CONFIDENTIAL

From

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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.
Godávari.	Madras.
Kistna.	Nílgiris.

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 employés 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 Sheriffs 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. sq. m.	Zemindari. sq. 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 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 exceptionally 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.

Special Assistant Agent's Division.	
Deputy Tahsildar ..	Koraput.
	Nowrangpur.
	Kotpad.
	Malkangiri.
Senior Assistant Agent's Division.	
Deputy Tahsildar ..	Rayagada.
	Gunapur.

23. *Godávari*—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 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 Tahsildar with an establishment, costing 39 rupees* a month, should be appointed to the Bhimaveram 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.

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

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 10 rupees, to Bhimaveram Taluk, where there is now only one, and where the revenue is 4¾ 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 Godávari, and Cusbah Magistrates and Head Accountants substituted for them.

	RS.
2 Clerks { 20 / 15 }	35
1 Attender	7
2 Peons, on Rs. 6	12
1 Massalchi	5
Total ..	59

30. In the Bhadrachellam Taluk, which is a jungly tract somewhat recently transferred to the Godávari 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 Bhimaveram 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 Bhimaveram 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 Godávari 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 Godávari 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.
3 Deputy Tahsildars, on 100 rupees ..	300
7 Gumastahs, on 15 rupees .. .. (3 at Cocanada, 2 at Pittapur, and 2 at Tuni.)	105
3 Attenders, on 7 rupees	21
6 Peons, on 6 „	36
3 Massalchis, on 5 „	15
Total ..	477

Proposed by Collector.	RS.
Tahsildar	150
Head Gumastah	35
Second do.	20
Third do.	15
Fourth do.	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 ..	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.

* G.O., dated 13th March 1882, No. 294, R.D.

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.

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 in the margin. The alteration of salaries is, however, recommended to be the same as that proposed 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

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.

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 Bandur 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	2	1	..
Kandakur	85	1	..	1	1	..
Kanigiri	34	..	..	..	1	..
Ongole	95	1	1	2	1	1
Atmakur	74	1	..	1	1	..
Udayagiri	34	..	..	..	1	..
Kavali	37	1	..	..	1	..
Gudur	81	1	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, 2 Peons on 7 rupees each, and the raising of the pay of one of his present Peons, 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 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 *primâ 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 employés 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 proposes to raise the pay of all the employés on 12 and 15 rupees to 20 rupees each, excepting the Shroff and additional Shroff. Of the eighteen Gumastahs, one gets 20 rupees a month and all the rest 15 rupees each. The 20 rupees Gumastah is employed as Registering Clerk and in the preparation of statements. The Collector does not propose to increase his salary, but recommends the raising of the salaries of the "Draw-out" Gumastah (who issues all the Government arrack to the shopkeepers) from 15 to 30 rupees, and of the "Toddy" Gumastah (who prepares the toddy accounts) and the Superintendent's Munshi (who reads the daily Vernacular reports to him) from 15 to 25 rupees each; and of three other Gumastahs (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 employés 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.

		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	Dufterbund..	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

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 employés was 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 Ootacamund Deputy Tahsildar's office a Clerk and two Peons. The whole 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.
		RS.		RS.		RS.		RS.		RS.		RS.
Deputy Tahsildar and Sub-Magistrate	1	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.
	RS.	RS.	RS.
Head Clerk	.. 40	30	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 Customs, and of the Deputy Collector of the 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 Mensem.	Number of Hands.	Cost per Mensem.	Increase per Mensem.		Number of Hands.	Cost per Mensem.	Increase per Mensem.		Decrease per Mensem.	
		RS.		RS.		RS.		RS.		RS.		RS.
Tahsildars	156	29,345	156	29,345	..	..	156	29,520	..	175	..	..
Deputy Tahsildars..	175	14,285	175	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	8,145	662	24,675	144	11,845	..	..
Gumastahs	1,683	27,095	1,940	36,342½	257	9,247½	1,930	38,550	247	11,455	..	..
Shroffs	223	3,048	261	3,428	38	380	258	3,398	35	350	..	..
Dufterbunds or Attenders	334	2,374	494	3,813	160	1,439	331	2,404	..	30	3	..
Muchis	..	..					154	1,078	154	1,078	..	..
Duffadars	155	1,246					155	1,246	..	..	..	..
Peons	3,642	21,916	4,061	28,744	264	5,582	3,777	22,745	135	829	..	..
Massalchis	483	2,416	483	2,416	..	..	474	2,371	..	..	9	45
Sweepers												
Total ..	7,523	1,23,795	8,337	1,48,588½	814	24,793½	8,371	1,58,132	860	35,912	12	1,575
Nett Increase ..	..	..	..	..	..	..	..	..	848	34,337	..	..
Increase per annum.	..	..	..	..	..	2,97,522	..	..	..	4,12,644	..	..

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 Mensem.		Decrease per Mensem.	
	Number of Hands.	Cost per Mensem.	Number of Hands.	Cost per Mensem.	Number.	Cost.	Number.	Cost.
Land-revenue.		RS.		RS.		RS.		RS.
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	866	6,965	5	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	11,192	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.
	..	Rs. ..	3	Rs. 50	3	Rs. 50	..	Rs. ..
Customs Establishment in Collector's Office, South Canara	150	1,810	150	1,977	..	167	..	..
Abkari Establishment in the Madras Deputy Collector's Office	9	368	10	388	1	20	..	..
Stamp Establishment in the Madras Deputy Collector's Office	159	2,178	163	2,415	4	237	..	..
Total ..	10,350	1,85,530	11,355	2,25,010	1,005	39,480	..	..
Grand Total ..	..	..	..	..	..	4,73,760	..	..
Nett Increase per Annum ..								

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.

I have the honor to be,
Sir,
Your most obedient Servant,

(Signed) J. H. GARSTIN,
Acting Second Member, Board of Revenue,
On Special Duty.

MADRAS,
28*th July* 1883.

APPENDIX A.

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Districts.	Taluks.	Area in Square Miles.	Approximate Area of Zemindaris included in the Taluk Area in Column 3.	Number of Ryotwari Puttahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Present average Area in each Revenue Inspector's Range.	Present average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttahs in each Revenue Inspectors Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.			Number.	Salaries.			Number.	Cost.	
		Sq. Ms.	Sq. Ms.		No.	Rs.	Sq. Ms.	No.	No.	Rs.	Sq. Ms.	No.	No.	Rs.	
Ganjam.	Berhampore	399	..	21,762	3	75	133	7,254	4	150	100	5,440	1	75	
	Goomsur	278	..	11,631	4	95	69	2,883	4	150	69	2,883	..	55	
	Chicacole	246	..	9,112	3	75	82	3,037	4	150	61	2,278	1	75	
	Total ..	923	..	42,405	10	245	92	4,240	12	450	77	3,534	2	205	
Vizagapatam.	Golgonda	174	140	2,933	3	75	58	978	4	150	44	733	1	75	
	Sarvasiddhi	313	160	3,134	2	55	156	1,567	3	110	104	1,045	1	55	
	Total ..	487	..	6,067	5	130	97	1,213	7	260	70	867	2	130	
Godâvari.	Peddapuram	552	290	3,809	3	75	184	1,270	3	110	184	1,270		35	
	Rajahmundry	1,301	970	4,497	3	75	434	1,499	3	110	434	1,499		35	
	Ramachendrapuram	400	80	15,373	4	95	100	3,843	4	150	100	3,843		55	
	Amalapuram	506	200	7,776	4	95	126	1,944	4	150	126	1,944		55	
	Tanuku	371	120	10,020	4	95	93	2,505	4	150	93	2,505		55	
	Ellore ..	729	300	6,786	3	75	243	2,262	3	110	243	2,262		35	
	Yernagudem	1,107	730	4,613	3	75	369	1,538	4	150	277	1,153	1	75	
	Narsapur	437	40	11,621	4	95	109	2,880	4	150	109	2,880		55	
	Bhimavaram	321	100	7,685	3	75	107	2,628	3	110	107	2,628		35	
	Bhadrachalam	911	200	70	3	75	304	23	3	110	304	23		35	
	Total ..	6,636	..	72,050	34	830	195	2,119	35	1,300	190	2,059	1	470	
	Cocanada Division	..	..	..	..	..	..	..	1	35	..	..	1	35	
	Tuni Division	..	..	..	..	..	..	..	1	35	..	..	1	35	
	Total ..	..	..	..	..	..	..	..	2	70	..	..	2	70	
		..	..	..	..	..	..	..	37	1,370	..	..	3	540	

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 Measure.		Decrease per Measure.	
	Number of Hands.	Cost per Measure.	Number of Hands.	Cost per Measure.	Number.	Cost.	Number.	Cost.
		Rs.		Rs.		Rs.		Rs.
Customs Establishment in Collector's Office, South Canara	..	..	3	60	3	60	..	..
Abkari Establishment in the Madras Deputy Collector's Office	150	1,818	150	1,977	..	167	..	..
Stamp Establishment in the Madras Deputy Collector's Office	9	308	10	318	1	20	..	..
Total ..	159	2,126	163	2,415	4	237	..	..
Grand Total ..	10,350	1,43,150	11,338	2,25,010	1,008	39,160	..	..
Nett Increase per Annum ..	..	..	..	..	..	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.

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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.	Taluks.	Area in Square Miles.	Approximate Area of Zemindaris included in the Taluk Area in Column 3.	Number of Ryotwari Puttahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Present average Area in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttahs in each Revenue Inspectors Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.		Number.	Salaries.			Number.	Cost.	
		Sq. Ms.	Sq. Ms.		No.	Rs.	Sq. Ms.	No.	Rs.	Sq. Ms.	No.	No.	Rs.	
Ganjam.	Berhampore	399	290	3,809	3	75	133	4	150	100	5,440	1	75	
	Goomsur	278	..	4,497	3	75	69	4	150	69	2,883	..	55	
	Chicacole	246	..	15,373	4	95	82	3	150	61	2,278	1	75	
	Total	923	..	42,405	10	245	92	13	450	77	3,634	2	205	
Vizagapatam.	Golgonda	174	140	2,933	3	75	58	4	150	44	733	1	75	
	Sarvasiddhi	313	160	3,134	2	55	156	3	110	104	1,045	1	55	
	Total	487	..	6,067	5	130	97	7	260	70	867	2	130	
Godâvari.	Peddapuram	552	290	3,809	3	75	184	3	110	184	1,270	..	35	
	Rajahmundry	1,301	970	4,497	3	75	434	3	110	434	1,499	..	35	
	Ramachendrapuram	400	80	15,373	4	95	100	4	150	100	3,843	..	55	
	Amalapuram	506	200	7,776	4	95	126	4	150	126	1,944	..	55	
	Tanuku	371	120	10,020	4	95	93	4	150	93	2,505	..	55	
	Ellore ..	729	300	6,786	3	75	243	3	110	243	2,262	..	35	
	Yernagudem	1,107	730	4,613	3	75	369	4	150	277	1,163	1	75	
	Narsapur	437	40	11,621	4	95	109	4	150	109	2,880	..	55	
	Bhimavaram	321	100	7,685	3	75	107	3	110	107	2,628	..	35	
	Bhadrachalam	911	200	70	3	75	304	3	110	304	23	..	35	
	Total	6,635	..	72,050	34	830	195	35	1,300	190	2,059	1	470	
	Cocanada Division	..	..	..	..	..	..	1	35	..	..	1	35	
	Tuni Division	..	..	..	..	..	..	1	35	..	..	1	35	
	Total	..	..	..	..	..	..	2	70	..	..	2	70	
		..	..	..	..	..	..	37	1,370	..	..	3	540	

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

Districts.	Taluks.	Area in Square Miles.	Approximate Area of Zemindaris included in the Taluk Area in Column 3.	Number of Ryotwari Puttahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Present average Area in each Revenue Inspector's Range.	Present average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.			Number.	Salaries.			Number.	Cost.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		SQ. MS.	SQ. MS.	NO.	NO.	RS.	SQ. MS.	NO.	NO.	RS.	SQ. MS.	NO.	NO.	RS.	
Kistna.	Repalli	644	..	23,363	5	115	129	4,673	7	260	92	3,338	2	145	
	Palnad	1,057	..	23,365	3	75	352	7,788	3	110	352	7,788	..	35	
	Bapatla	679	..	20,541	4	95	170	5,135	5	185	136	4,108	1	90	
	Guntur	500	..	15,435	3	75	167	5,145	3	110	167	5,145	..	35	
	Narsaraopet	712	..	15,541	3	75	237	5,180	3	110	237	5,180	..	35	
	Gudivada	596	..	10,125	4	95	149	2,531	6	225	99	1,688	2	130	
	Bundar	778	350	8,989	3	75	259	2,996	3	110	259	2,996	..	35	
	Nandigama	679	230	7,550	3	75	226	2,517	3	110	226	2,517	..	35	
	Sattinapalle	714	..	16,309	3	75	238	5,436	4	150	178	4,077	1	75	
	Vinukonda	666	..	8,835	3	75	222	2,945	3	110	222	2,945	..	35	
	Bezvada	428	180	5,013	3	75	143	1,671	3	110	143	1,671	..	35	
	Total ..	7,453	..	[illegible]66	37	905	201	4,191	43	1,590	173	3,606	6	685	
	Nusvid Tervajasti	..	..	[illegible]	1	20	..	..	1	35	..	..	..	15	
		..	..	[illegible]	38	925	..	..	44	1,625	..	..	6	700	
Nellore.	Nellore	638	..	10,703	4	95	159	2,676	6	225	106	1,784	2	130	
	Kandukur	787	230	13,248	3	75	262	4,416	3	110	262	4,416	..	35	
	Kanigiri	1,014	670	4,180	3	75	338	1,393	3	110	338	1,393	..	35	
	Ongole	797	180	12,968	3	75	266	4,323	4	150	199	3,242	1	75	
	Atmakur	638	50	12,233	3	75	213	4,078	3	110	213	4,078	..	35	
	Kavali	548	130	7,178	3	75	183	2,393	3	110	183	2,393	..	35	
	Udayagiri	850	490	5,669	3	75	283	1,890	3	110	283	1,890	..	35	
	Gudur	910	340	14,315	4	95	227	3,829	5	185	183	3,063	1	90	
	Rapur	596	..	7,038	3	75	199	2,346	3	110	199	2,346	..	35	
	Total ..	6,778	..	88,532	29	715	234	3,053	33	1,220	205	2,683	4	505	
Nilgiris.	Nilgiris	957	..	5,482	6	270	159	914	6	270	159	914	..	..	

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

Districts.	Taluks.	Area in Square Miles.	Approximate Area of Zemindaris included in the Taluk Area in Column 3.	Number of Ryotwari Puttahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Present average Area in each Revenue Inspector's Range.	Present average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.			Number.	Salaries.			Numbers.	Cost.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		SQ. MS.	SQ. MS.	NO.	NO.	RS.	SQ. MS.	NO.	NO.	RS.	SQ. MS	NO.	NO.	RS.	
South Canara.	Mangalore	620	..	10,183	3	75	207	3,394	4	150	155	2,546	1	75	
	Kasaragod	1,032	..	[illegible]4	3	75	344	4,315	4	150	258	3,236	1	75	
	Uppinangadi	951	..	[illegible]9	3	75	317	1,653	4	150	238	1,240	1	75	
	Udipi	787	..	[illegible]	3	75	262	2,621	4	150	197	1,966	1	75	
	Condapur	512	..	[illegible]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	

APPENDIX B.

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Ganjam.	Goomsur.			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
			1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	*N.B.*—In this statement the plain figures represent the existing scale, and the Clarendon figures the proposed scale of establishment.
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	4	95	8	130	1	15	1	7	..	..	1	8	22	132	2	10	41	607	
			1	150	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	4	150	9	190	2	25	1	7	1	7	1	8	22	132	2	10	44	729	
		Surada	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Surada	..	..	1	100	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Goomsur	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	170	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	229	
			1	175	..	..	1	60	1	30	3	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	10	165	2	25	1	7	..	..	1	8	21	126	2	10	42	651	
			1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	4	150	11	220	2	25	1	7	1	7	1	8	22	132	2	10	46	784	
	Chicacole.	Tekkali	..	..	1	100	..	..	..	..	2	15	1	15	1	7	..	..	..	..	2	6	1	5	8	169	
		Parlakimedi	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Narasannapet	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
			..	..	3	270	..	..	..	..	6	90	1	15	3	21	..	..	..	..	6	36	3	15	22	447	
		Chicacole	..	..	1	100	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	100	
		Parlakimedi	..	..	1	100	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Narasannapet ..	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	3	270	..	..	..	..	1	20	..	..	2	14	..	..	..	..	4	24	2	10	15	388	
											1	15															
	Berhampore.		1	200	..	..	1	60	1	30	3	20	..	..	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	3	75	10	165	..	..	1	7	..	..	1	8	21	126	2	10	40	651	
			1	200	..	..	1	50	2	40	1	30	..	..	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	4	150	11	220	..	..	1	7	1	7	1	8	22	132	2	10	44	784	

Ganjam—(Continued).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
	Berhampore.	Berhampore Town ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Purushottapore ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Itchapore	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Ganjam	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Sompeta	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Aska	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	8	164	
			..	..	6	510	..	..	..	..	12	180	1	10	6	42	..	..	..	..	12	72	6	30	43	844	
		Berhampore Taluk, (Cusbah).	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
		Berhampore Town ..	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Purushottapore ..	..	..	1	100	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Itchapore	..	..	1	100	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Ganjam	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Sompeta	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Aska	..	..	1	100	..	..	..	..	1	15	1	10	1	7	..	..	..	..	2	6	1	5	8	169	
			..	..	7	580	..	..	..	..	12	210	1	10	6	42	..	..	..	..	12	72	6	30	44	944	
		Revenue establishment under the Sub-Magistrate of Udayagiri	..	..	..	..	..	..	..	..	1	30	..	..	..	..	..	..	..	..	1	7	..	..	2	37	
		Revenue establishment under the Sub-Magistrate of Udayagiri	..	..	..	..	..	..	..	..	1	30	..	..	..	..	..	..	..	..	1	7	..	..	2	37	
		Total of Taluk Establishment.	3	525	..	..	3	180	10	245	28	460	3	40	3	21	..	..	3	24	64	384	6	30	123	1,909	
			3	525	..	..	3	150	12	450	31	630	4	50	3	21	3	21	3	24	66	396	6	30	134	2,297	
		Increase ..	..	..	..	..	..	..	2	205	3	170	1	10	..	..	3	21	..	..	2	12	..	..	11	418	
		Decrease ..	..	..	..	..	..	30	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	
		Total of Sub-Magistrates and their establishments.	..	..	10	880	..	..	..	..	21	330	2	25	10	70	..	..	..	..	21	127	10	50	74	1,482	
			..	..	12	1,020	..	..	..	..	19	345	1	10	9	63	..	..	..	..	19	115	9	45	69	1,598	
		Decrease ..	..	..	2	140	..	..	..	..	..	15	..	..	..	..	..	..	..	..	..	..	..	..	2	155	
			..	..	..	..	..	..	..	..	2	..	1	15	1	7	..	..	..	..	2	12	1	5	7	39	
		Grand Total of Taluk and Sub-Magistrates' establishments	3	525	10	880	3	180	10	245	49	790	5	65	13	91	..	..	3	24	85	511	16	80	197	3,391	
			3	525	12	1,020	3	150	12	450	50	975	5	60	12	84	3	21	3	24	85	511	15	75	203	3,895	
		Increase ..	..	..	2	140	..	..	2	205	1	185	..	..	..	..	3	21	..	..	..	..	..	..	8	551	
		Decrease ..	..	..	..	..	..	30	..	..	..	..	..	5	1	7	..	..	..	..	..	..	1	5	2	47	

	No.	Rs.
Nett Increase ..	11	388
Nett Increase ..		116
Nett Decrease ..	5	..
Total Nett Increase ..	6	504

