder that it was not possible for the permanent Record-keeper alone to put or keep them in order, and accordingly sanctioned the entertainment of an extra Clerk temporarily for one year; this Clerk is still working. The record work again has been impeded by the Record-keeper having now to attend to the gold-mining work. I am fully aware how undesirable it is that a man with special work to do should have other work put upon him. But this work could not otherwise be done. It is very essential that indexing should be done, and done well; the Record-keeper cannot do this, attend to his current work, and do extra work besides.

22. I have thus, I trust, shown the necessity for a separate magisterial Clerk.

23. *Treasurer on Rs. 70.*—This proposal has been already made, and the Board have been pleased to support it, and referred the matter for your consideration.

The sale of stamps of all denominations is very considerable, and a good deal of the Treasury Deputy Collector's time, as ex-officio Vendor, is taken up in this work. A good deal of money passes through the office, such as remittances on account of land-revenue, stamp collections, deposits made by parties for survey and demarcation charges, and so on. It is true that none of the money is retained in the office, but is remitted to the Bank or the Survey Department or to parties as the case may be, still the money in its transit must remain in this office for a time, say for a day, or part of a day, and sometimes more. It is obviously desirable to have a responsible treasurer from whom security has been taken. Moreover, a separate treasurer could be entrusted with the expenditure of contingent money, and should have charge of stationery and stores. The management of stationery is by no means satisfactory at present, owing to the want of a responsible person to whom it can be entrusted. The value of stationery required for the district is very considerable.

24. *Accountant on Rs. 25.*—The Treasury Deputy Collector applies for two additional Accountants on Rs. 20 each, besides the treasurer. I think one additional Accountant, on Rs. 25, will be sufficient. The distribution of work among the Accountants is given in the Statement No. III. The additional Accountant, besides relieving the strain on the present staff, might also attend to the Gazette and Press-work and to the Birth and Death returns, which are now received and compiled in the Correspondence Department, but with the greatest inconvenience to other

duties. The work done in the Treasury Department during last year appears in the statement submitted to you. Besides the work shown therein 3,162 payment orders were issued during the year 1882 for an aggregate amount of Rs. 13,30,475.

25. I should like to see the Head Accountant's pay raised to Rs. 100, but I do not see how this can be done without raising the pay of the English Head Clerk also; and this I dare not venture to suggest.

26. *Muchi on Rs. 14.*—It is strange that in Mr. Roupell's proposals there was no provision for a Muchi. In all other Collectors' offices there are three Muchis on Rs. 15, 12, and 10 respectively. A Sub-Collector and a Head Assistant Collector are each allowed a Muchi on Rs. 10. One Muchi for the whole of the Collector's and District Magistrate's office, including also the Local Fund Department and the Account Department, is surely required. A Muchi's pay on the plains varies from Rs. 15 to Rs. 10. A good workman could not possibly be had here for less than Rs. 14.

27. *One Attender on Rs. 12.*—The number of Attenders allowed to a Collector under the standing orders is 16, while the number allowed for this office is two only,—one for the Correspondence Department on Rs. 15 and the other for the Account Department on Rs. 10. I now ask for one more Attender only, on Rs. 12, for the Record Department. One is really required. There is already one temporarily employed under sanction conveyed in G.O. of 21st July 1882, No. 2314. I simply want the appointment to be made permanent. In the other Collectors' offices, an Attender is allowed to each Record-keeper, Vernacular and English. It is impossible that the present Attender for the Correspondence Department under the Sheristadar and so many Clerks can also attend in the Record-room. In Collectors' offices on the plains the Sheristadar, the English Head Clerk, and the Vernacular Head Clerk, have each an Attender, while there are other Attenders for the other several departments in general. The Attender's pay I would fix at Rs. 12 instead of Rs. 10, on account of the extra cost of living on the Hills.

28. The above are my proposals for increase in the numerical strength of this office establishment. The total increased cost comes to Rs. 217 a month.

29. I have not here made any proposals for the augmentation of salaries of any of the existing establishment, except the trifling increase to the Massalchi's pay, fearing that such proposals will not be entertained; though I am decidedly of opinion that the scale of salaries fixed for the superior ministerial servants, from the Sheristadar downwards, is generally inadequate as compared with salaries obtainable on the plains, where service is far more popular. In fact, so long ago as 1877, Mr. Webster did, under instructions from Government, make proposals for the augmentation of salaries, but Government, in G.O., dated 4th February 1879, No. 286, Revenue Department, declined to sanction the proposals with the following remarks:—

"The Government have given the question of the augmentation of salaries their careful consideration, and do not see sufficient grounds for the measure."

30. *Head Assistant Collector and Magistrate's Office.*—This office does not require any additional hands. But I consider that the Head Clerk's pay, Rs. 50, is too low. The Head Clerk of every other Head Assistant Collector gets Rs. 70, and I do not understand why the pay was fixed at Rs. 50 for a Head Clerk on the Hills, when, as I have already stated, the pay ought to be higher than elsewhere. The arguments in favor of increase are stronger, seeing that the Head Assistant is now in charge of South-East Wynaad, a most unhealthy tract. I therefore propose that the Head Clerk's pay be raised at the least to Rs. 70. At the same time, looking at the climate and cost of living, which is greater even than at Ootacamund, I would not reduce the pay of the 2nd and 3rd Clerks, who now get each 5 rupees more than what Clerks in similar positions get below.

31. *Deputy Tahsildar and Sub-Magistrates' Offices.*—I would observe, to begin with, that, though the officers in charge of Tahsils here are styled Deputy Tahsildars, they are, in most respects, in fact, Tahsildars.

32. No doubt their divisions are much smaller than those on the plains and the revenue to be collected much smaller, but they have many duties to perform which Deputy Tahsildars on the plains have not. I think an additional Clerk, on Rs. 15, in each Deputy Tahsildar's office is really required.

33. *Gudalur Deputy Tahsildar's Office.*—In the margin I show the existing staff of the Gudalur Deputy Tahsildar and the modification I propose.

	Existing Staff.	Modification proposed.
	Rs.	Rs.
Head Clerk	30	40
2nd	25	25
3rd	15	20
4th	..	15

I consider that the Head Clerk's pay should be raised at least to Rs. 40. He now gets the same pay as the Head Clerk of the Deputy Tahsildar's office, Ootacamund. But looking at the great difference in climate and cost of living, an increase of Rs. 10 is only reasonable. I know that it was found exceedingly difficult to get a man for the place on the late re-organisation. The place was vacant for nine months, and though the vacancy was duly advertised, few qualified people came forward. Another reason for raising the pay of this appointment is that the Head Clerk should not only know English and Tamil, the official languages, but also, if possible, should be able to speak, read, and write Malayalam, which is the vernacular language of the Wynaad, in