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Vizagapatam.	Golgonda.		1	150	..	..	1	60	1	30	1	20	1	10	..	..	..	..	1	8	16	6	2	5	..	..	
			..	..	..	..	..	..	1	25	4	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	5	80	1	10	..	..	..	..	1	8	16	96	2	10	30	489	
			1	175	..	..	1	50	2	40	1	30	1	10	1	7	1	7	1	8	17	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Golgonda	1	175	..	..	1	50	4	150	7	150	1	10	1	7	1	7	1	8	17	102	2	10	36	669	
			..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Sarvasiddhi.		1	150	..	..	1	60	1	30	1	20	1	10	..	..	..	..	1	8	15	6	2	5	..	..	
			..	..	..	..	..	..	1	25	4	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	2	55	5	80	1	10	..	..	..	..	1	8	15	90	2	10	28	463	
			1	175	..	..	1	50	1	40	1	30	1	10	1	7	1	7	1	8	16	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Sarvasiddhi	1	175	..	..	1	50	3	110	7	150	1	10	1	7	1	8	16	96	2	10	34	623		
		Palconda	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
		Palconda	..	..	1	70	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
			..	..	1	70	..	..	..	..	2	15	..	..	1	10	..	..	..	..	2	6	1	5	7	132	
		Zemindari Stations.																									
		Anakapalli	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Viravilli	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Vizagapatam ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Srungavarapukota ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Bimlipatam	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	8	164	
		Vizianagaram ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	8	164	
		Gajapatinagaram ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Salur	..	..	1	70	..	..	..	..	2	15	1	10	1	7	..	..	..	..	2	6	1	5	7	154	
		Bobbili	..	..	1	100	..	..	..	..	2	15	1	10	1	7	..	..	..	..	2	6	1	5	7	154	
		Chepudupalli ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Parvatipur	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Total ..	..	..	11	980	..	..	..	..	2	15	..	..	11	77	..	..	..	..	22	132	11	55	79	1,594	
		Zemindari Stations.									22	330	2	20													
		Anakapalli	..	..	1	70	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	5	7	132	
		Viravilli	..	..	1	70	..	..	..	..	1	15	..	..	1	10	..	..	..	..	2	6	1	5	7	132	
		Vizagapatam ..	..	..	1	100	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	5	7	162	
		Srungavarapukota ..	..	..	1	100	..	..	..	..	1	15	..	..	1	10	..	..	..	..	2	6	1	5	7	162	
		Bimlipatam	..	..	1	100	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	5	8	172	
		Vizianagaram ..	..	..	1	100	..	..	..	..	1	15	..	..	1	10	..	..	..	..	2	6	1	5	8	172	
											1	20	1	10													
											1	15	1	10													

Vizagapatam—(Continued).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
		Zemindari Stations—(Continued).		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		
		Gajapatinagaram ..	..	..	1	70	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	5	7	132	
		Salur	..	..	1	100	..	..	..	..	1	15	..	..	1	10	..	..	..	..	2	6	1	5	7	162	
		Bobbili	..	..	1	100	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	5	7	162	
		Chepudupalli ..	..	..	1	70	..	..	..	..	1	15	..	..	1	10	..	..	..	..	2	6	1	5	7	132	
		Parvatipur	..	..	1	100	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	5	7	162	
		Total ..	..	..	11	980	..	..	..	..	1	15	..	..	11	110	..	..	..	..	22	132	11	55	79	1,682	
											22	385	2	20											
		Agency Tracts.																							
		Gunupur	..	..	1	150	..	..	..	..	1	25	..	..	1	10	..	..	..	..	2	6	1	5	7	222	
		Rayagada	..	..	1	100	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Kottapad	..	..	1	100	..	..	..	..	2	15	..	..	..	..	..	..	..	..	2	6	1	3	6	150	
		Malkangiri	..	..	1	100	..	..	..	..	1	20	..	..	..	..	..	..	..	..	2	6	1	3	6	150	
		Koraput	..	..	1	100	..	..	..	..	1	15	..	..	..	..	..	..	..	..	2	6	1	3	7	163	
		Nowrangapuram ..	..	..	1	100	..	..	..	..	1	20	..	..	..	..	..	..	..	..	2	6	1	3	6	150	
		Total ..	..	..	6	650	..	..	..	..	1	15	..	..	2	17	..	..	..	..	12	72	6	22	39	989	
											12	215	1	13											
		Agency Tracts.																							
		Gunupur	..	..	1	150	..	..	..	..	1	25	..	..	1	10	..	..	..	..	2	6	1	5	7	222	
		Rayagada	..	..	1	100	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	5	7	162	
		Kottapad	..	..	1	100	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	3	7	160	
		Malkangiri	..	..	1	100	..	..	..	..	1	15	..	..	1	10	..	..	..	..	2	6	1	3	7	160	
		Koraput	..	..	1	100	..	..	..	..	1	20	..	..	1	10	..	..	..	..	2	6	1	3	8	173	
		Nowrangapuram ..	..	..	1	100	..	..	..	..	1	15	..	..	1	10	..	..	..	..	2	6	1	3	7	160	
		Total ..	..	..	6	650	..	..	..	..	1	20	1	13	6	60	..	..	..	..	12	72	6	22	43	1,037	
											1	15													
		Total of Taluk Establishments ..	2	300	..	..	2	120	5	130	12	220	1	13	..	..	..	..	2	16	31	186	4	20	58	952	
		Increase ..	2	350	..	..	2	120	5	130	10	160	2	20	2	14	2	14	2	16	33	198	4	20	70	1,292	
		Decrease ..	..	50	..	..	2	100	7	260	14	300	2	20	2	14	2	14	..	..	2	12	..	..	12	360	
		Total of Sub-Magistrates and their Establishments ..	..	..	..	..	..	..	2	130	4	140	..	..	..	..	..	..	..	..	..	..	..	..	..	20	
			..	..	18	1,700	..	20	..	..	..	..	..	..	14	101	..	..	..	..	36	216	18	82	125	2,707	
		Increase ..	..	..	20	1,840	..	..	..	..	36	575	3	33	18	180	..	..	..	..	36	216	18	82	131	2,991	
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	2	300	2	140	..	..	..	..	36	640	3	33	4	79	..	..	..	..	..	..	..	..	6	284	
			2	350	18	1,700	2	120	5	130	46	735	5	53	14	101	..	..	2	16	67	402	22	102	183	3,659	
		Increase ..	..	50	2	140	2	100	7	260	50	940	5	53	20	194	2	14	2	16	69	414	22	102	201	4,283	
		Decrease ..	..	..	..	..	..	20	2	130	4	205	..	..	6	93	2	14	..	..	2	12	..	..	18	644	
															..	..	..	..	..	..	..	..	..	..	..	20	

Nett Increase .. No. 12 Rs. 340

Nett Increase .. No. 6 Rs. 284

Total Nett Increase. No. 18 Rs. 624

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Godavari.	Peddapuram.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	1	15	..	..	1	7	1	7	1	8	21	126	2	10	41	673	
		Prattipadu	..	..	1	70	..	..	..	..	9	190	1	15	1	7	..	..	..	..	2	6	1	5	7	124	
		Prattipadu	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Peddapuram	..	..	1	70	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
			1	175	..	..	1	60	1	30	..	..	..	..	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	2	20	1	15	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	1	20	7	15	1	10	1	7	..	..	1	8	21	126	2	10	41	631	
			1	175	..	..	1	50	3	75	9	145	2	25	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	40	1	30	1	15	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	3	110	2	15	..	..	1	7	1	7	1	8	21	126	2	10	43	723	
		Gokaveram or Ragunathapuram ..	..	..	1	100	..	..	..	..	10	205	2	25	1	7	..	..	..	..	2	6	1	5	7	154	
		Gokaveram or Ragunathapuram ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Rajahmundry ..	..	..	1	70	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	170	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	12	1	5	8	229	
	Rajahmundry.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	..	..	2	20	..	..	..	..	1	7	..	..	1	8	22	132	2	10	43	682	
			1	225	..	..	1	60	4	95	9	145	2	25	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	..	..	1	30	1	15	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Kottapeta (Amalapuram)	1	225	..	..	1	50	4	150	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Kottapeta	..	..	1	70	..	..	..	..	10	205	2	25	1	7	..	..	..	..	2	6	1	5	6	109	
		Amalapuram	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	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.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Godávari—(Continued).	Ramachandrapuram.		1	Rs. 250	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7	..	Rs. ..	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	Rs. ..	
			..	..	..	..	..	..	{ 1	25	} 7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	250	..	..	1	60	2	20					1	7	..	..	1	8	22	132	2	10	43	732	
			1	250	..	..	1	50	4	95	9	145	2	25	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	1	..	2	40	1	30	1	15	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	35	{ 1	25	} 1	10	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	250	..	..	1	50	4	150	10	205	2	25	1	7	1	7	1	8	22	132	2	10	45	844	
		Ramachandrapuram.	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Ramachandrapuram (Town)	..	..	1	70	..	..	..	..	{ 1	20	} ..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Ramachandrapuram (Talnk Cusbah) ..	..	..	1	70	..	..	..	..	{ 1	15			..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Ellore.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	{ 1	25	} 6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	1	20					1	7	..	..	1	8	21	126	2	10	39	606	
			1	175	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	{ 1	25	} ..	..	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	1	7	1	8	21	126	2	10	41	698	
		Chintalapudi ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Chintalapudi ..	..	..	1	70	..	..	..	..	{ 1	20	} ..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Ellore	..	..	1	70	..	..	..	..	{ 1	15			..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Yernagudem.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	{ 1	25	} 6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	1	20					1	7	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
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			1	150	..	..	1	50	4	150	9	190	1	15	1	7	1	7	1	8	22	132	2	10	43	719	
		Palavaram	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Palavaram	..	..	1	100	..	..	..	..	{ 1	20	} ..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Yernagudem ..	..	..	1	70	..	..	..	..	{ 1	15			..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	170	..	..	..	..	..	..	..	..	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.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Godávari—(*Continued*).	Tanuku.		1	Rs. 200	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7	..	Rs. ..	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	Rs. ..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	4	95	9	145	2	25	1	7	..	..	1	8	22	132	2	10	43	682	
			1	225	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	4	150	10	205	2	25	1	7	1	7	1	8	22	132	2	10	45	819	
		Pentapadu	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Pentapadu	..	..	1	70	..	..	..	..	{ 1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Tanuku	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Narsapuram.		1	225	..	..	1	60	1	30	2	20	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	4	95	9	145	2	25	1	7	1	7	1	8	22	132	2	10	43	707	
			1	250	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	250	..	..	1	60	4	95	9	145	2	25	1	7	1	7	1	8	22	132	2	10	45	844	
		Sivakodu	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Sivakodu	..	..	1	70	..	..	..	..	{ 1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Narsapuram	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Bhimavaram.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	1	20	..	..	..	..	1	7	..	..	1	8	21	126	2	10	39	606	
			1	200	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	{ 1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	3	110	9	190	2	25	1	7	1	7	1	8	21	126	2	10	42	733	
		Undi	..	..	1	70	..	..	..	..	{ 1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Bhimavaram	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	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.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Godávari—(Continued).	Bhadrachalam.		1	Rs. 120	..	Rs. ..	1	Rs. 50	3	Rs. 25	3	Rs. 20	1	Rs. 15	1	Rs. 8	..	Rs. ..	1	Rs. 8	8	Rs. 6	1	Rs. 5	..	Rs. ..	
			..	..	..	..	..	..	..	..	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	120	..	..	1	50	3	75	5	90	1	15	1	8	..	..	1	8	8	48	1	5	22	419	
			1	120	..	..	1	50	1	40	1	30	1	15	1	8	1	7	1	8	8	6	1	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
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			1	120	..	..	1	50	3	110	6	130	1	15	1	8	1	7	1	8	8	48	1	5	24	501	
		Bhadrachalam ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
		Zemindari Stations.																									
		Pithapuram	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Tuni Division ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Cocanada Division ..	..	..	1	100	..	..	..	..	3	15	..	..	1	7	..	..	..	..	2	6	1	5	8	169	
		Do. Town ..	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
			..	..	4	370	..	..	..	..	8	120	..	..	4	28	..	..	..	..	8	48	4	20	28	586	
		Pithapuram	..	..	1	100	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	8	174	
		Tuni Division ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	9	209	
		Cocanada Division ..	..	..	1	100	..	..	1	35	1	20	..	..	1	7	..	..	..	..	2	6	1	5	10	224	
		Do. Town ..	..	..	1	100	..	..	1	35	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	1	70	..	..	..	..	1	20	..	..													
			..	..	4	370	..	..	2	70	3	15	..	..	4	28	..	..	..	..	8	48	4	20	34	736	
											1	20															
											1	15															
		Total of Taluk Establishments ..	10	1,820	..	..	10	590	34	830	82	1,335	15	200	10	71	..	..	10	80	201	1,206	19	95	391	6,227	
			10	1,920	..	..	10	500	35	1,300	92	1,915	16	210	10	71	10	70	10	80	202	1,212	19	95	414	7,373	
		Increase ..	..	100	..	..	..	..	1	470	10	580	1	10	..	..	10	70	..	..	1	6	..	..	23	1,236	No. 23 Rs. 1,146
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	90	Nett Increase ..
		Total of Sub-Magistrates and their Establishments ..	..	..	12	990	..	..	..	..	22	330	..	..	12	84	..	..	..	..	24	144	12	60	82	1,608	
			..	..	23	1,760	..	..	2	70	30	515	..	..	13	91	..	..	..	..	26	156	13	65	107	2,657	
		Increase ..	..	..	11	770	..	..	2	70	8	185	..	..	1	7	..	..	..	..	2	12	1	5	25	1,049	No. 25 Rs. 1,049
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	10	1,820	12	990	10	590	34	830	104	1,665	15	200	22	155	..	..	10	80	225	1,350	31	155	473	7,835	Nett Increase ..
			10	1,920	23	1,760	10	500	37	1,370	122	2,430	16	210	23	162	10	70	10	80	228	1,368	32	160	521	10,030	
		Increase ..	..	100	11	770	..	..	3	540	18	765	1	10	1	7	10	70	..	..	3	18	1	5	48	2,285	No. 48 Rs. 2,195
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	90	Total Nett Increase.

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Kistna.	Gudivada.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	4	95	9	145	1	15	1	7	..	..	1	8	22	132	2	10	42	672	
			1	200	..	..	1	50	3	40	1	30	1	15	1	7	1	7	1	8	24	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	6	225	10	205	1	15	1	7	1	7	1	8	24	144	2	10	48	871	
		Kaikalur	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Kaikalur	..	..	1	70	..	..	..	..	{ 1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Gudivada	..	..	1	70	..	..	..	..	{ 1	15			..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Bandar.		1	175	..	..	1	60	1	30	3	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	1	20					1	7	..	..	1	8	21	126	2	10	41	641	
			1	75	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	3	110	11	220	1	15	1	7	1	7	1	8	21	126	2	10	43	728	
		Avanigudda	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Avanigudda	..	..	1	70	..	..	..	..	{ 1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Bandar	..	..	1	70	..	..	..	..	{ 1	15			..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Bapatla.		1	225	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	2	20	..	..	..	..	1	7	..	..	1	8	22	132	2	10	43	707	
			1	225	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	23	6	2	5	..	..	
			..	..	..	..	..	..	3	35	{ 1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	{ 2	22½			..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	5	185	10	205	2	25	1	7	1	7	1	8	23	138	2	10	47	860	
		Ponnur	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Ponnur	..	..	1	70	..	..	..	..	{ 1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Bapatla	..	..	1	70	..	..	..	..	{ 1	15			..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	..	..	..	..	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.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Kistna—(*Continued*).	Guntur.		1	225	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	3	75	9	145	1	15	1	7	..	..	1	8	21	126	2	10	40	671	
			1	225	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	3	110	10	205	1	15	1	7	1	7	1	8	21	126	2	10	42	763	
		Mangalagiri	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Guntur Town	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
			..	..	2	140	..	..	..	..	3	45	..	..	2	14	..	..	..	..	4	24	2	10	13	233	
		Mangalagiri	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Guntur	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Sattenapalle.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	606	
			1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	4	150	9	190	1	15	1	7	1	7	1	8	22	132	2	10	43	744	
		Sattenapalle	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Repalli.		1	250	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	23	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	250	..	..	1	60	3	75	9	145	2	25	1	7	..	..	1	8	23	138	2	10	45	758	
			1	250	..	..	1	50	3	40	1	30	1	15	1	7	1	7	1	8	25	6	2	5	..	..	
			..	..	..	..	..	..	4	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	250	..	..	1	50	7	260	10	205	2	25	1	7	1	7	1	8	25	150	2	10	51	972	
		Tennali	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Tennali	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Repalli	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Nandigama.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	8	130	1	15	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.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Kistna—(Continued).	Guntur.		1	Rs. 225	..	Rs. ..	1	As 60	1	Rs 30	2	Rs. 20	1	Rs. 15	1	Rs. 7	..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	..	..	..	..	..	..	..	..	..	..	1	7	..	..	1	8	21	126	2	10	40	671	
			1	225	..	..	1	60	3	75	9	145	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	1	50	1	40	1	30	1	15	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	35	1 2	25 22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	3	110	2 10	17½ 205	1	15	1	7	1	7	1	8	21	126	2	10	42	763	
		Mangalagiri	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Guntur Town	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Mangalagiri	..	..	2	140	..	..	..	..	3	45	..	..	2	14	..	..	..	..	4	24	2	10	13	233	
		Guntur	..	..	1	70	..	..	..	..	1 2	20 15	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Sattenapalle.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	606	
			1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1 2	25 22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	4	150	1 9	15 190	1	15	1	7	1	7	1	8	22	132	2	10	43	744	
		Sattenapalle	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Repalli.		1	250	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	23	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	250	..	..	1	60	3	20																	
			..	..	..	..	..	..	5	115	9	145	2	25	1	7	..	..	1	8	23	138	2	10	45	758	
			..	..	..	..	1	50	3	40	1	30	1	15	1	7	1	7	1	8	25	6	2	5	..	..	
			..	..	..	..	..	..	4	35	1 2	25 22½	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Tennali	1	250	..	..	1	50	7	260	2 10	15 205	2	25	1	7	1	7	1	8	25	150	2	10	51	972	
		Tennali	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Repalli	..	..	1	70	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	1	70	..	..	..	..	1 1	20 15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Nandigama.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	581	

Kistna.—(*Continued.*)

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbands or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Kistna.—(*Continued.*)	Nandigama.		1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½			..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	9	190	1	15	1	7	1	7	1	8	21	126	2	10	41	673	
		Jaggiapet	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Jaggiapet	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Nandigama	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Bezwada.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	1	7	..	..	1	8	21	126	2	10	40	591	
			1	150	..	..	1	60	3	75	8	130	2	25	1	7	1	7	1	8	23	6	2	5	..	..	
			1	150	..	..	1	50	1	40	1	30	1	15	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10													
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	1	15	..	..	1	7	1	7	1	8	23	138	2	10	44	695	
		Bezwada	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Narsaraopet.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	3	75	9	145	1	15	1	7	..	..	1	8	21	126	2	10	40	646	
			1	200	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	2	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½			..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	3	110	10	205	1	15	1	7	1	7	1	8	21	126	2	10	42	738	
		Narsaraopet	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Vinukonda.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20																	
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½			..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	1	15	..	..	1	7	1	7	1	8	21	126	2	10	41	673	
		Vinukonda	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	

Kistna—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	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	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
									1	20																
			1	200	..	..	1	60	3	75	9	115	1	15	1	7	..	..	1	8	21	126	2	10	40	646	
			1	200	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½														
			..	..	..	..	..	..	..	..	2	20	..	..												
											2	17½														
		Tummurukota ..	1	200	..	..	1	50	3	110	2	15	..	..												
		Tummurukota ..	..	..	1	70	..	..	..	..	10	205	1	15	1	7	1	7	1	8	21	126	2	10	42	738	
		Palnad	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
			..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	2	140	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
											2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
		Zemindari Stations.																									
		Nuzvid	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Do. Tirvajasti Establishment ..	..	..	..	..	..	..	1	20	1	15	1	10	..	..	..	..	..	..	2	6	..	..	5	57	
		Vissanapetta ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
			..	..	2	200	..	..	1	20	5	75	1	10	2	14	..	..	..	..	6	36	2	10	19	365	
		Nuzvid	..	..	1	100	..	..	..	..	1	20	..	..	1	7	..	..	..	..	4	6	1	5	11	201	
		Do. Tirvajasti Establishment ..	..	..	..	..	..	..	..	..	3	15															
		Vissanapetta ..	..	..	1	100	..	..	1	35	1	15	1	10	..	..	..	..	..	..	2	6	..	..	5	72	
			..	..	2	200	..	..	..	..	1	20	1	10	1	7	..	..	..	..	2	6	1	5	8	169	
									1	35	7	115	2	20	2	14	..	..	..	..	8	48	2	10	24	442	
		Total of Taluk Establishments ..	11	2,100	..	..	11	660	37	905	96	1,555	14	195	11	77	..	..	11	88	235	1,410	22	110	448	7,100	
		Increase ..	11	2,100	..	..	11	550	43	1,590	107	2,210	14	195	11	77	11	77	11	88	243	1,458	22	110	484	8,455	
		Decrease ..	..	..	..	..	..	..	6	685	11	655	..	..	..	..	11	77	..	..	8	48	..	..	36	1,465	No. 36 Rs. 1,355 Nett Increase
		Total of Sub-Magistrates and their Establishments ..	..	..	10	760	..	..	1	20	17	255	1	10	..	..	..	..	..	..	..	..	..	..	..	110	
		Increase ..	..	..	20	1,460	..	..	1	35	21	360	2	20	10	70	..	..	..	..	22	132	10	50	71	1,297	
		Decrease ..	..	..	10	700	..	..	..	15	4	105	1	10	9	63	..	..	..	..	22	132	9	45	84	2,115	
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	11	2,100	10	760	11	660	38	925	113	1,810	15	205	..	..	..	..	..	..	..	..	..	..	15	830	No. 13 Rs. 818 Nett Increase
															1	7	..	..	..	..	..	..	1	5	2	12	
		Increase ..	11	2,100	20	1,460	11	550	44	1,625	128	2,570	16	215	21	147	..	..	11	88	257	1,542	32	160	519	8,397	
		Decrease ..	..	..	10	700	..	..	6	700	15	760	1	10	20	140	11	77	11	88	265	1,590	31	155	568	10,570	No. 49 Rs. 2,173 Total Nett Increase.
								110	..	..	..	..	..	..	..	..	11	77	..	..	8	48	..	..	51	2,295	
															1	7	..	..	..	..	..	..	1	5	2	122	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Nellore.			1	225	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	2	20					1	7	..	..	1	8	22	132	2	10	43	707	
			1	225	..	..	1	50	3	40	1	30	1	15	1	7	1	7	1	8	24	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½			..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	6	225	11	220	2	25	1	7	1	7	1	8	24	144	2	10	50	921	
		Nellore	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Allur	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
			..	..	2	140	..	..	..	..	4	60	..	..	2	14	..	..	..	..	4	24	2	10	14	248	
		Nellore	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
		Allur	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Gudur.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	4	95	9	145	2	25	1	7	..	..	1	8	22	132	2	10	43	682	
			1	200	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	23	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½			..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	5	180	9	205	2	25	1	7	1	7	1	8	23	138	2	10	47	835	
		Kota	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Kota	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Gudur	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Ongole.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	3	75	9	145	2	25	1	7	..	..	1	8	21	126	2	10	41	656	
			1	200	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	2	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½			..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	4	150	10	205	3	35	1	7	1	7	1	8	22	132	2	10	46	804	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Nellore—(*Continued*).	Ongole—(*Continued*).	Addanki	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	121	
		Addanki	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Ongole	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Kandukur.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	606	
			1	175	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	3	110	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Kandukur	..	..	1	70	..	..	..	..	9	190	1	15	1	7	1	7	1	8	21	126	2	10	41	698	
			1	150	..	..	1	60	1	30	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	..	..	..	..	1	25	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
	Kanigiri.		..	..	..	..	..	..	1	20	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Kanigiri	..	..	1	70	..	..	..	..	9	190	1	15	1	7	1	7	1	8	21	126	2	10	41	673	
			1	175	..	..	1	60	1	30	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	..	..	..	..	1	25	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
	Kavali.		..	..	..	..	..	..	1	20	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	606	
			1	175	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	3	110	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Kavali	..	..	1	70	..	..	..	..	9	190	1	15	1	7	1	7	1	8	21	126	2	10	41	698	
			1	150	..	..	1	60	1	30	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Udayagiri.		..	..	..	..	..	..	1	25	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	20	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	8	130	1	15	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.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Nellore—(*Continued*).	Udayagiri—(*Contd*).		1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	10	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	1	22½			..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Udayagiri	..	..	1	70	..	..	..	..	9	190	1	15	1	7	1	7	1	8	21	126	2	10	41	673	
			..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Atmakur.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	9	145	1	15	1	7	..	..	1	8	21	126	2	10	40	621	
			1	175	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	3	110	10	205	1	15	1	7	1	7	1	8	21	126	2	10	42	713	
		Atmakur	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Rapur.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	9	190	1	15	1	7	1	7	1	8	21	126	2	10	41	673	
		Rapur	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
		Zemindari Stations.																									
		Darsi	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Podili	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Venkatagiri ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Polur	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
			..	..	4	400	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Zemindari Stations.									8	120	..	..	4	28	..	..	..	..	8	48	4	20	28	616	
		Darsi	..	..	1	100	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Podili	..	..	1	100	..	..	..	..	1	15	..	..													
		Venkatagiri	..	..	1	100	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
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											1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
											1	15	..	..													

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Mas-alchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Nellore—(*Continued*).		Zemindari Stations—(*Continued*).													1	7	..	..	..	..	2	6	1	5	7	159	
		Polur	..	..	1	100	..	..	..	..	1 1	20 15	..	..	4	28	..	..	..	..	8	48	4	20	28	636	
			..	..	4	400	..	..	..	..	8	140	..	..	9	63	..	..	9	72	191	1,146	18	90	362	5,621	
		Total of Taluk Establishments ..	9	1,600	..	..	9	540	29	715	76	1,230	12	165	9	63	9	63	9	72	195	1,170	18	90	390	6,688	
			9	1,600	..	..	9	450	33	1,220	86	1,785	13	175	..	..	9	63	..	..	4	24	..	..	28	1,157	No. Rs. Nett Increase .. 28 1,067
		Increase ..	..	..	..	..	..	..	4	505	10	555	1	10	..	..	..	..	..	..	..	..	..	..	..	90	
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	8	56	..	..	..	..	16	96	8	40	56	1,112	
		Total of Sub-Magistrates and their Establishments ..	..	..	8	680	..	..	..	..	16	240	..	..	7	49	..	..	..	..	14	84	7	35	58	1,653	
			..	..	16	1,240	..	..	..	..	14	245	..	..	..	..	..	..	..	..	..	..	..	..	8	565	No. No. Nett Increase .. 2 541
		Increase ..	..	..	8	560	..	..	..	..	..	5	..	..	1	7	..	..	..	..	2	12	1	5	6	24	
		Decrease ..	..	..	..	..	..	..	..	..	2	..	..	..	17	119	..	..	9	72	207	1,242	26	130	418	6,733	
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	9	1,600	8	680	9	540	29	715	92	1,470	12	165	16	112	9	63	9	72	209	1,254	25	125	448	8,341	
			9	1,600	16	1,240	9	450	33	1,220	100	2,030	13	175	..	..	9	63	..	..	2	12	..	..	32	1,710	No. Rs. Total Nett Increase 30 1,608
		Increase ..	..	..	8	560	..	..	4	505	8	560	1	10	1	7	..	..	..	..	..	..	1	5	2	102	
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..													
South Canara.	Mangaloro.		1	200	..	..	1	60	1	30	2	20	..	..	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	3	75	9	145	..	..	1	7	..	..	1	8	21	126	2	10	39	631	
			1	200	..	..	1	50	2	40	1	30	..	..	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1 2	25 22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
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			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	4	150	10	205	..	..	1	7	1	7	1	8	22	132	2	10	43	769	
		Mangalore	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Bantval	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
			..	..	2	170	..	..	..	..	4	60	..	..	2	14	..	..	..	..	4	24	2	10	14	278	
		Mangalore	..	..	1	100	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	100	
		Bantval	..	..	1	70	..	..	..	..	1 1	20 15	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	2	170	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	229	
	Uppinangadi.		1	175	..	..	1	60	1	30	2	20	1	15													
			..	..	..	..	..	..	1	25					1	7	..	..	1	8	21	6	2	5	..	..	
									1	20	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	606	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.		
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		
South Canara—(Continued).	Uppinangadi—(Continued).		1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	4	150	9	190	2	25	1	7	1	7	1	8	22	132	2	10	44	754	
		Beltangadi	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Beltangadi	..	..	1	70	..	..	..	..	{ 1	20	} ..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Uppinangadi	..	..	1	70	..	..	..	..	{ 1	15	} ..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Udipi.		1	225	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	3	75	9	145	2	25	1	7	..	..	1	8	21	126	2	10	41	681	
		Karkal	1	225	..	..	1	50	4	150	10	205	2	25	1	7	1	7	1	8	22	132	2	10	45	819	
			..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Karkal	..	..	1	70	..	..	..	..	{ 1	20	} ..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Udipi	..	..	1	70	..	..	..	..	{ 1	15	} ..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Coondapoor.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	9	145	2	25	1	7	..	..	1	8	21	126	2	10	41	606	
			1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Coondapoor	1	150	..	..	1	50	3	110	10	205	2	25	1	7	1	7	1	8	21	126	2	10	43	698	
	Kasaragod.		..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			1	225	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	3	75	9	145	2	25	1	7	..	..	1	8	21	126	2	10	41	681	

Districts.	Talukdars' Stations.	Deputy Talukdars' Stations.	Talukdars.		Deputy Talukdars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
South Canara—(*Continued*).	Kasaragod.		1	225	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Nileshwar	1	225	..	..	1	50	4	150	10	205	2	25	1	7	1	7	1	8	22	132	2	10	45	819	
		Nileshwar	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Kasaragod	..	..	1	70	..	..	..	..	{ 1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
			..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
		Total of Taluk Establishments ..	5	975	..	..	5	300	15	375	44	710	7	90	5	35	..	..	5	40	105	630	10	50	201	3,205	
			5	975	..	..	5	250	19	710	49	1,010	8	100	5	35	5	35	5	40	109	654	10	50	220	3,859	
		Increase ..	..	..	..	..	..	..	4	335	5	300	1	10	..	..	5	35	..	..	4	24	..	..	13	704	
		Decrease ..	..	..	..	..	..	50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50	Nett Increase .. No. 19 Rs. 654
		Total of Sub-Magistrates and their Establishments ..	..	..	5	380	..	..	..	..	..	..	..	..	5	35	..	..	..	..	10	60	5	25	35	650	
			..	..	9	660	..	..	..	..	10	150	..	..	4	28	..	..	..	..	8	48	4	20	33	896	
		Increase ..	..	..	4	280	..	..	..	..	8	140	..	..													
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	280	Nett Increase .. .. No. .. Rs. 246
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	5	975	5	380	5	300	15	375	54	860	7	90	1	7	..	..	..	..	2	12	1	5	6	34	Nett Decrease .. 2 ..
			5	975	9	660	5	250	19	710	57	1,150	8	100	10	70	..	..	5	40	115	690	15	75	236	3,855	
		Increase ..	..	..	4	280	..	..	4	335	3	290	1	10	9	63	5	35	5	40	117	702	14	70	253	4,755	
		Decrease ..	..	..	..	..	..	50	..	..	..	..	..	..	..	..	5	35	..	..	2	12	..	..	19	962	Total Nett Increase. No. 17 Rs. 900
Madras.	Madras.		1	150	..	..	..	..	..	..	..	..	..	..	1	7	..	..	..	..	..	..	1	5	2	62	
			..	..	..	..	..	..	..	..	1	35	1	25	15	9	..	..	1	10	16	7	..	..	..	..	
			..	..	..	..	..	..	..	..	1	30	..	..	1	7	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	*5	24	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	*5	21	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	*5	18	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	*3	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	..	..	..	..	5	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	27	540	1	25	16	142	..	..	1	10	16	112	..	..	62	979	* Canacopillais.
			..	..	..	..	..	..	..	..	1	50	..	..	15	9	..	..	1	10	16	7	..	..	..	..	
			..	..	..	..	..	..	..	..	1	40	..	..	1	7	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	*5	24	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	*5	21	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	5	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	*5	18	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	*3	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Increase	1	150	..	..	..	..	..	..	27	600	1	25	16	142	..	..	1	10	16	112	..	..	62	1,039	
			..	..	..	..	..	..	..	..	..	60	..	..	..	..	..	..	..	..	..	..	..	..	..	60	

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Massalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Nilgiri.				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
			..	..	1	150	..	..	1	50	1	30	..	..	..	..	..	..	..	..	1	9	1	7	..	..	
			..	..	..	..	..	..	1	40	1	25	..	..	..	..	..	..	..	..	2	8	..	..	..	..	
			..	..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Gudalur	..	..	1	150	..	..	2	90	3	70	..	..	..	..	..	..	..	..	3	25	1	7	10	342	
			..	..	1	150	..	..	1	50	1	40	..	..	..	..	..	..	..	..	3	9	1	7	..	..	
			..	..	..	..	..	..	1	40	1	25	..	..	..	..	..	..	..	..	1	8	..	..	..	..	
			..	..	..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	1	150	..	..	2	90	3	85	..	..	..	..	..	..	..	..	4	35	1	7	11	367	
			..	..	1	100	..	..	1	50	1	30	..	..	..	..	..	..	..	..	1	9	1	7	..	..	
			..	..	..	..	..	..	1	40	1	20	..	..	..	..	..	..	..	..	2	8	..	..	..	..	
			..	..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Ootacamund	..	..	1	100	..	..	2	90	3	65	..	..	..	..	..	..	..	..	3	25	1	7	10	287	
			..	..	1	100	..	..	1	50	1	30	..	..	..	..	..	..	..	..	3	9	1	7	..	..	
			..	..	..	..	..	..	1	40	1	20	..	..	..	..	..	..	..	..	2	8	..	..	..	..	
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	1	100	..	..	2	90	3	67½	..	..	..	..	..	..	..	..	5	43	1	7	12	307½	
			..	..	1	100	..	..	1	50	1	25	..	..	..	..	..	..	..	..	1	9	1	7	..	..	
			..	..	..	..	..	..	1	40	1	15	..	..	..	..	..	..	..	..	2	8	..	..	..	..	
			..	..	1	100	..	..	2	90	2	40	..	..	..	..	..	..	..	..	3	25	1	7	9	262	
		Coonoor	..	..	1	100	..	..	1	50	1	30	..	..	..	..	..	..	..	..	3	9	1	7	..	..	
			..	..	..	..	..	..	1	40	1	20	..	..	..	..	..	..	..	..	2	8	..	..	..	..	
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	1	100	..	..	2	90	3	67½	..	..	..	..	..	..	..	..	5	43	1	7	12	307½	
		Total of the Nilgiri District	..	..	3	350	..	..	6	270	8	175	..	..	..	..	..	..	..	..	9	75	3	21	29	891	
			..	..	3	350	..	..	6	270	9	220	..	..	..	..	..	..	..	..	14	121	3	21	35	982	
		Increase ..	..	..	..	..	..	..	..	..	1	45	..	..	..	..	..	..	..	..	5	46	..	..	6	91	
		Total of Tahsildars and their Establishments in the Madras Presidency	156	29,345	..	..	154	9,240	511	12,540	1,353	22,020	212	2,895	169	1,215	..	..	155	1,246	3,281	19,722	309	1,547	6,300	99,770	
			156	29,520	..	..	154	7,710	653	24,300	1,584	32,420	247	3,250	171	1,229	154	1,078	155	1,246	3,426	20,594	309	1,547	7,009	1,22,894	
		Increase ..	..	175	..	..	..	..	142	11,760	231	10,400	35	355	2	14	154	1,078	..	..	145	872	..	..	709	24,654	Nett Increase .. No. 709 Rs. 23,124
		Decrease ..	..	..	..	..	..	1,530	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,530	
		Total of Sub-Magistrates and their Establishments in the Madras Presidency	..	..	175	14,285	..	..	7	290	330	5,075	11	153	165	1,159	..	..	..	..	361	2,194	174	869	1,223	24,025	
			..	..	320	24,435	..	..	9	375	346	6,130	11	148	160	1,175	..	..	..	..	351	2,151	165	824	1,362	35,238	
		Increase ..	..	..	145	10,150	..	..	2	85	16	1,055	..	..	..	16	..	..	..	..	..	..	..	..	163	11,306	Nett Increase .. No. 139 Rs. 11,213
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	5	5	..	..	..	..	..	10	43	9	45	24	93	
Grand Total of Tahsildars, Sub-Magistrates and their Establishments in the Madras Presidency.		Grand Total of Tahsildars and Sub-Magistrates and their Establishments in the Madras Presidency	156	29,345	175	14,285	154	9,240	518	12,830	1,683	27,095	223	3,048	334	2,374	..	..	155	1,246	3,642	21,916	483	2,416	7,523	1,23,795	
			156	29,520	320	24,435	154	7,710	662	24,675	1,930	38,550	258	3,398	331	2,404	154	1,078	155	1,246	3,777	22,745	474	2,371	8,371	1,58,132	
		Increase ..	..	175	145	10,150	..	..	144	11,845	247	11,455	35	350	..	30	154	1,078	..	..	135	829	..	..	860	35,912	Total Nett Increase .. .. No. 848 Rs. 34,337
		Decrease ..	..	..	..	..	..	1,530	..	..	..	..	..	..	3	..	..	..	..	..	..	..	9	45	12	1,575	

APPENDIX C.

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

Designation.	Ganjam.				Vizagapatam.				Godavari.				Kistna.				Nellore.				Total of the Presidency.				Remarks.
	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.	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Sheristadars ..	1	150	..	..	1	150	..	..	1	150	..	..	1	150	..	..	1	150	..	..	15	2,250	..	..	
Head Clerks ..	1	50	1	85	1	60	1	85	1	60	1	85	1	60	1	85	1	60	1	85	15	750	15	1,275	
Second do ..	1	30	1	60	1	30	1	60	1	35	1	60	1	35	1	60	1	35	1	50	15	515	15	750	
Third do. ..	1	20	1	40	1	25	1	40	1	30	1	40	1	30	1	40	1	30	1	40	15	435	15	600	
Fourth do. ..	1	15	1	25	1	15	1	25	1	20	1	25	1	20	1	25	1	20	1	25	15	290	15	375	
Fifth do. ..	1	15	1	20	1	15	1	20	1	20	1	25	1	20	1	25	1	20	1	20	13	195	15	295	
Sixth do. ..	..	..	1	20	..	..	1	20	1	20	1	25	1	20	1	25	1	15	1	20	12	180	14	210	
Seventh do. ..	..	..	1	15	..	..	..	..	1	15	1	20	1	15	1	20	1	15	1	15	2	30	10	150	
Eighth do. ..	..	..	..	..	..	..	..	..	1	15	1	15	1	15	1	15	..	..	..	..	2	30	..	..	
Ninth do. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	10	1	15	15	150	15	150	
Muchis	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	8	1	15	15	120	15	120	
Attenders	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	10	1	15	15	150	15	150	
Duffadars	1	8	1	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	240	..	..	
Peons, on Rs. 8 each ..	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	15	688	90	630	
Do. on Rs. 7 do. ..	2	16	..	..	1	10	1	10	1	10	1	8	1	10	1	8	1	10	2	20	84	90	15	90	
Massalchis	3	21	6	42	2	16	3	21	..	..	2	16	..	..	2	16	..	..	6	42	15	90	15	90	
Sweepers	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6					
Total ..	16	357	18	337	16	362	17	317	21	433	19	352	21	428	19	352	21	433	19	352	308	6,388	279	5,185	
Increase by raising salaries ..	..	..	2	61	..	..	1	36	..	..	..	70	..	..	..	70	..	..	..	70	..	..	3	1,007	
Decrease by reducing the number of hands	..	..	..	81	..	..	..	81	..	..	2	151	..	..	2	146	..	..	2	151	..	..	32	2,210	
Nett Decrease	..	..	..	20	..	..	..	45	..	..	2	81	..	..	2	76	..	..	2	81	..	..	29	1,203	
Nett Increase	..	..	2	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

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.		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.	No.	Cost.	No	Cost.
		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	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	25	1	45	1	25	1	45	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	15	1	35	1	15	1	35	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	15	1	20	1	15	1	20	..	..	..	..	1	15	1	20	20	300	20	400
Fifth do. ..	..	..	1	15	..	..	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	10	..	..	..	..	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	8	..	..	..	..	1	8	1	8	20	160	20	160
Peons, on Rs 8 each ..	..	..	1	8	..	..	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	4	28	2	20	2	20	4	28	4	28	80	556	82	580
Massalchis ..	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	7	1	7	1	6	1	6	22	131	22	132
																					1	5	1	5								
Total ..	11	177	13	245	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	3,692	276	5,199
Increase by additional hands ..	..	..	2	23	..	..	2	23	..	..	3	58	..	..	1	8	..	..	2	23	..	..	..	..	..	..	1	8	..	..	45	591
Increase by raising salaries ..	..	..	..	45	..	..	..	45	..	..	..	30	..	..	..	45	..	..	..	45	..	..	..	..	..	..	..	45	..	..	..	916
Total Increase ..	..	..	2	68	..	..	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.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
General Duties Deputy Collectors	..	..	1	250	..	..	1	250	..	..	..	..	..	..	..	..	..	..	..	..
Head Clerks	..	..	1	60	..	..	1	60	1	45	1	60	1	45	1	60	1	45	1	60
Second do.	..	..	1	40	..	..	1	40	1	20	1	40	1	20	1	40	1	20	1	40
Third do.	..	..	1	30	..	..	1	30	1	15	1	30	1	15	1	30	1	15	1	30
Fourth do.	..	..	1	20	..	..	1	20	1	15	1	20	1	15	1	20	1	15	1	20
Fifth do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Attenders	..	..	1	8	..	..	1	8	1	8	1	8	1	8	1	8	1	8	1	8
Muchis	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7
Peons, on Rs. 8 each	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8
Do. „ 7 „	..	..	3	21	..	..	3	21	3	21	3	21	3	21	3	21	3	21	3	21
Massalchis	..	..	1	6	..	..	1	6	1	6	1	6	1	6	1	6	1	6	1	6
Total ..	..	..	1 11	250 200	..	..	1 11	250 200	9	130	11	200	9	130	11	200	9	130	11	200
Increase by additional hands ..	..	..	1 11	250 200	..	..	1 11	250 200	..	..	2	15	..	..	2	15	..	..	2	15
Increase by raising salaries ..	..	..	..	..	..	..	..	..	..	..	..	55	..	..	..	55	..	..	..	55
Total Increase ..	..	..	1 11	250 200	..	..	1 11	250 200	..	..	2	70	..	..	2	70	..	..	2	70

69

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.	
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 1,520 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 * 3	335 90	25 * 3	740 90	
Fourth do.	..	..	1	20	1	20	1	25	*3	90	*3	90	20 † 2	310 30	24 † 2	485 40	
Fifth do.	..	..	..	..	1	15	1	20	†2	30	†2	40	1	15	2 ‡ 2	40 30	
Attenders	..	..	1	8	1 1	10 8	1 1	10 8	..	..	‡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 11	250 200	12	194	12	209	16	276	18	341	199	2,969	4 284	1,000 5,175	
Increase by additional hands ..	..	..	1 11	250 200	..	..	..	..	..	..	2	30	..	..	4 85	1,000 1,136	
Increase by raising salaries ..	..	..	..	..	..	..	..	15	..	..	..	35	..	..	..	1,070	
Total Increase ..	..	..	1 11	250 200	..	..	..	15	..	..	2	65	..	..	4 85	1,000 2,206	

* Revenue Inspectors. † Conacopillais. ‡ Draughtsmen.

63

17

APPENDIX F.

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

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.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Sheristadars or Head-quarters Deputy Collectors ..	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250
Head Clerks	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200
Translators	1	70	*1	50	1	70	..	..	1	70	..	..	1	70	..	..	1	70	..	..
	*1	50																		
Clerks, on Rs. 70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70
Do. 60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
Record-keepers, on Rs. 60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
Do. do. 50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50
Clerks, on Rs. 50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50
Do. 45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45
Do. 35	2	70	2	70	2	70	2	70	2	70	1	35	2	70	2	70	2	70	2	70
Do. 30	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90
Do. 25	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75
Assistant Record-keepers, on Rs. 25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. do. 20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20
Clerks, on Rs. 20	..	..	1	20	..	..	1	20	2	40	3	60	2	40	3	60	2	40	3	60
Do. 15	4	60	4	60	4	60	4	60	6	90	6	90	6	90	6	90	6	90	6	90
Total ..	23	1,170*	23	1,170	22	1,120	22	1,120	26	1,190	25	1,155	26	1,190	26	1,190	26	1,190	26	1,190
Attenders, on Rs. 10	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20
Do. 8	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48
Do. 7	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56
Muchis, on Rs. 15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15
Do. 12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12
Do. 10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10
Duffadars	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14
Peons, on Rs. 8	13	104	13	104	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80
Do. 7	5	35	5	35	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56
Massalchis and Sweepers	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24
Total ..	42	338	42	338	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335
Grand Total ..	65	1,508	65	1,508	64	1,455	64	1,455	68	1,525	67	1,490	68	1,525	68	1,525	68	1,525	68	1,525
Increase per Mensem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Decrease ..	..	..	..	..	..	..	..	..	..	..	1	35	..	..	..	..	..	..	..	..

* Oriya Translator.

STATEMENT showing the Existing and Proposed Scales of Establishments in the Correspondence Departments of Collectors' Offices—(*Continued*).

Designation.	Madras.				Nilgiris.				South Canara.				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.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Sheristadars or Head-quarters Deputy Collectors.	1	200	1	200	1	200	1	200	1	250	1	250	22	5,400	22	5,400
Head Clerks	..	..	..	..	..	..	..	..	1	150	1	200	20	3,000	20	4,000
Translators	..	..	..	..	..	..	..	..	1	70	..	..	22	1,470	2	70
Clerks, on Rs. 70	..	..	..	..	1	80	1	80	1	70	1	70	21	1,480	21	1,480
Do. 60	..	..	..	..	..	..	1	60	1	60	1	60	20	1,200	21	1,260
Record-keepers, on Rs. 60	..	..	..	..	..	..	..	..	1	60	1	60	20	1,200	20	1,200
Do. do. 50	1	50	1	50	1	45	1	45	1	50	1	50	21	1,045	21	1,045
Clerks, on Rs. 50	..	..	..	..	1	50	1	50	1	50	1	50	22	1,100	22	1,100
Do. 45	..	..	..	..	..	..	..	..	1	45	1	45	20	900	20	900
Do. 35	..	..	..	..	1	40	1	40	2	70	2	70	42	1,475	41	1,449
Do. 30	1	30	1	30	1	35	1	35	3	90	3	90	61	1,830	62	1,860
Do. 25	2	50	2	50	..	..	1	30	3	75	3	75	64	1,600	64	1,600
Assistant Record-keepers, on Rs. 25	1	25	1	25	2	50	2	50	..	..	..	..	1	25	2	50
Do. do. 20	..	..	..	..	..	..	..	..	1	20	1	20	20	400	20	400
Clerks, on Rs. 20	..	..	..	..	..	..	..	..	2	40	3	60	37	740	57	1,140
Do. 15	..	..	..	..	1	20	1	20	6	90	6	90	116	1,740	116	1,740
Total ..	6	355	6	355	9	520	11	610	26	1,190	26	1,190	529	24,605	531	24,685
Attenders, on Rs. 10	..	..	..	..	1	15	1	15	2	20	2	20	42	425	43	437
Do. 8	..	..	..	..	1	10	1	12								
Do. 7	..	..	..	..	..	..	1	10	6	48	6	48	120	960	120	960
Muchis, on Rs. 15	..	..	..	..	..	..	..	..	8	56	8	56	160	1,120	160	1,120
Do. 12	..	..	1	10	..	..	1	14	1	15	1	15	20	300	21	314
Do. 10	..	..	1	10	1	14	1	14	1	12	1	12	20	240	20	240
Duffadars	4	32	3	24	6	60	6	66	1	10	1	10	20	200	21	210
Peons, on Rs. 8	..	..	2	14	6	66	6	60	1	14	1	14	21	294	22	304
Do. 7	..	..	..	..	..	14	2	14	10	80	10	80	218	1,774	217	1,766
Massalchis and Sweepers	..	..	..	..	..	..	..	..	8	56	8	56	158	1,106	160	1,110
									4	24	4	24	82	494	82	494
Total ..	4	32	7	58	17	179	19	205	42	335	42	335	861	6,913	866	6,965
Grand Total ..	10	387	13	413	26	699	30	815	68	1,525	68	1,525	1,390	31,518	1,397	31,650
Increase per Mensem ..	..	..	3	26	..	..	4	116	..	..	..	..	..	..	8	167
Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	35
Nett Increase ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	132

APPENDIX G.

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

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.
Account Department.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
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
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. ,, 45	1	45			1	45			1	45			1	45			1	45		
Do. do. ,, 35	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70
Vernacular do. ,, 35	1	35			1	35			1	35			1	35			1	35		
English do. ,, 30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	2	60	1	30	1	30
Do. do. ,, 25	..	..	2	50	..	..	1	25	1	25	2	50	1	25	3	75	1	25	2	50
Treasury do. ,, 25	1	25			1	25			1	25			1	25			1	25		
Do. do. ,, 20	2	40			1	20			1	20			1	20			1	20		
English do. ,, 20	2	40	6	120	2	40	4	80	3	60	5	100	3	60	7	140	3	60	7	140
Vernacular do. ,, 20	1	20			1	20			1	20			1	20			1	20		
Do. do. ,, 15	2	30			1	15			3	45			3	45			3	45		
English do. ,, 15	4	60	6	90	2	30	4	60	4	60	7	105	4	60	8	120	4	60	8	120
Treasury do ,, 15	..	..			1	15			..	..			1	15			1	15		
Total ..	18	490	20	555	15	440	15	460	20	530	20	550	21	545	25	660	21	545	23	605
Increase per mensem ..	..	..	2	65	..	..	..	20	..	..	..	20	..	..	4	115	..	..	2	60
Cash Department.																				
Cash-keepers ..	1	70	1	70	1	125	1	125	1	70	1	70	1	125	1	125	1	125	1	125
Shroffs, on Rs. 50	..	..	..	..	1	50	1	50	..	..	..	..	1	50	1	50	1	50	1	50
Do. ,, 25	..	..	..	..	1	25	1	25	..	..	..	..	1	25	1	25	1	25	1	25
Do. ,, 20	1	20	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. ,, 15	..	..	..	..	1	15	1	15	..	..	..	..	2	30	2	30	2	30	2	30
Gollahs on ,, 10	..	..	..	..	1	10	1	10	..	..	..	..	1	10	1	10	1	10	1	10
Do. ,, 8	2	16	2	16	1	8	1	8	2	16	2	16	1	8	1	8	1	8	1	8
Do. ,, 7	1	7	1	7	2	14	2	14	..	..	..	..	2	14	2	14	2	14	2	14
Total ..	5	113	5	113	8	247	8	247	3	86	3	86	9	262	9	262	9	262	9	262
Increase per mensem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Increase per mensem ..	..	..	2	65	..	..	..	20	..	..	..	20	..	..	4	115	..	..	2	60

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.
Account Department.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Head Accountants	1	80	1	80	1	85	1	100	..	..	..	..	21	1,780	21	2,080
Accountants, on Rs. 50	1	50	1	50	..	..	1	50	1	50	1	50	2	100	22	1,100
Vernacular Accountant, on Rs. 45	..	..	1	40	1	45	1	45	..	..	..	..	20	900	21	940
English do.	1	40			1	45			..	..	..	..	21	940		
Do. do. ,, 35	..	..	..	..	1	35	2	70	..	..	..	..	20	700	40	1,400
Vernacular do. ,, 35	..	..			1	35			..	..	..	..	20	700		
English do. ,, 30	1	30	1	30	1	30	1	30	..	..	..	..	21	630	25	750
Do. do. ,, 25	..	..	1	25	1	25	3	75	..	..	..	..	20	500	46	1,150
Treasury do. ,, 25	..	..			1	25			..	..	..	..	20	500		
Do. do. ,, 20	..	..			1	20			..	..	..	..	21	420		
English do. ,, 20	1	20	1	20	2	40	4	80	..	..	..	..	51	1,020	105	2,100
Vernacular do. ,, 20	..	..			1	20			..	..	..	..	22	440		
Do. do. ,, 15	..	..			1	15			..	..	..	..	53	795		
English do. ,, 15	..	..	..	..	3	45	5	75	..	..	..	..	69	1,035	146	2,190
Treasury do. ,, 15	..	..			..	..			..	..	..	..	15	225		
Total ..	5	220	6	245	16	465	18	525	1	50	1	50	396	10,685	426	11,710
Increase per mensem ..	..	..	1	25	..	..	2	60	..	..	..	..	..	..	30	1,025
Cash Department.																
Cash-keepers ..	..	..	1	70	1	70	1	70	..	..	..	..	20	2,255	21	2,350
Shroffs, on Rs. 50	..	..	..	..	..	..	..	..	..	..	..	..	15	750	15	750
Do. ,, 25	..	..	..	..	..	..	..	..	..	..	..	..	15	375	15	375
Do. ,, 20	..	..	..	..	..	..	..	..	..	..	..	..	1	20	4	80
Do. ,, 15	..	..	..	..	..	..	..	..	..	..	..	..	23	345	27	405
Gollahs on ,, 10	..	..	..	..	..	..	..	..	..	..	..	..	15	150	16	160
Do. ,, 8	..	..	..	..	2	16	2	16	..	..	..	..	25	200	25	200
Do. ,, 7	..	..	..	..	..	..	..	..	..	..	..	..	30	210	32	224
Total ..	..	..	1	70	3	86	3	86	..	..	..	..	144	4,305	155	4,544
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 Abkari Establishment in the Office of the Deputy Collector for the Town of Madras.

Designation.	Existing.		Proposed.		Remarks.
	Number.	Cost.	Number.	Cost.	
		Rs.		Rs.	
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	
Dufterbund	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.	
		Rs.		Rs.	
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.	
		Rs.		Rs.	
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 Breeks 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 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 his letter. Mr. Breeks, 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.

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

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? It is, 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; employés 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. Breeks'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.

Board's Proceedings, No. 1639, dated 13th April 1877.

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 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, suggest that the present second English Clerk, on Rs. 50, might do the whole of the criminal work, 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. 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

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

which the village authorities correspond with the Deputy Tahsildar. I propose to increase the 3rd Clerk's pay from Rs. 15 to 20. I do this in consideration of the climate.

34. A 4th Clerk, on Rs. 15, is proposed by the Head Assistant Collector, and I support the proposal. An additional Clerk is required for the criminal work of the office, and to help the Sub-Magistrate in his magisterial bench-work. There is special necessity for an increase in the number of Clerks in this division, viz., that the climate is so injurious to the constitution of low-country men, who alone can do the work; that one or other of the Clerks is almost always incapacitated for duty; and during the fever season the whole establishment has been more than once prostrated with fever.

35. *Deputy Tahsildar's Office, Ootacamund.*—One additional Clerk only on Rs. 17-8-0 is required.

36. *Deputy Tahsildar's Office, Coonoor.*—At the re-organisation only two Clerks were allowed for this office on Rs. 25 and 15 respectively, against three Clerks on Rs. 30, 20, and 15 to the Ootacamund Deputy Tahsildar's office, and a similar number for Gudalur. No reason appears why this office should have a smaller establishment than Ootacamund. The magisterial file of the Sub-Magistrate is perhaps a little less heavy than that of the Ootacamund Sub-Magistrate, but the former has to attend the Kotagiri Bench, and has further to receive moneys paid in on account of land-revenue and stamps and remit them to Ootacamund, which the Ootacamund Deputy Tahsildar has not to do. I therefore propose to equalise the two establishments.

37. *Peons for Revenue Inspectors.*—In Mr. Roupell's scheme there was apparently, through oversight, omission to provide each Revenue Inspector with a Peon. There is no Revenue Inspector in any other Collectorate, who has not a Peon. Generally, I believe they are supplied from the taluk staff, but there is no taluk staff here. On the Hills, it is certainly more necessary for Revenue Inspectors to have Peons than on the plains. There is a Peon attached to the 1st-Class Revenue Inspector, Devala; this is accounted for by the transfer of the Peon from the Malabar establishment. I propose five Peons, one to each of the other Inspectors at 9 rupees each, the rate of pay drawn by 1st-Class Peons attached to the Deputy Tahsildar's office.

38. The total cost of the additional establishment proposed for the offices other than the Collector's amounts to Rs. 157 per mensem.

39. I have made no proposal which I do not consider to be absolutely necessary. It seems hardly to be realised what the cost of living is on the Hills, and the wages, which are obtained by common laborers, artificers, and maistries, are such that it is a wonder men will take Government service in inferior offices such as Peons, Attenders, and low-paid Clerkships.

40. I would, in conclusion, say that I consider that the Collector of the Nilgiris has a great deal of work to do which in other districts is done by others. He has no Assistant. The work connected with the Local Fund Board and the Ootacamund Municipality falls on him, and is very considerable indeed. It is almost unavoidable that much that, in the first instance, is done by Tahsildars here comes, in the first instance, to the Collector.

If the Local Self-government scheme really relieves the Collector of the Local Fund Board and Municipal work, he should not require an Assistant; but I am inclined to think that, at first, at all events, the Collector's superintendence will be little less onerous than the responsibility he is now under as President of the several Boards.

41. I have expressed my views on the questions contained in your list of "matters for consideration" in a separate Memorandum annexed hereto.

42. I have delayed replying to your inquiries in part by reason of stress of other work, and in part because I wished to be in a position to speak with as much experience as I could gain at first hand.

From R. W. BARLOW, Esq., Collector of the Nilgiris, to the Secretary to Government, Revenue Department, (through the Board of Revenue, Madras,) dated Ootacamund, 7th October 1882, No. 145.

In reply to G.O., No. 3192, dated 2nd instant, and adverting to Board's Proceedings, Miscellaneous No. 7151, dated 14th ultimo, I have the honor to state that the best way of working off the old arrears will be to depute a temporary Deputy Collector with two Clerks and two Peons on Rs. 10 each at once to this district. The course seems admissible under G.O. No. 105, Financial, dated 12th January 1877, as there is no Assistant Collector, passed or unpassed, at present attached to the Nilgiris.

2. The Deputy Collector should be allowed to select and bring up the two Clerks from the permanent establishment below, and they should draw their usual pay *plus* 50 per cent. thereon as Hill allowance.

3. It is simply impossible to obtain efficient hands here as "temporary" establishment. The Natives hate the climate, and even when a permanent appointment is offered as a bait, I do not get as good a man for 40 rupees as I could get for Rs. 20 down below. Even then they are constantly resigning, and this is one of the great difficulties of the administration up here.

4. The more I see of the increased work and working of this office, the more convinced I am that Mr. Roupell's proposals recently sanctioned, though far more liberal than the scheme condemned by me in March 1880, (*vide* G.O., No. 250, dated 7th February 1880) as still inadequate to the requirements of the district, and I shall address the Board shortly on the subject, giving full statistics and figures in support of my proposals.

From A. J. B. ATKINSON, Esq., Acting District Magistrate, Nilgiris, to the Chief Secretary to Government, dated Ootacamund, 19th November 1882.

I have the honor to return G.O. No. 1202, dated 26th October 1882, and its enclosure, and to report as follows.

2. I cannot spare a Clerk from the Collector's office to that of the Sub-Judge. The fact is that I have no magisterial Clerk at all; and what with continual leaves from sickness and promotion into other offices, I find that the in-door establishment of the Collectorate is in a continual state of change. From the allotment of work recently made among the Clerks of the office, it is just as much as I can do at present to stagger along at all. When things come straight,—and they have been coming straight during the past few months,—I hope that the office establishment may suffice, but I do not expect that it can be reduced.

3. The Government know better than I do the work that there is on the Nilgiris, the number of departments with which the Collector's office has to correspond; and further that the Collectorate of the Nilgiris is really not only a Collectorate, but a Tahsildari, and a Divisional Officer's charge as well. There are only two Clerks on Rs. 40 and one on Rs. 25 a month, who have to do all the revenue work of the Collectorate as well as the magisterial work of the district and Deputy Magistrates. The English Department also has its hands full, so much so that I cannot yet open a register of stamp cases which I must have, because I cannot find anybody to give that work to. And I am in a real difficulty regarding a Clerk for the Malayalam papers. Two Clerks at present happen to know that language, of which I and everybody else are ignorant; and they have to treat papers in that language in addition to their own work. If they leave, as they are trying to leave, I shall be at a dead-lock in the Malayalam work. The establishment here is less by two Clerks than that allowed to a Sub-Collector by Mr. Pelly's scale; and I know that, when I went on circuit last week as I was compelled to go, and took a Clerk away, I threw the whole office out of gear for four days. And a Collector to be efficient must, I believe, travel.

4. I believe that I have written enough to show that it is not unwillingness, but sheer inability which makes me say that I cannot spare a Clerk for the Sub-Judge. And in these circumstances, I do not it necessary to submit the statement by me, which shows the work allotted to each person of the in-door establishment.

5. I have the honor to enclose the statement ordered. It is my duty to say regarding it that the file of the Deputy Magistrate will never be so heavy again, because the Deputy Tahsildar and Sub-Magistrate of Ootacamund has been vested with the powers of a Magistrate of the 2nd Class.

6. I considered it my duty to consult the permanent Collector, Mr. Barlow, on this matter, and I have received his concurrence.

REVENUE (1883) DEPARTMENT.

No. 5572

From J. H. Garstin Esq
ag. 2d Member
Bd of R
Spl. Dy

Dated 28th July
Recd. } 1883

No.

SUBJECT.

Subject further
on the revision of
Establishments

6th 484 of 1883

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 G.O. of the 6th February last, No. 164, Revenue Department, the Government, after admitting that there was no doubt that the Revenue Establishments throughout the Presidency required revision, and after expressing a hope that they would shortly be in a position to give effect to proposals "having for their object improved administrative efficiency," deputed me to perform the duty of revising the establishments of Collectors and their divisional officers; adding, at the same time, some general remarks, for my guidance, which concluded with the observation that none of them were intended to be final, or to preclude my submitting such proposals as I might think desirable.

2. A few days later, the Government transferred to me, with reference to the Government Order above quoted, the Board's Proceedings of the 3rd February 1883, Miscellaneous No. 998, disposing of a report from the Collector of Cuddapah regarding the state of the records in the office of the Head Assistant Collector of that district; and again, on the 19th February, I received G.O., No. 637, of the 13th February 1883, referring to me paragraph 11 of the letter of the Government of India of the 30th January 1883, No. 537, (with a copy of the letter from the Madras Government, dated 21st April 1882, No. 302, quoted therein) for my consideration and for report in connection with the subject-matter of G.O. of the 6th February 1883, No. 164, Revenue Department.

3. The paragraph from the letter of the Government of India runs as follows :—

"Coming now to the question of taluk establishments, discussed in your letter, No. 302, dated 21st April last, I am to say that the Government of India are satisfied that reforms are urgently called for, and that increase of strength and improvements in pay are necessary to secure efficiency in this branch of the subordinate service. The Governor-General in Council would be glad, however, if the Government of Madras would once more carefully examine the scheme submitted, and see if its cost could not be reduced. It seems, *primâ facie*, unnecessary to fix such a high uniform rate of pay for Gumastahs and Peons, and the principle upon which the number of Revenue Inspectors has been settled for each district is not by any means clear. The Government of India would be glad of further explanation on these points and of information as to the means to be adopted for securing suitable candidates for the appointments when revised. It must, of course, be understood that promotion will only be given to men on the existing staff when they thoroughly deserve it, and the local Government should check somewhat closely at the outset all promotions and appointments made."

4. I thus found myself towards the end of February last called on to revise the taluk establishments as well as those of Collectors and their divisional officers throughout the Presidency and to submit my report and proposals with as much promptitude as possible, in view to its consideration together with the measures of reform already before the Government; and as the Government had directed me, in paragraph 7 of G.O. of the 6th February, No. 164, to visit two or three of the Sub-Collectors' and Head Assistants' offices for the purpose of ascertaining how far the demands for increases of establishments might be due to the habit of translating vernacular papers into English, I came to the conclusion that far the best and

quickest way of finding out what were the real wants of the different districts was to visit them and discuss the matter in person with the district officers.

5. Prior to setting out on my tour, however, I read the correspondence which had passed between the Board of Revenue and Government on the subject of the revision of taluk establishments in 1875 and 1876, and as it was clear from those papers that the reason why the existing establishments required revising and strengthening was that the work to be performed by them had increased so greatly that it was beyond their power to cope with it successfully, and, moreover, as the Government of India had admitted, in their letter above quoted, the necessity both for increasing the strength of the present establishments and raising their salaries, it was obvious that there was no need for me to prove the existence of any such necessity, but merely to consider how it would be possible, most economically, to give effect to the proposals of the Madras Government. At the same time, I considered myself at liberty, under the terms of the last paragraph of the G.O. of 6th February, No. 164, to submit any proposals whatever of a general character, which might tend, in my opinion, to the general improvement of the Revenue administration.

6. The first idea that occurred to me, after the perusal of the above correspondence, was that as the admitted necessity for increasing the strength of the establishments arose out of the great amount of work that had to be got through, it might be possible to obviate that necessity altogether, or, to some extent, by reducing the amount of work to be done; and the more I thought over it, the more satisfied I felt that it was in this direction the greatest amount of revision was possible and with probably the best results.

7. Accordingly, I arranged to visit as many of the districts of the Presidency as I could in two months, and wrote to the different Collectors asking them to meet me with such of their divisional officers and Tahsildars as they could bring together for the purpose, without inconvenience to the public service; and I then questioned them personally as to their several wants in the way of increase of establishments or raising of salaries, and, finally, discussed a variety of matters connected with the Revenue administration, in respect of all of which I was of opinion that there was room for reform and improvement. The result was that between the 8th March and the 3rd May I visited the fourteen districts noted in the margin, and returned to Madras with a large quantity of notes of the opinions of all the various district officers on the matters discussed. To visit Canara and the districts of the Northern Circars would have taken up so much time that I resolved to get the opinions of the district officers of those districts on their requirements and on the various matters I had discussed in each district that I visited, in writing, while there seemed to be no need to visit the Nílgiris, seeing that the present constitution of that district is not yet two years old, and that little, if any, change was likely to be needed there.

1. Tinnevelly.
2. Madura.
3. Trichinopoly.
4. Tanjore.
5. South Arcot.
6. Chingleput.
7. Malabar.
8. Coimbatore.
9. Salem.
10. North Arcot.
11. Bellary.
12. Kurnool.
13. Anantapur.
14. Cuddapah.

8. I have not yet received the replies to my letters addressed to the Collectors of the seven districts marginally detailed; but I do not wait for them to submit this report, because, though there may be local peculiarities in some of those districts calling for exceptional treatment, yet, where principles are found to be generally true of, and applicable to, fourteen districts of the Presidency, they may, with some safety, be assumed to be so in the case of the seven districts now referred to.

1. Nílgiris.
2. South Canara.
3. Nellore.
4. Kistna.
5. Godávari.
6. Vizagapatam.
7. Ganjam.

9. I proceed, therefore, to set forth the results of my inquiries and the recommendations I have to make, which are based thereon.

10. Village Establishments.—The first and by far the most important of these is, that the Government should at once take in hand and carry out, on lines to be determined by them beforehand, a thorough revision of the village establishments

throughout all the districts of the Presidency, with the view of increasing their efficiency and improving their position and status. Their efficiency can only be increased by insisting that no person shall be eligible to hold the office of Village Head or Village Accountant, who cannot read and write well and keep accounts, while the improvement of their position and status necessitates paying them better. The execution of any such scheme of reform, however, would be rendered practically abortive unless Regulation VI of 1831 was antecedently amended, so as to abolish the right to sue for the hereditary succession to the village offices affected thereby. Wherever I have been, I have (with, I think, only one single exception) found all the district officers strongly in favor of a modification of the Regulation. Under its provisions, as it stands now, any person claiming to be the heir to the last holder of a vacant village office, or to have a better right to the office, by reason of closer relationship to some former holder of it, than the present incumbent, can bring a suit, and, if he proves his case, must be appointed and registered as the holder of the office quite irrespective of his fitness for the post. The result not unfrequently is that a woman, or a minor, or some utterly ineligible person is appointed to an office of which he or she is unable to discharge the duties, which are then performed by deputy. The system gives rise to great abuses and is, I consider, justly reprobated by the great mass of district officers. Not the least noteworthy fact in connection with it is, that in those districts where the village servants are most efficient, viz., Malabar, Kurnool, and Salem, the Regulation is a dead-letter so far as that suits are never brought or entertained under it; and it is to this fact that the district officers of those districts mainly attribute the efficiency of their village establishments. I do not propose that hereditary succession to such offices should be utterly ignored, or legally destroyed; but what is, in my opinion, necessary is, that the nomination and appointment of persons to all village offices should vest absolutely in the Collector, and that he should, in filling up a vacancy, look among the members of the family which has for many years held the office (the mirassi family in fact) for a person who is, in his opinion, well fitted to discharge the duties of the office, and, having found one, that he should then be at liberty to appoint him to the office, provided he is a resident of the village in which he is to hold office; but it should be further distinctly laid down that if the Collector cannot find any person among the members of the mirassi family, who, in his opinion, is so qualified that he should be at liberty to appoint any other resident of the village whom he may consider competent to discharge the duties of the office, even though he may be in no way connected with the mirassi family. As regards the inability of Heads of Villages to read and write, it is possible that Regulation IV of 1816 may have to be amended, for the Government have recently ruled in G.O. of the 6th June 1883, No. 1507, Judicial Department, that that Regulation distinctly contemplates the appointment of illiterate men to such offices. What, however, was befitting or unavoidable in 1816 can hardly be said to be so in 1883; and the general spread of education seems to me to render the elementary education of Heads of Villages an imperative necessity.

11. I would wish to guard myself against being supposed to assert that in every district the village establishments are equally inefficient. This is not the case, but efficiency is quite the exception. The most efficient village establishments in the Presidency are those of Malabar (excepting in the Wynaad Taluk); but even there some of the village servants, and especially the Kolkars (Amshom Peons) require to be better paid. In Wynaad, the great size of the amshoms renders it impossible for the Adigaris and Menons to do their work properly. The taluk has an area of about 1,000 square miles, divided into thirteen amshoms, in each of which there is an Adigari on 5½ rupees, a Menon on 6 rupees, and two Kolkars on 5 rupees each per mensem, (except in the Ganapadivattam Amshom, where there are three such Kolkars), and these salaries are paid for hard work in a feverish climate and in the face of the fact that the prices of grain there have quadrupled during the last thirty years, although, at the present moment, they are, I believe, much lower than usual. The district officers strongly urged on me the necessity of a revision of the establishments throughout the taluk to the extent of doubling the number of amshoms and so halving their size, and, at the same time, raising the pay of the Adigaris and Menons to 12 rupees each and of the Kolkars to 8 rupees a-month each.

On this I will merely remark that the suggested alterations do not seem to me to go beyond the necessities of the case. I do not, however, consider that the submission of specific proposals for revising village establishments in the different districts falls within the scope of my instructions, although suggestions of a general nature bearing on the point are so; and I have only entered into the above details regarding Wynaad to show that, if such is the state of things in part of the district with the best village establishments in the whole Presidency, there is probably room for improvement in all the others.

12. As the village system is the keystone of the arch, so to speak, on which the stability of the whole Revenue administration of the country depends, its soundness, or, in other words, the efficiency of the village establishments, is a matter of supreme importance. Nor is the revision of those establishments likely to involve any great additional outlay, seeing that in most districts there are already assets sufficient, or nearly sufficient when supplemented by a village service cess, to meet all the expenditure likely to be entailed, while the submission of a scheme of revision for each district is a work which no one could perform so heartily, so quickly, or so well as the district officers themselves; and if the Government would only lay down the lines on which the revision was to proceed, the schemes might be all completed and in the hands of Government within six months, and, if then promptly put into force, the administration would be so improved that, with the introduction of some few changes in Revenue procedure, which I shall detail further on, there might possibly no longer be, as several Tahsildars have admitted to me, any necessity for increasing taluk establishments at all. The lines within which the Government scheme might be drawn up are—

(*a*) A grouping of villages in every district, so that the smallest amount of beriz to be collected by any Monegar should be 1,000 or 1,500 rupees, according to the circumstances of the taluk or district. This grouping would in no way interfere with existing village limits. The group would be called after the chief village in it, and all the other villages would be attached to it, as hamlets are to larger villages, but for Revenue purposes only.

(*b*) The appointment of a Village Head or Monegar, a Curnam, and one or more Taliaris for every large village or group of smaller ones on appropriate salaries. The number of Taliaris would depend on the population of the village or group, while the appointment of one or more Monegars or Curnams would depend on the amount of revenue to be got in and accounted for and the number of holdings, one Monegar and one Curnam being considered capable of collecting the revenue and keeping the accounts of a village with a beriz of from 1,000 to 5,000 or 6,000 rupees.

(*c*) The appointment of an unpaid Munsif for every existing village until the Village Munsif's Bill, now before Government, becomes law. In the chief village of each group the Monegar would be Munsif.

13. The custom of taking security from Monegars, which is in force in Malabar with the best results, should, I think, be put in force everywhere as a check on those officers making away with collections of revenue. These frauds seem to show no signs of decreasing in frequency or boldness. Only recently a Village Head was sentenced, in the Chingleput District, to 10 years' rigorous imprisonment for making away with some 3,000 rupees which he had embezzled. And in a recent case from the Madura District, reported to the Board, it appeared that in one taluk alone there had occurred 48 cases of embezzlement by village officers, involving 13,500 rupees of Government money, during the last five or six years, nearly coinciding with the period of the present Tahsildar's administration of it. Many other instances could, no doubt, be readily found, but, in my opinion, nothing shows more clearly lax supervision over village officers than the possibility of such frauds occurring. Indeed, it appears to me, after perusing Act XII* of 1850, that all Monegars are legally bound to furnish security; but the Act has always been treated as a dead-letter in this Presidency as far as they are concerned. This appears to

* An Act for avoiding loss by the default of public Accountants.

have happened in this wise: the Revenue Board, in their letter to Government of 16th December 1850, No. 525, on the expediency of putting in force the provisions of the said Act, remarked that, under Section 3 thereof, it would be incumbent on the controlling authorities to require security from a much wider range of public servants than had been usual, for Monegars, Tandalgars, and Revenue Peons would then become liable to furnish security; but, in a later paragraph of the same letter, they expressed their non-concurrence with the Collector of Salem as to the necessity of taking security from Monegars and Curnams. The Government passed orders on this letter on the 9th January 1852, apparently along with a report from the Board† on the working of the Act, but, in doing so, took no notice of the point whether Monegars and Curnams were to furnish security. The Board consequently moved no further in the matter, and the Act has, as regards these officers, remained inoperative, except, as already stated, in Malabar, where, at Mr. Conolly's request, the system of taking security from Deshathikars and Menons was allowed to remain in force (*vide* Board's Proceedings, No. 2515, dated 20th December 1852).

† Dated 14th July 1851, No. 300.

14. I would also suggest that steps should be taken to construct a small village chavadi, in every village where there is none at present, for the Monegar and Munsif to hold office in, and that every Monegar should be furnished with a small strong box for securing his collections in, which should be capable of holding 1,000 rupees. There would then be no excuse for his losing or mislaying public money, or placing it in the hands of shop-keepers for safe custody, as they sometimes say they do. Moreover, the construction of a chavadi would greatly tend to facilitate the collection of the revenue, if it is made the law (as I consider it should be) that ryots are to take their kists to the Monegar's chavadi and pay them to him, instead of his having to go round and collect them.

15. I need hardly point out that the grouping of villages would necessarily reduce their number for purposes of revenue, with the result that the number of village officers to be supervised would be much smaller, that they would, under the modifications proposed further on, have less account-keeping to do, and would be better paid and, under a modified Regulation VI of 1831, more efficient.

16. Revenue Inspectors.—Between the village establishments and the taluk office the connecting link is the class of officers known as Revenue Inspectors, whose duties are as important as they are, unfortunately, at present miscellaneous. The result is, that instead of being able to devote their time to their really important functions of supervising the village officers and seeing that they keep their accounts properly and collect their kists punctually, and of making careful and prompt inspection of crops in cases of claims to remission, they are employed by Tahsildars on all kinds of work, and are generally looked upon as at the disposal of any officer of a new department, who, in the exercise of his novel functions, has to peregrinate the villages in the Revenue Inspector's range. The appointments, therefore, are much disliked. The work is hard, and there is generally a good deal of marching about. The consequence is that these appointments are generally only accepted by middle-aged men who have no hopes of promotion, or who have been transferred to them by way of punishment. It is needless to say that this is altogether wrong. The Revenue Inspector should be an active and intelligent man, who should have before him the hope of almost certain promotion to the higher grades of the Revenue Department, provided that he makes the best use of the exceptional opportunities which his position affords him of thoroughly mastering all the details of the Revenue administration. Such a man should be well educated and well paid. My second proposal therefore is, that the Government should at once take steps to improve the status of the class of Revenue Inspectors by raising their pay from 20, 25, and 30 rupees a-month, as it now is, to Rs. 35 and 40 a-month, thus having only two classes instead of three, and then, by making it incumbent on every officer that he should have served as a Revenue Inspector for twelve months before he is eligible for promotion to the appointment of Deputy Tahsildar or Tahsildar, the office would acquire a dignity and importance which would make it at once one of the most coveted, instead of being as at present, one of the least prized, appointments in the service. As a general rule, the present class of Revenue

Inspectors are not efficient, and it is hardly necessary for me to point out that raising their pay will not make any more so than they now are. If, therefore, the Government adopt my proposal (and from the correspondence with the Government of India and the Board of Revenue it is clear that they have fully recognised the need for improving the position of these officers), the first thing that will have to be done is to eliminate all the inefficient Revenue Inspectors and appoint in their places younger and more efficient men. There should be no lack of University graduates and other well-educated young men now in the service, who would gladly take up these appointments. The means to be adopted for securing suitable candidates for these appointments, when revised, is one of the points on which the Government of India ask for information, and I can suggest no better course than the above, and making the new Revenue Inspectors all pass an examination as proposed in paragraph 18.

17. As to the additional number of this class of officers that is required, I have inquired carefully from the district officers what are their needs, and have, in general, acceded to their requests, as I found that, in practice, the number so asked for seldom exceeded the number which I was prepared to recommend, acting on the following principle, viz.; that in calculating the number of Revenue Inspectors needed in a taluk two factors should be taken into consideration, (1) the area of the taluk, and (2) the number of holdings in it. The number of villages and the amount of revenue paid are not factors of any great importance, for it is clear that it is no more trouble to collect a 50 rupees kist than one of 5 rupees if both are paid readily, and, from my own experience and that of several Tahsildars whom I consulted, I had come to the conclusion that about 5,000 holdings or puttahs and an area of about 100 square miles, or 3,000 holdings and 200 square miles, was about as much as one Revenue Inspector could manage. In some districts, such as Tanjore, I found that the above rough standard did not apply, the circumstances being peculiar, and in these cases the number recommended is based on local needs, which are explained in the remarks columns of the district statements which accompany this report.*

* Appendix A.

In all districts where there are Zemindaris or Mittahs, a good deal of work is entailed on the Revenue Inspectors, owing to the provisions of Madras Act VIII of 1865, which throw on the Government the duty of appraising the value of, and selling, property distrained by landholders from their tenants, for arrears of rent, under that Act. The only officer who can be deputed for this work is the Revenue Inspector. I subjoin a statement showing to what extent I found it necessary to increase the staff of Revenue Inspectors in the fourteen districts I visited:—

Statement showing the existing Number of Revenue Inspectors in fourteen Districts and the additional Number proposed to be entertained.

Districts.	Area in Square Miles.	Number of Ryotwari Puttahs or Holdings.	Present Number of Revenue Inspectors.	Present average Area of each Revenue Inspector's Range.	Present average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Proposed Number of Revenue Inspectors.	Proposed average Area of each Revenue Inspector's Range.	Proposed average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Increase in the Number of Revenue Inspectors.
	SQ. M.	NO.	NO.	SQ. M.	NO.	NO.	SQ. M.	NO.	NO.
Cuddapah	8,745	145,090	35	250	4,145	43	203	3,374	8
Anantapur	5,103	61,680	23	222	2,682	25	204	2,467	2
Bellary	5,740	78,010	24	239	3,250	31	185	2,516	7
Kurnool	7,533	79,016	26	290	3,039	30	251	2,634	4
Chingleput	2,842	71,881	21	135	3,423	31	92	2,319	10
North Arcot	4,391	195,252	31	141	6,298	39	113	5,006	8
South Arcot	4,873	321,759	30	162	10,725	55	89	5,850	25
Tanjore	3,654	146,206	31	118	4,716	44	83	3,323	13
Trichinopoly	3,561	145,538	18	198	8,085	26	137	5,593	8
Madura	4,738	153,743	21	226	7,321	30	158	5,125	9
Tinnevelly	5,381	181,564	31	174	5,857	38	142	4,778	7
Coimbatore	7,842	212,218	34	231	6,242	41	191	5,176	7
Salem	7,653	161,870	29	264	5,582	37	207	4,375	8
Malabar *	5,763	179,009	27	213	6,645	34	169	5,265	7
Total ..	77,819	2,132,836	381	204	5,598	504	154	4,232	123

* Exclusive of the Cochin Taluk.

18. I consider that it is of the highest importance that these officers should be closely supervised by their Tahsildars, and to this end a form of weekly diary should be sent in by them punctually to the Tahsildar. I enclose a specimen form for approval.† He will then know what they are doing from day to day, and, under the arrangements which I am now about to propose, will be able to go at a moment's notice and visit any Revenue Inspector's range where he considers the state of affairs, disclosed in the diaries, shows that his presence is required. I also consider it advisable that the efficiency of Revenue Inspectors should be tested by examination prior to their appointment. As their work consists principally of measuring lands, either in connection with disputes about its size or limits, or the concealment of cultivation, it is necessary they should all possess an elementary knowledge of surveying with the chain and cross-staff, and should be able to calculate areas, take measurements off maps, and plot. They might also be called on to pass the Lower Grade of the Revenue Test, as recommended by the Board in paragraph 8, clause 3, of their Proceedings of 18th June 1875, No. 1680. Moreover, I think it highly expedient that the duties of Revenue Inspectors should be more clearly defined, and that Tahsildars should be prohibited from referring every sort of inquiry to these officers as they do now. In cases connected with land or water disputes or claims for remission, which require immediate inspection and measurement, the reference to Revenue Inspectors is perfectly legitimate, but other cases Tahsildars would do well to dispose of them themselves when on circuit. I also consider that Local Fund Boards should have their own Taluk Sanitary Inspectors, who should look after vaccination and sanitation, and that Revenue Inspectors should be relieved of this duty, where it is thrust on them, and of having to attend on Inspecting Officers of the Medical or Educational Department, and should in no way be considered as under their orders. They would then probably have time, during the dry season, to discharge the duties for the performance of which it is proposed to employ Tank Inspectors, and, with a little teaching in the matter of preparing estimates, would perform those duties satisfactorily.

† Appendix No. 1.

19. TAHSILDARS AND THEIR ESTABLISHMENTS.—I come now to Tahsildars and their establishments. These latter, at present, consist of a Sheristadar on Rs. 60 a-month, two Gumastahs on Rs. 20 each, and usually seven others on Rs. 15 each. This number, however, varies occasionally. The Tahsildar is generally a 2nd-Class Magistrate, and his Sheristadar is always invested with magisterial powers to admit of his trying cases when the Tahsildar is absent from head-quarters; and as these powers are generally those of the 2nd-class, he has co-ordinate jurisdiction with the Tahsildar himself. The result of this has everywhere been that the Taluk Sheristadars neglect their duties of looking after the taluk accounts and scrutinising those that come in from the villages with the remittances of revenue collections, and devote their time too exclusively to magisterial work. In many cases their devotion to magisterial duties is a mere excuse put forward to cover their neglect of their primary duties, for it is rare to find a Sheristadar's file that, on scrutiny, proves a heavy one. The neglect of the account work in the taluks is an evil that requires immediate remedy. It has grown out of the *quasi*-independent position that Sheristadars have been enabled to assume towards their Tahsildars through being Magistrates of the same class and so becoming too proud to perform the drudgery of keeping a close personal scrutiny over the taluk and village accounts. The remedy I propose is that the appointment of Taluk Sheristadar be abolished, and that there shall be a Magistrate of the 2nd class appointed to the cusbah of every taluk (with certain exceptions noted further on), who shall devote himself exclusively to magisterial work, except when the Tahsildar himself is at head-quarters, and may wish to depute him to hold a revenue inquiry in the neighbourhood. For this purpose the Sub-Magistrate should also be a Deputy Tahsildar, but should only exercise his revenue powers under the orders of the Tahsildar. His subordination, as a Magistrate, to the Tahsildar should also be clearly marked by investing the Tahsildar with power to transfer cases from his own file to that of the cusbah Sub-Magistrate. To admit of this being done a short local Act would need to be passed, authorising Tahsildars (who might be called Taluk Magistrates to distinguish them from their Deputy Tahsildars and Sub-Magistrates) to exercise

this power, which, as the law at present stands, they cannot do. The great expediency of the above change has been unanimously admitted in every district I visited, except in Coimbatore, where the Acting Collector, Mr. Nicholson, considers that an additional Magistrate at each cusbah is not needed, and that all that is necessary is to distribute work better between Tahsildars and Sheristadars. I strongly recommend that my proposal, if approved, be given effect to as soon as possible.

20. Under the above arrangement, this great advantage would follow that the Tahsildar of the taluk would be practically set free for the performance of his more important executive and administrative duties. He would be able to be constantly in camp and moving from village to village throughout his taluk, examining the minor irrigation works, the cultivation, and the villages and their accounts, and to exercise a close personal supervision over the village officials. As matters are at present, it is impossible for him to do this, hampered as he often is with magisterial cases. I do not, of course, propose to deprive the Tahsildar of his magisterial powers, but consider they should be used only on emergency, or when he has time to spare to take up a case on the spot. In connection with this matter I consider that it is of the greatest importance that Tahsildars should be induced to go as much as possible on circuit, and to this end I strongly recommend that travelling allowances be granted to them at the rate of at least one rupee a-day for every day they are away from their head-quarters on circuit in their taluks, subject to disallowance by the divisional officer when he thinks a Tahsildar has been too long in one place. The Tahsildar should also be made to send in a fortnightly diary to the divisional officer showing the villages he had visited and the work he had done at each; and then if the divisional officer sent in a monthly diary to the Collector showing his own movements and work the latter officer would be in a position to judge how far each divisional officer was maintaining a proper check on his subordinates. The forms of these diaries could be drawn up by the Board if the plan is approved.

21. I have said there are certain exceptional taluks, where the extra Magistrate would not be necessary. These are those where there is a Town or additional Magistrate already appointed at the cusbah, besides a Deputy Tahsildar and Sub-Magistrate at an out-station. These taluks are detailed in the margin. In the four taluks of Trichinopoly, Bellary, Kumbakónam, and Negapatam, a cusbah Magistrate would, however, be needed in spite of there being a Town Sub-Magistrate at each of the four towns of the above names, owing to the heavy files of the latter officers.

1. Coimbatore.
2. Tanjore.
3. Cuddapah.
4. Salem.
5. Conjeeveram.
6. Tenkarai.

22. In place of the Taluk Sheristadar, I beg to suggest the appointment of an officer on 50 rupees a-month to be called Head Accountant and Treasurer, who should have charge of the taluk treasury and be held responsible for the correctness of the taluk accounts and their correspondence with those of the villages. He should not be invested with magisterial powers. I also recommend that the staff of Clerks or Gumastahs be generally increased by the appointment of a Record-keeper on 20 rupees a-month, and where necessary by entertaining one or more additional Gumastahs, and, lastly, that the salaries be raised as shown below:—

Present Scale.		*Proposed Scale.*	
	Rs.		Rs.
Sheristadar	60	Deputy Tahsildar and Sub-Magistrate	70
Head Gumastah	20	Head Accountant and Treasurer	50
Cash Gumastah	20	1st Magisterial Clerk	30
Gumastahs	15	2nd Accountant	25
	15	1st Correspondence Clerk	22½
	15	2nd Magisterial do.	22½
	15	2nd Correspondence do.	20
	15	Record-keeper	20
	15	3rd Accountant	17½
	15	4th do.	17½
		General duties	15
			15
	205		325

This scale is intended to be generally applicable to those taluks where there are now nine Gumastahs entertained, and where the addition of a Record-keeper is all that is needed. Where one or more extra Gumastahs are required they are added at the bottom of the list and go to swell the number of 15 rupees Clerks. I have not attempted to draw up a standard scale of establishment applicable to all taluks alike, nor are my proposals based on the sole consideration of the revenue of a taluk which I consider a rather false test of the amount of work done in it; but the case of each taluk has been disposed of on its merits as recommended by the Collector and Tahsildar. The details are given in the accompanying district statements and the varying scales of establishment are shown in the subjoined abstract:—

Statement showing the Number of Gumastahs proposed to be allowed for the various Taluks of the fourteen Districts given below.

Districts.	Number of Taluks for which the Gumastahs allowed are								
	Less than 8 in Number.	8 in Number.	9 in Number.	10 in Number.	11 in Number.	12 in Number.	13 in Number.	More than 13 in Number.	Total Number of Taluks.
Tinnevelly	..	..	3	2	4	..	..	..	9
Madura	..	..	1	..	4	1	..	..	6
Trichinopoly	..	..	..	..	3	1	1	..	5
Tanjore	..	..	..	..	1	2	3	1	9
South Arcot	..	1	..	1	1	2	3	1	8
Chingleput	..	..	..	..	4	3	1	..	6
Malabar	..	..	..	..	5	1	..	..	10
Coimbatore	..	1	2	1	2	1	..	..	10
Salem	..	..	2	2	5	..	..	..	9
North Arcot	..	..	5	4	..	..	..	..	9
Bellary	..	1	2	1	5	..	..	..	8
Kurnool	..	..	5	3	..	..	..	..	8
Anantapur	..	..	3	5	..	..	..	..	8
Cuddapah	..	..	4	1	2	..	..	..	7
	..	..	1	8	2	..	..	..	11
Total	1	6	28	28	37	9	5	1	115

It will be seen that the strongest establishments of all are recommended for certain taluks in Tanjore. The circumstances of the Tanjore District are somewhat peculiar. It is the district which yields far the largest land-revenue of any in the Presidency, and has a population of nearly 600 persons to the square mile, while the mottafysal system of revenue settlement which prevails there tends to increase rather than diminish the difficulty of collecting the revenue. Consequently, the work in the district is abnormally heavy, and the establishments require to be stronger than usual. The taluks where the greatest pressure exists are Kumbakónam and Tanjore. In these taluks a great deal of additional labor is entailed on the Tahsildars by their having to look after the Mokhasa lands, which form the dowries of the Ranis of Tanjore, under the orders of the Receiver of the Tanjore property, who, at present, is the Collector. For this work these two Tahsildars are paid 50 rupees each, and have an establishment of two Clerks and two Revenue Inspectors each allowed them, the cost of all of which is met from Mokhasa funds. I think it is a matter for the consideration of Government, whether, in view of their other heavy duties, these officers should not be relieved of looking after the Mokhasa property, the Receiver making other arrangements. In the Pattukottai Taluk also there is a great deal of work thrown on the Tahsildar owing to the large number of endowed chuttrams situated therein, mostly belonging to the Tanjore family, which he has to supervise. There is a Chuttram Superintendent under his orders, who gets 60 rupees a-month, but the Tahsildar suggested to me that this official should be paid a better salary and placed in direct communication with, and under the direct orders of, the Collector, and in this suggestion I concur.

23. Under the above scheme there would be seven grades of appointments in a taluk office, instead of three as at present; and when the Revenue Inspectors' appointments, on 35 and 40 rupees each, are also taken into consideration, there would be a fairly regular gradation of promotion of eight steps between the junior clerkship in the taluk kacheri and a Sub-Magistrate's post.

There is a matter in connection with the cost of the Record-keepers, whom I have recommended to be employed in all taluks, which, I think, deserves consideration. It is this: under G.O. of 18th December 1882, No. 1440, a search-fee is ordered to be levied on every occasion of a person being allowed to search the records of a public office. The Collector of Malabar, who raised the question, proposed that the fee should be levied in Court Fees Stamps, and the Board approved the arrangement in their Proceedings of August 28th, 1882, No. 2153. I would suggest that if the money is paid in cash and credited to Provincial, Miscellaneous, the full amount so paid will go towards reducing the cost of the extra Record-keepers now recommended to be employed. If credited to Stamp Revenue, Provincial Funds will lose half the amount.

24. With regard to the Shroffs, Dufterbunds, Duffadars, Peons, Masalchis and Sweepers attached to the taluk offices, I propose to make no alteration in the number or salaries of the Dufterbunds (who are also sometimes called Attenders), the Duffadars, the Sweepers or the Masalchis. I would, however, suggest the appointment of a Muchi on Rs. 7 a-month to each taluk office, as recommended by the Board in their Proceedings of the 14th February 1876, No. 430. There is often a good deal of work to be done, on which a Clerk should not be engaged, in connection with making ink, mending pens, making envelopes, and so forth, and the appointment of a Muchi for this work would save a good deal of time. As regards Shroffs I have scrutinised all the applications made to me for additional ones, and recommend that they be sanctioned as set out in the accompanying district statements.* I see no reason, however, for increasing the pay of Taluk Duffadars or Peons, seeing that the prices of food-grains are generally much lower this year than they have been for many years past; while as to their number I see no necessity for any increase beyond granting a Peon to each additional Revenue Inspector. The present staff of Peons is 21 or 22 according as there are three or four Revenue Inspectors in a taluk, and these are now usually distributed thus:

1 as Sub-Jail Warder;
3 or 4 for Revenue Inspectors;
2 for the Sheristadar and Treasury;
1 or 2 for general attendance in the office.

The rest 12 or 13 in number are at the Tahsildar's personal disposal, while the Office Attender or Dufterbund is usually employed as a Clerk. I propose that the Jail Department should supply its own Sub-Jail Warder at every Tahsildar's and Deputy Tahsildar's station where there is a Sub-Jail, thus setting free one Taluk Peon at every Sub-Jail; that one Peon should, as at present, be attached to each Revenue Inspector; that the Dufterbund or Attender should attend to his proper duties, and that four Peons, including the emancipated Jail Warder, should attend on the cusbah Sub-Magistrate and the taluk office generally. The Tahsildar would thus still have from 12 to 13 Peons to act under his own immediate orders.

25. With reference to Deputy Tahsildars, I have no alterations to suggest regarding them or their establishments, beyond the recommendation that whenever these officers have only one Clerk, a second should be appointed, and that the pay of the senior Clerk at all these offices should be raised to Rs. 20.

26. In most districts which I visited, I discussed the question of the advisability of conferring magisterial powers on Sub-Registrars of Assurances; but though, in some instances, it was admitted there were here and there officers of that class who might be safely entrusted with the power, the consensus of opinion was opposed to it as a general measure, chiefly on the grounds of the youth, inexperience, and want of subordination of this class of officers. Their being under two heads of

* Appendix B.

departments, however, and the consequent friction likely to arise therefrom, appears to me the greatest administrative difficulty in the way of such a measure, and I therefore do not recommend it for general adoption.

27. In the foregoing paragraphs I have set out, in accordance with the wishes of Government, how and in what direction it is, in my opinion, most important that action should first be taken by them, in order to improve the Revenue administration of the country; and now before giving my opinion as to what is necessary to be done to place the office establishments of Collectors and their divisional officers on a footing of greater efficiency, I propose to offer a few remarks on the room there is for improvement in the manner of conducting Revenue business in the taluks, in view to the saving of time and work, it being obvious that if taluk establishments require strengthening by reason of the great pressure of work thrown on them, anything that tends to relieve that pressure, without impairing the general efficiency of the administration, is a distinct gain.

28. It is my opinion, then, that in all the following ways the Revenue administration may be rendered simpler without any loss of efficiency:—

(1) by abolishing the Fasli year and having all the Revenue accounts and returns made up for the official year, as is done in respect of all other branches of revenue;
(2) by reducing the number of kists in all districts to four or even to three or two, where there is no valid objection to the smaller number;
(3) by modifying Act II of 1864 (Madras), relating to the realisation of arrears of land-revenue, so as to make the procedure there provided much simpler;
(4) by extending the jurisdiction of Tahsildars in certain respects, and by enabling them to compel obedience to their orders and summonses; also by giving greater finality of jurisdiction to district officers generally;
(5) by introducing greater simplicity into the village collection accounts;
(6) by substituting printing for writing wherever practicable in connection with circular orders;

29. The abolition of the fasli year (which begins on the 1st July and ends on the 30th June) was proposed by the Government themselves twenty-eight years ago, and since 1865 has been urged on Government by the Board of Revenue at intervals, but without success; the last order of Government being as recent as 29th April 1882, No. 439, Revenue Department. I cannot do better than quote the Board's arguments as summarised in their Proceedings of the 8th June 1882, No. 1480:—

"4. The correspondence regarding the abolition of the fasli year has been so frequently summed up, that the Board will not trouble the Government here with a new abstract. They will merely remark, in brief, that the Government themselves proposed that measure in 1855, but it was abandoned in consideration of the difficulties with the ulungu system in Tanjore and Tinnevelly; that the question was again raised, in 1861, by the Accountant-General, but was not discussed; that, in 1865, the Board of Revenue took the opportunity of reporting on the Account Commission, then sitting, to recommend the abolition of the fasli year, the ulungu difficulty having disappeared, but the Government decided, for certain reasons, that it should continue 'as a subsidiary local arrangement'; that, in 1875, the Board again pressed strongly for its abolition, but the Government passed no orders; that, in 1878, the official year was substituted for the fasli year for Salt; and that, finally in 1879, the fasli year was abolished for Abkári, Customs, and Stamps, leaving it applicable only to Land-revenue. The order passed on this last occasion (G.O., dated 31st January 1879, No. 235, Revenue,) is the latest instruction issued by Government, except the paper just read. The difficulties connected with the ulungu, with the collection of previous statistics, and with the uncertainty as to the permanence of the alternative official year have been one by one held to be disposed of; but the argument that the fasli year is the agricultural crop-year has been held by the Government to be still valid as far as it is connected with the Land-revenue.

"5. The Board have given their careful consideration to this matter, but are of opinion that even the contention that the fasli year is a crop-year is not sustainable. However much designed with that object, it does not fulfil the purpose when applied to an area so large as that of this Presidency, and lying between so many degrees of geographical latitude. As far back as 1865, the Board's Head Sheristadar, Jeyaram Chetti, forcibly expressed his opinion that this argument was fallacious. (*See* paragraphs 67—69 of memorandum recorded in Board's Proceedings, dated 11th January 1865, No. 131.) To use his own words, 'The chief argument adduced against the change, viz., that the fasli year embraces one complete season of seed-time and harvest in the whole Southern India, will not stand good.' In point of fact, the official year more closely approximates to the crop-year than the fasli, the number of crops sown in one official year and reaped in another being smaller than the number of crops sown in one fasli year and harvested in another, as will be seen by the marginal statement. The Board need not point out that the name of their late Head Sheristadar was a sufficient guarantee of the practical nature of a proposal connected with agricultural accounts.

Districts.	Number of Crops sown in one Official Year and reaped in another Official Year.	Number of Crops sown in one Fasli Year and reaped in another Fasli Year.
Ganjam	3	6
Vizagapatam	8	14
Godávari	6	10
Kistna	7	7
Nellore	4	1
Cuddapah	0	9
Bellary	7	15
Kurnool	1	11
Madras	1	1
Chingleput	6	9
North Arcot	10	15
South Arcot	5	8
Tanjore	2	4
Trichinopoly	23	32
Madura	6	4
Tinnevelly	12	9
Coimbatore	8	10
Nilgiris	0	0
Salem	7	16
South Canara	1	3
Malabar	2	7
Total ..	119	191

"6. The Board would strongly urge on Government the desirability of permitting them to discontinue the fasli year even for Land-revenue. The labor of keeping double sets of accounts is obvious and needs no comment. The present arrangement is inconvenient, and as the Board are satisfied that no counter-balancing advantage is secured thereby, they request permission to discontinue returns for this period and consolidate them in one general report for the official year. The list of reports sent in to Government, as shown in paragraph 3* above, is not long, but the reports are important and involve much detailed reporting from the districts."

* 3. As regards the fasli year, the reports, &c., still made by the Board to Government for that year are as follow:—
(1) Jamabandi Report.
(2) General Report on estates under Court of Wards.
(3) Cotton Report.
(4) Statement of Revenue derived from irrigated lands.
(5) Irrigation Registers.

The above arguments have lost none of their weight, and are as true now as when they were written; while the subjoined statement, compiled in the Board's Office from returns received somewhat recently from Collectors, shows that the area of crops sown in one fasli year and reaped in another is, for the whole Presidency, nearly double the area sown in one official year and reaped in another:—

Districts.	Area of Crops sown in one Official Year but reaped in another.	Area of Crops sown in one Fasli Year but reaped in another.
	ACRES.	ACRES.
Ganjam	10,132	378,053
Vizagapatam	21,086	82,635
Godávari	9,946	126,078
Kistna	68,138	15,236
Nellore	183,606	7,597
Cuddapah	63,278	69,766
Bellary	50,763	170,727
Anantapur	18,402	43,572
Kurnool	218,459	816,739
Madras	..	10
Chingleput	62,975	29,318
North Arcot	62,957	67,663
South Arcot	73,325	36,358
Tanjore	20,189	49,112
Trichinopoly	61,190	35,597
Madura	49,046	40,401
Tinnevelly	319,478	28,990
Coimbatore	143,405	195,483
Nilgiris	..	31,168
Salem	59,255	96,864
South Canara	18,853	238,742
Malabar	17,062	484,097
Total ..	1,531,545	3,044,206

I may also add that the great mass of officers of all the districts which I visited, except Tanjore and South Arcot, were strongly in favor of the change; and even in those districts the only argument advanced in favor of the retention of the fasli year was, that while it was possible to settle the annual demand of the whole district before the 1st July, it would never be possible to do so before the 1st April. In this opinion I do not concur, but even admitting that there may be some difficulty in the matter, it is by no means insurmountable, while to appreciate the possible advantages that might accrue from the abolition of the fasli year, it is necessary to consider it in connection with a reduction in the number of kists in each district.

30. These and the periods for collecting them are as shown below:—

Districts.	November.	December.	January.	February.	March.	April.	May.	June.	Total Number of Kists.
	Annas in the Rupee.	Annas in the Rupee.	Annas in the Rupee.	Annas in the Rupee.	Annas in the Rupee.	Annas in the Rupee.	Annas in the Rupee.	Annas in the Rupee.	
Ganjam	..	4	4	4	4	..	..	..	4
Vizagapatam	..	4	4	4	4	..	..	..	4
Godávari	..	4	4	4	4	..	..	..	5
Kistna	2	4	4	4	2	..	..	..	6
Nellore	..	2	2	2	4	4	2	..	4
Cuddapah	..	4	4	4	4	..	..	..	5
Kurnool	2	4	4	4	2	..	..	..	6
Chingleput	..	2	2	4	4	2	2	..	6
Bellary and Anantapur ..	..	2	2	4	4	2	2	..	6
North Arcot	2	2	4	4	2	2	..	..	6
South Arcot	2	2	2	4	4	2	..	..	8
Tanjore (kar crop)	3	6	7	..	..	..	..	..	
Do. (samba crop)	..	..	..	2	3	5	4	2	4
Trichinopoly	..	..	4	4	4	..	..	..	6
Madura	..	4	2	2	2	4	4	..	6
Coimbatore	..	2	2	4	2	2	..	..	6
Nilgiris	2	2	4	4	2	2	..	..	6
Tinnevelly	2	2	4	4	2	2	..	..	6
Salem	2	2	4	4	2	2	..	..	6
South Canara	..	..	4	4	4	2	2	..	5
Malabar	2	2	4	4	2	2	..	..	6

In February last, however, the Government* sanctioned the reduction of the number of kists in the Wynaad Taluk of Malabar from six to three, and more recently still a recommendation has been received by the Board from South Canara to the effect that the number of kists in that district should be reduced from five to three, but has not yet been disposed of.

* G.O., dated 27th February 1883, No. 285, Revenue Department.

31. It may be asserted, as a general rule, that throughout this Presidency, (as throughout other parts of India,) there are two great annual harvests—

(1) that which is reaped in the months of September, October, and November, and has been dependent, for the most part, for its nourishing rain-fall on the south-west monsoon; and,

(2) that which is reaped in January, February, and March (and in Tinnevelly as late as April and May), and is chiefly nourished by the rain-fall of the north-east monsoon or by irrigation from tanks or rivers.

It seems, therefore, to stand to reason that the times when the cultivators should be in the best position to pay their kists are at the end of each harvest, and that consequently two instalments or kists should be most convenient for them, as it certainly would be for all the officers connected with the collection and accounting for the revenue, except perhaps the Shroffs, who, at the times of the two kists, would be very hardly worked. But though the soundness of this principle was nearly always admitted to me by the district officers, the poverty of the ryots and their consequent inability to pay their assessments in two instalments was often advanced

as a practical objection to its adoption. There was, however, a general agreement in all districts, where the existing kists are more than four in number, that they are too numerous, and a concurrence of opinion that four are enough, while in several districts† I found a general preference for a smaller number. In Tanjore and South Arcot five kists seemed to find most favor. I have no hesitation, however, in recommending that the number of kists be reduced everywhere to a maximum of four, where they are now in excess of that number, with permission to Collectors to arrange for introducing a smaller number, where they are satisfied it will not be a hardship to the people to do so. The times when the kists should be collected should also be left to Collectors to decide, as the circumstances of the different districts vary and a kistbundi that would suit one would be quite unsuitable to another. Assuming that four kists are taken as the number most generally adopted, then the kists should, in my opinion, be arranged, if possible, in two groups of two consecutive months each, such as April and May and January and February, or May and June and December and January, for facility of collection under a plan recommended further on, and with reference to the months of the two great harvests in each district and the time when produce fetches the best price in the market. In some instances, it may be necessary where, owing to the extreme poverty of the soil, the crop is really the only security of any value for the revenue, to arrange a kist for a particular taluk or part of a taluk to admit of such crops being attached before they are reaped and carried off by the cultivators. This, however, is a detail; the great points to be borne in mind are—

† Tinnevelly	..	..	2
Madura	..	..	2
Chingleput	..	..	3 or 4
Malabar	..	..	3
Coimbatore	..	..	3 or 4
North Arcot	..	..	2 or 3
Bellary	..	..	2 or 3
Anantapur	..	..	2

(1) that wherever there are now six or more kists, the reduction of the number to four would at once reduce the work of collection and accounting for collections by at least one-third, which would be an enormous relief to village and taluk officers; and,

(2) that by another arrangement of kists and a reduction in their number when the fasli is abolished, a large proportion of the year's revenue could be got in *during the first two or three months of the year*, and the rest easily before the 31st March, instead of, as at present, being recoverable during the last half of the year only. So that the Jammabandi (if the present system of conducting it continues) could probably be begun and finished earlier than is now generally the case, and even if the settling of one year's demand could not be completed till the second or third month of the following year, this, while it would make no difference to the ryots, would only necessitate a little financial adjustment. The collections and balances of each year on the 31st March might be taken as forming together the unsettled or estimated demand of that year, pending the termination of the Jammabandi, when, the correct demand having been ascertained, the figures could be corrected, and the then settled demand would form (as is the case at present) the standard of collections for the then current year. The month of March would, however, always have to be avoided, as much as possible, as a kist month, to prevent the year ending with large arrears.

32. I have hinted in the preceding paragraph at the possibility of the annual Jammabandi ceasing to be carried on as it is at present, and though I am not prepared to make any specific recommendation on the point at the present moment, it may not be out of place for me to state here that the feeling among many experienced Revenue officers, both European and Native, whom I have consulted, is that the present method of conducting the annual settlement is unnecessary and but little more than a farce. Usually, about the beginning of February, every year, two or three villages are selected in each taluk, and the Collector or his divisional officers then go into camp at each of these places for three or four days, or perhaps a week, while the Tahsildar and his establishment and the village officers and some of the ryots of the surrounding villages are collected together. There is then placed

before the settling officer an abstract statement for each village showing the settled demand of the previous fasli and comparing it with the demand of the current one, of which the accounts are about to be closed. If there are any complaints of over-assessment or claims to remission or transfer of puttah they are heard and disposed of, irrecoverable arrears are scrutinised, the village accounts are looked into, and perhaps some of them are compared with the taluk accounts, the demand of each village is settled and the Jammabandi of the taluk is over. Then, for the best part of two or three months, all the village accountants in the taluk are kept at the taluk kacheri, while they close the various accounts which have to be submitted by them annually. Under a better system, it is not too much to say that there is nothing now done at the Jammabandi which might not be as well or better done during the currency of the year. If the Revenue Inspectors were all active, intelligent, and fairly trustworthy men, who submitted weekly diaries to their Tahsildars, reporting, during the cultivation season, on the state of the crops in their ranges, and the Tahsildars were constantly on the move in their taluks, claims to remission could be inquired into on the spot, as soon as made, and disposed of or referred to the divisional officer for orders in all cases where the amount was large, when he could dispose of them personally; complaints about transfers of puttahs, or other matters could be promptly heard and settled at once personally by the Tahsildar or by report in the usual way to the divisional officer, while the village officers could be closely supervised as to their annual accounts, which might be written up in the villages and taken, when ready, to the taluk, or sent there through the Revenue Inspector. The result would be that the village accounts would not come in from all the villages at once, and so there would be more time to examine them; the Curnams would not be harassed as they are now by a long sojourn at the taluk kacheri; the collection of the revenue would not suffer as it does by their absence, while the taluk accounts would be prepared and submitted to the Collector's office at an earlier date and more punctually than is now the case. These are some of the arguments that have been advanced to me in favor of a change, and though something may be said in favor of the existing system of Jammabandi, I think there is great room for improvement. I cannot do better than quote here the words of Mr. Jeyaram Chetti, the author of the existing system of village accounts, (in his memorandum of March 21st, 1855), where, after describing the system of village and taluk accounts as they previously existed and the manner in which, when the Jammabandi accounts were sent to the Collector's office, the Revenue and Treasury Gumastahs of all the taluks were called in to the Huzur to help the Collector's office to prepare the accounts for submission to the Revenue Board, he says, at paragraphs 32 and 33, "The Gumastahs are detained in the Huzur "generally for more than two months, during which period they are required to "draw up from their accounts various detailed statements and returns just at the "fancy and whim of the Huzur Gumastahs under whom they are placed. I may "also add here, that those who cannot afford to make the usual presents to the "Huzur Gumastahs who examine their accounts, are exposed to all sorts of incon- "venience and annoyance; they are detained at the kacheri till a very late hour "in the night and made to overwork themselves. Every opportunity is sought for "finding some error or other in the forms in which their accounts and statements "have been compiled, and to make them copy them out in some other shape. I "make all these statements not from bare inquiry but from certain knowledge. "So much do the Taluk Gumastahs dread the summons from the Huzur and the "idea of being subjected to the petty indignities and annoyances which generally "await them at the dufter kacheris, that every one endeavours to make interest "with the Tahsildars to avoid being deputed on this duty, or try to get away on "leave, putting in some hungry Oomedwars in their stead, who therefore stand the "brunt of the insolence of office which the generality of the Sheristadar's Gumas- "tahs know so well how to practise." This sketch of what went on thirty years ago is happily no longer applicable to the offices of Collectors, but I am credibly informed that much the same kind of annoyance is still practised towards the village officers who resort to the taluk kacheris at Jammabandi time, and that until he has bribed the Gumastah who is supposed to examine his accounts, no karnam can hope to get back to his village with his accounts passed.

that such a state of things should everywhere cease, and I think that the remedy is to be found in a modification of the present system of doing Jammabandi.

33. The next change I advocate is the amendment of Madras Act II of 1864, (the Land-revenue Arrears Recovery Act). The procedure under this Act is somewhat clumsy and dilatory, and the following simpler procedure, which has been generally approved in all the districts which I visited, might, I think, be advantageously substituted for it:

Under Act II of 1864, there is a difference between the procedure to be followed in distraining and selling personal property and that to be observed in attaching and selling land, for arrears of revenue, for, whereas, in the former case the notice of demand (Form No. 1) is also the authority to distrain, in the case of land, a notice has to be given (Form No. 4) to the defaulter, in writing, before the Collector can attach his land at all. Then, after the moveable property is distrained, an inventory of it has to be made (Form No. 2), and, lastly, a notice of sale of the moveable property (Form No. 3) has to be affixed to the defaulter's house, and the sale has to be tom-tomed through the village, and then at the end of fifteen days from the affixing of Form No. 3 to the defaulter's door, the distrained moveables may be sold. There are thus three notices and a period of at least fifteen days required before a defaulter's moveables can be sold, even supposing that notices Nos. 1, 2, and 3 are all served the same day, which is seldom the case. Then, if the defaulter's lands are proceeded against simultaneously with action being taken against his moveable property, the utmost that can be done is to serve Form No. 4 along with Nos. 1, 2, and 3 and to wait till the period of time named in it (which is generally fifteen days) has expired. Then two more notices are necessary before the lands can be brought to the hammer. Form No. 5 has to be served on the defaulter, informing him that his lands are thereby attached and will be sold unless the arrears due are paid off before a certain date, and that, in spite of such attachment, he will be held liable for all kists accruing thereon, between the date of that attachment and the sale of the land. This attachment has, moreover, to be notified by public proclamation on the land attached and by publication in the District Gazette, which is now only published once a-month. Then, by Section 36 of the Act, a notice of the sale of the land (Form No. 7) has to be published by the Collector of the district one month before the sale can take place and the mode of publication is laid down. It is to be by fixing up the notice in the Collector's Office, in the taluk kacheri, in the nearest police station, and on some conspicuous part of the land attached. Thus four forms of this notice have to be scattered abroad for one month before the sale can take place, and as it is usual to wait for the publication of Form No. 5 in the Gazette before issuing Form No. 7 (though I doubt whether this is required by the Act), it is evident that three months may elapse, from the date of attachment, before the land attached for arrears can be brought to sale. As a fact, this delay was often exceeded when the Gazettes were published once a fortnight, so that it is exceedingly likely (now that District Gazettes are only published monthly) that four or perhaps five months may now not be an uncommon interval between the attachment and sale of land, and during all this time the defaulter can lend his money at 12 per cent., being only liable to pay Government 6 per cent. He can, therefore, afford to laugh at the processes and wait patiently till the day before the sale and then redeem his land. I propose to remedy this state of things in the following manner:—

The Monegar of every village is to be supplied with a book, full of printed forms in quadruplicate, all numbered consecutively like cheques, and each set of four numbered alike but with a serial number under the common one thus, $\frac{180}{1}$, $\frac{180}{2}$, $\frac{180}{3}$, $\frac{180}{4}$.

The forms should be printed on some bright colored paper (perhaps yellow for choice), so as to be conspicuous even at a distance. Armed with this book of forms, the Monegar would go to a defaulter's house and demand his arrears, and, if the money was not paid at once, would proceed to fill up a form and serve one copy of it (say No. 2) on the defaulter and distrain his property. Each form is to set forth that, whereas the defaulter is in arrears to the amount of his default, his personal and real property, as detailed on the back thereof, are thereby attached, and will be sold

after the expiry of thirty days from that date, unless, in the mean time, the arrears are liquidated. There should also be printed at the foot of each form notices to the following effect:—

(1) that interest will run at $12\frac{1}{2}$ per cent. per annum on the arrear up to the date of sale, and will be levied, together with the cost of distraint and sale, from the sale-proceeds;
(2) that an appeal against the attachment lies to the Tahsildar up to the 20th day from the date of the attachment;
(3) that the defaulter himself is constituted care-taker on behalf of Government of all his attached property, and that if any of it is made away with by him or with his knowledge before the date of sale, he will be prosecuted under Section 424, Indian Penal Code.
(4) that all kists or arrears becoming payable by the defaulter between the date of attachment and the date of sale of the property attached will be made good from the sale-proceeds thereof.

All four copies of the form should be filled in alike, the attached property being noted on the back of each; and while No. 1 would be kept by the Monegar as a record, No. 3 would be sent to the Tahsildar after the list of attached articles on the back of it had been signed by the defaulter or his agent in proof of the regularity of the attachment, while No. 4 would be affixed to the village chavadi or kovil, where it would be a conspicuous object and be sure to attract attention, and so give the required publicity to the advertised sale. I enclose a specimen of the form for the information and approval of Government.*

* Appendix 2.

34. By the above plan, there would be only one attachment and one sale in respect of each arrear, instead of two of each as at present, thus saving a vast amount of trouble. The defaulter's moveables and lands would be attached simultaneously and sold on the same date, that is, if the arrear is so large as to necessitate the attachment of land at all. If there is no necessity, none need be attached and the schedule of lands on the back of the form would be left blank; but I propose that always enough property should be attached to realise two kists. This is why I have suggested their being grouped in groups of two consecutive months each, because by attaching on the 16th of one month (say January), the sale of the property attached could not take place till the 16th of February, when the next kist would be due and could be realised at once if not paid. Thus, though there might be four kists in every district, the issue of process would only take place twice during the year. This would at once save two-thirds of all the issuing of processes that now goes on wherever the kists are now six or more in number, and half of it where there are now four, as, under the present system, fresh process has to issue for each kist, and, though when property is being sold to realise one kist another may have fallen due, the second one cannot be realised at once from the sale-proceeds without a fresh process. Again, there would be no need for process-servers at all, and though it might be impossible for the Revenue Inspectors to personally superintend all the sales in all the villages of their respective ranges themselves, yet they should do so wherever possible, and as I anticipate that under my proposed system arrears would become uncommon, there would probably be few occasions when a Revenue Inspector would not be able personally to supervise the sale of property, and would be compelled to employ an Amin for the purpose. Even at present, the ratio of sales of land to attachments is only about 1 to 1,000 for the whole Presidency.

35. It will be observed that I have inserted a proviso for charging interest at $12\frac{1}{2}$ per cent. on the arrear instead of 6 per cent. as is now done. Why the last rate was ever fixed I cannot tell, as it is not easy to calculate, while $6\frac{1}{4}$ per cent. is one anna in the rupee and $12\frac{1}{2}$ is just double that rate, and is proposed by me in order to prevent well-to-do ryots lending their money at 12 per cent. instead of paying their kists with it. In realising arrears of rent for Zemindars under Madras Act VIII of 1865, the Government are empowered to levy, and actually do levy, 12 per cent. interest on the arrears, besides a sale commission of $6\frac{1}{4}$ per cent. for their trouble in selling the attached property. I am doubtful, however, whether it would not be much better to do away altogether with interest and make the

defaulter liable to pay 50 per cent. in excess of his kist, if he falls into arrears at all. This would compel prompt payment, and would be real kindness in the end. In Mysore, I have been informed that the rate of interest charged is one pie per rupee per diem, which is equal to nearly 200 per cent. per annum. The levy of 12½ per cent. interest was fully approved in most districts as a move in the right direction, but even where it was thought too high, it was agreed that 6 should be raised to 6¼ per cent. to facilitate calculation. Several Native officials were, however, of opinion that 12½ per cent. interest would not act as a detriment on falling into arrears, and that it would be much better to do away with interest and the interest account (a most difficult and troublesome account to keep) altogether, and to put on a really prohibitive penalty as above set forth and to this view I now incline myself.

36. Another great advantage of the system I propose is the check it would give the Tahsildar over the Revenue Inspectors and village officers, while it would throw the whole responsibility of collection on the proper officer, viz., the Monegar. For, it is intended that whenever that official serves an attachment notice on a defaulter, he shall send No. 3 form of that notice the same day to the Tahsildar, who would be able to see, by looking at the individual demand, collection, and balance account, when it is sent up each month, what persons were in arrears, and whether any of them had been overlooked by the Monegar, a procedure I believe very common among them in respect of their own defaulting relatives.

37. Again, for 20 days after an attachment, the Tahsildar should be empowered to hear and dispose of objections against it, and as each is disposed of, he should write across the face of the notice concerned in red ink "No appeal presented, sale to proceed," or "Appeal heard and dismissed, sale to proceed," or "Appeal heard and allowed, release property from attachment." The No. 3 forms would then all be sent on or before the 21st day from the date of attachment to the Revenue Inspector in whose range the village is situated where the attachments took place, who would take the necessary measures to sell the property which had to be sold, and, after the sale, would note on the Monegar's counterfoils and on the Tahsildar's No. 3 copies, the sums realised in each case, returning the latter to the Tahsildar with the money realised. There would thus be a double record of each transaction, and, under this system, fraud ought to be easily prevented or detected if committed.

38. Lastly, I propose to effect a great saving of time and printing by abolition the publication of any forms in the District Gazette, at the Collector's office, at the police stations, or the taluk kacheris. This is a reform which was unanimously approved of in all the districts I visited, as saving much needless labor and expense. The forms of Sale Certificate and Land Sale Register (Nos. 8 and 9) should, however, I consider, be retained as very necessary and valuable, and if the latter is published in the District Gazette periodically, Form No. 10 (a proclamation of the purchase of land sold at auction) might be abolished, as all the information it gives is contained in Form No. 9.

39. The next point is the expediency of increasing the power of Tahsildars. It has been suggested to me, (and I think the proposal a good one, and have found it generally approved of) that Tahsildars should be invested with original jurisdiction, under Regulation IX of 1822, in all cases falling within the provisions of Section 2 thereof up to the limit of 50 rupees embezzled or corruptly received and up to the limit of a fine of Rs. 100 in any case, while an appeal should lie against all convictions to the divisional officer, to whom the Tahsildar should be empowered to refer any case for enhanced punishment up to the limit of the Collector's power, when he thought a fine of 100 rupees not sufficient to meet the justice of it. This power would be beneficial, if properly exercised, because it would enable the Tahsildar, if he detected a fraud in a village during his tour, to try and punish the guilty person on the spot. At present, he can only hold a preliminary inquiry under the Penal Code,* which necessitates his committing the accused to a 1st-Class Magistrate for trial; nor can he take up any case under the Regulation, unless it is first referred to him by the divisional officer and then only for inquiry and report. The enactment has consequently lost much of its original value owing to its having

* Cases of embezzlements by public servants being only triable by 1st-Class Magistrates.

fallen so much into disuse. The proposed extension of original jurisdiction to Tahsildars would revive it.

40. In another manner the powers of Tahsildars and other Revenue officers might, I think, be reasonably enhanced, and that is by amending Madras Act III of 1869. This was intended to enable Revenue officers to summon persons to attend at their kacheris for the settlement of matters connected with Revenue administration. It is so worded, however, that only witnesses or persons who are required to produce a document can be summoned, and then only when the matter is one into which the Tahsildar is authorised to hold an inquiry. Under a ruling of the High Court, however, an inquiry which a Tahsildar is authorised to hold, is one which a Legislative enactment empowers him to hold; the power is, therefore, so restricted that its potential exercise has become much prescribed. Moreover, any contempt of the authority of the officer issuing the process is not punishable, except under the Penal Code by prosecution before a Magistrate. A District Munsif, on the other hand, is empowered, by Section 170 of the Civil Procedure Code, to fine any one disobeying his summons up to Rs. 500. I see no reason why Collectors and the other officers specified in Act III of 1869, should not possess a similar power. I consider, therefore, that the Act might advantageously be altered so as to give them the status of Courts and a power of fining persons who disobey their processes, and, at the same time, to authorise them to summon the parties to any inquiry held by them as well as the witnesses, and, lastly, that the inquiries which the Act contemplates being held should be specifically set forth in it.

41. Again, there are few matters which occupy the time of Revenue officers of all grades more than the receipt and disposal of petitions. As a rule, to which I fancy there are very few exceptions, all the petitions received by Collectors and divisional officers are referred by them to the Tahsildars of the various taluks under their charge, and generally "for report." It would greatly tend to the saving of time if some rules were laid down directing that all petitions referred by a Collector or a divisional officer to a Tahsildar should be referred for final disposal, and that in all other cases, the Collector or divisional officer should dispose of the matter himself on circuit. In this way the position of the Tahsildar, as head of the taluk, would become better recognised, and his hands be strengthened thereby, and there would be a great saving of needless petition-reading, abstracting, and endorsing with the resultant reports, which now goes on. I do not mean that divisional officers and Collectors should not hear petitioners or receive petitions freely, but what is wanted is more final and local disposal of such matters. Tahsildars should not be allowed to send every petition presented to them to their Revenue Inspectors for report, but should dispose of the great bulk themselves on the spot during their circuits. So with divisional officers, whose decisions, after personal inspection and local inquiry, would seldom be upset on appeal.

42. In connection with this matter is the subject of giving more finality to the jurisdiction of divisional officers. In my opinion, it should be made the general rule that against a Tahsildar's or Deputy Tahsildar's decision there should be only one appeal, viz., to the divisional officer, whose decision should be final. Similarly, against the divisional officer's decision appeals should only lie to the Collector, whose decisions should also be final, while the Collector's decision alone should be liable to be appealed against to the Revenue Board. The right of Government to interfere in any case whatever would, of course, be nowhere barred.

43. I now come to the important question of simplifying the village accounts. Those now in use were drawn up by Mr. Jeyaram Chetti (the Revenue Board's Sheristadar) in 1855. They were characterised by the Government of the day as "simple and perspicuous,"*—a title they still merit,—but continually altering circumstances have, from time to time, necessitated so many additions to them that, under their present form, it is difficult to recognise them for what they once were. For instance, in Cuddapah, Account No. 3, which, in 1855, had only 18 columns, was shown to me as having now 50. The meaning of this, judged by an arithmetical standard, is that there is in the case of that account alone nearly three times as much labor and time required to fill it up as was needed in 1855. The forms of account, in their original shapes, are

* Extract Minutes of Consultation of 28th June 1855, No. 779.

generally excellent, and by eliminating and condensing some of the details, which have since been added to them, a great deal of relief in accounting for collections may be obtained. Of the 22 accounts given in the Manual of Village Accounts, one† is a specimen of a puttah, and another‡ of the receipt to be given to a ryot for his payments of kist, two are quinquennial (Nos. 21 and 22), nine are annual (Nos. 4 to 7 and 13 to 17), and all the rest (except No. 9 which is an obsolete account relating to the Moturpha tax, and No. 10 which is the daily cash account of collections) are monthly, accounts. These are Nos. 1, 2, 3, 11, and 12. It is in these monthly accounts and especially in those relating to collections (Nos. 3, 10, 11, and 12) that the saving of work may be effected to which I have referred. Account No. 1 is a most important one if properly kept, and should show for each month of the year the crops sown in each field in the village, the extent cultivated, and the assessment thereon. It is, in fact, or might be made, the basis of all the agricultural statistics of the country. No. 2 is a monthly abstract of No. 1, and has two enclosures. In some districts (for instance, in Tinnevelly) these accounts are well kept, but in some others they are much neglected. It was suggested to me that it would be quite sufficient if these accounts were submitted bi-monthly instead of monthly, but though this would no doubt save a great deal of trouble, I am not prepared to recommend the adoption of the suggestion. As regards Nos. 3, 10, 11, and 12 (the accounts of collections), the first shows monthly the collections made from each ryot during the kist months, and as I propose to reduce the number of kists to four everywhere, or to less where the Collectors think it advisable, the entries in this account would at once (if that proposal be adopted) be reduced by one-third or one-half according as four or three kists were adopted in place of six. This would be a great relief to all Karnams, but if the Board's proposals relative to the lumping of the collections of Land-revenue, Miscellaneous Land-revenue and Cesses in the accounts (which are on the point of being submitted to Government) and my proposals regarding the reduction of the number of kists be approved, this account, which originally had 18 columns, might be simplified by adopting the subjoined form and still further relief would be afforded:—

† No. 18.
‡ No. 19.

No.	Name of Puttadar.	Total Demand of Land-revenue and Cesses.	First Kist.		Second Kist.		Third Kist.		Fourth Kist.	
			Collection.	Balance.	Collection.	Balance.	Collection.	Balance.	Collection.	Balance.
		Current. Arrears.								
		Current. Arrears.								
		Current. Arrears.								

Then, if a copy of this account was sent in monthly with the collections of each kist to the Tahsildar, he would see at a glance who was in arrears, and unless a No. 3 form of attachment and sale reached him in respect of each defaulter, he would know at once that some one was being unduly favored, or that the Monegar was remiss in his duty.

44. Account No. 10 is the ledger, which shows the collections day by day for each individual ryot and for what year and in respect of what charge or head of revenue they are made. In this account the various sums paid on account of Road-cess or Village-cess or Miscellaneous Land-revenue are separately entered; but I am not satisfied that all these details are necessary, seeing that they are entered in each ryot's puttah and again in account No. 5, which is the Puttah Register. Account No. 12 may also be much simplified, and if the entries in it are confined to the details of the coins forming the remittance and to a statement of the lump collections under the head of "Land-revenue and Cesses" subdivided into current and arrears, all the information needed would be given. I do not here enter into any details

of how the simplification of the accounting for Land-revenue and Cesses can be best effected, because the Board of Revenue are addressing Government separately on the point. I may, however, state briefly that the result would probably be, that where, at present, in a district with six kists there are six entries made against each ryot's name in the collection accounts Nos. 3, 10, and 11, on account of Land-revenue as well as on account of each item of Miscellaneous Land-revenue or of Road or Village cesses, amounting sometimes to as many as 36 entries during the fasli against one ryot's name in each account, there would be only six or (under my plan of four kists) only four such entries in each account. The saving of labor in account-keeping would obviously be very great.

45. I further beg to recommend, for the favorable consideration of Government, a suggestion made, I believe, by Mr. Puckle some years ago, that the column for "pies" should be omitted in all the village accounts, all fractions of an anna of the value of 7 pies or above being treated as whole annas and all others omitted altogether.

46. As regards the introduction of printed forms for written ones, and the saving of time and trouble thereby, I beg to suggest that each Collector and divisional officer be supplied with some simple and effective means of striking off a number of proofs of an order. A circular has sometimes to be sent to all the villages of a district or of a taluk, and the ordinary method of doing so is, for the Tahsildar to make a few copies of it and to send each by a Peon to a circle of villages, with orders to the village officers each to take a copy of it. It would save time and be an assistance to the village officers if the requisite number of copies was struck off and sent to the Tahsildar for distribution. There would be less chance of misconstruction and error, while the printed copies might be filed for reference. To show to what an extent circulars have sometimes to be issued, I may mention that a Tahsildar in Tinnevelly informed me that he had had as many as 90 circulars to issue in one year to the 143 villages of his taluk This gives 12,870 forms in one taluk in a year, and though I should imagine that this number is abnormal, still it is certainly the case that much scriptory labor might be saved by using easily-printed forms.

The "trypograph" has been suggested to me as an effective instrument, but I have never seen one, so cannot give any opinion on its merits.

47. Divisional Officers and their Establishments.—I now come to the establishments of divisional officers. These officers are usually the Sub-Collector, the Head Assistant Collector, and the General Duties Deputy Collector. In two districts* the Sub-Collector and Head Assistant are called the Principal Assistant and the Senior Assistant, respectively. In two others†, there is a Special Assistant Collector, the former of whom is only a temporarily-appointed officer. In one district (Chingleput), there is a Sub-Collector and no Head Assistant, and in six others‡ there is a Head Assistant and no Sub-Collector. I have generally found that the Sub-Collectors' establishments are, as compared with those of Head Assistants', too large, considering the relative areas of their charges and the responsibilities which attach thereto. There is, indeed, seldom much to choose between the work of a Sub-Collector and that of a Head Assistant, and in some cases the latter has apparently more work to do than the former. I enclose a statement§ showing the area, population, and revenue of the various divisional charges throughout the Presidency.

* Ganjam and Vizagapatam.

† Godávari and Malabar.

‡ Anantapur, Bellary, Kurnool, Trichinopoly, Nílgiris, and South Canara.

§ Appendix No. 3.

48. Of the fourteen districts I visited, I found that in five (Cuddapah, Chingleput, North Arcot, South Arcot, and Coimbatore) the Sub-Collectors' offices, so far as Clerks are concerned, were not over-officered. In no case, however, was there any need for increasing the Sub-Collectors' establishments, but I propose that the rates of pay of the Clerks should be somewhat raised in all the divisional offices. To enable this to be done with as little expense as possible, I suggest that the

appointment of Subdivision Sheristadar should be abolished, and in his place a Head Clerk on 85 rupees a-month appointed. The Subdivision Sheristadar's existence, as such, is no longer necessary, and will be less so if the custom of making Sub-Collectors send in Jammabandi reports is done away with. There is no necessity for this practice. The Jammabandi accounts can be sent in from the sub-divisional taluks, as from all the others, direct to the Collector's office, and the district report worked up for all at once without much additional trouble. In the five districts where I propose to make no reductions in the number of the Sub-Collectors' establishments, I propose to convert one of the Clerks, on 20 rupees, into a Record-keeper, and to give an additional Clerk to each Head Assistant's office. In all other districts, where there is a Sub-Collector as well as a Head Assistant Collector, I propose to transfer one Clerk from the office of the former to that of the latter. Where there is a Head Assistant and no Sub-Collector, the additional Clerk is a fresh charge.

49. In Tanjore and Malabar the Sub-Collectors have each two Clerks more than in any other district. I propose to transfer two Clerks in each of these cases from the Sub-Collector's Office; in Tanjore to the Head Assistant Collector's Office, but in Malabar one to the Head Assistant Collector's and one to the Special Assistant Collector's. In Madura one of the Sub-Collector's Clerks was transferred to the Head Assistant Collector by order of Government as far back as 1880, so that no further transfer will be needed in this case.

G.O., 4th September 1880, No. 1092, R.D.

50. I do not propose to increase the numerical strength of any of the General Duties Deputy Collectors' offices (except that of the Deputy Collector in charge of Wynaad), but only to increase the pay of the present establishments. The Wynaad Deputy Collector's establishment is proposed to be increased by one man.

51. The Sub-Collector has a disproportionate number of Peons and menials attached to his office. I propose to transfer his two Peons on 8 rupees,—one to the Head Assistant Collector, and one to the General Duties Deputy Collector. Where there are two General Duties Deputy Collectors, or where there is a Head Assistant but no Sub-Collector, the Peon on Rs. 8 for the 2nd Deputy Collector and for the Head Assistant Collector will be an extra charge. The General Duties Deputy Collectors are not provided with Muchis. I propose to allow one to each on 7 rupees a-month. The subjoined specimen statement shows the proposed changes for a district where there are a Sub-Collector, a Head Assistant Collector, and one General Duties Deputy Collector:—

DISTRICT OF TINNEVELLY.

Head Assistant Collector's Establishment				General Duties Deputy Collector's Establishment					
		Existing		Proposed		Designation	Existing.		Proposed.	
Designation		No.	Cost.	No.	Cost.		No.	Cost.	No.	Cost.
			Rs.		Rs.			Rs.		Rs.
Head Clerk	..	1	70	1	70	Head Clerk ..	1	45	1	60
2nd do.	..	1	45	1	45	2nd do. ..	1	20	1	40
3rd do.	..	1	35	1	35	3rd do. ..	1	15	1	30
4th do.	..	1	20	1	20	4th do. ..	1	15	1	20
Attender	..	1	15	1	15	Attender	1	8	1	8
Muchi	..	..	..	1	10	Muchi	..	..	1	7
Peons at 8 Rs. each.		1	8	1	8	Peons at 8 Rs. each.	3	21	3	21
Do. 7 Rs.	..	1	7	1	7	Do. 7 Rs. ..	1	6	1	6
				1	4	Massalchi ..				
				1	6					
						Total ..	9	130	11	200
						Increase ..	..	..	2	70

	No.	Cost.
Total Increase	1	48
Net Increase		

Further details are shown in the accompanying statements* relating to divisional establishments.

* Appendices C, D, and E.

52. In G.O., No. 137, R.D., of the 2nd February 1882, the Government have recommended the appointment of four additional Deputy Collectors for Ganjam, Vizagapatam, South Canara, and the Ponani Taluk of Malabar†. I have accordingly provided for these four officers and their establishments at a total cost of Rs. 1,800 per mensem.

† These appointments have been gazetted while this report was passing through the Press.

53. Collectors and their Establishments.—As regards Collectors' offices there is no reason to increase the strength of them at all generally. The only applications for extra hands that I received (other than extra aid for the General Account and Treasury Departments, which I shall notice separately) were for Assistant Record-keepers at Calicut and Chittoor on Rs. 25 and 20, respectively. I think that the former is needed, but cannot recommend that the latter be sanctioned. In Malabar the English records are very voluminous and valuable from their age. Many of them are in Dutch, and some of the papers go back to the time of Charles II. I am of opinion not only that no additions are needed to Collectors' offices, but that the existing establishments may be considerably modified with advantage. There are four departments in a Collectors' office,—(1) the Sheristadar and Vernacular Correspondence Department, (2) the English Correspondence Department, (3) the General Account Department, and (4) the Treasury and Stamp Department.

54. The Sheristadar's Department consists of the Sheristadar on Rs. 250 a-month and fourteen Clerks, including the Vernacular Record-keeper and his Assistant, and costs Rs. 675 a-month, excepting in the four districts marginally noted, where the Sheristadars' establishments are smaller.

Ganjam,	Madras, and
Vizagapatam,	Nilgiris.

55. The English Department is presided over by the English Head Clerk, on 150 rupees a-month, and consists of 10 Clerks, including the Translator and the English Record-keeper, and costs altogether Rs. 515 a-month, except in the four districts above named, where the English Department is less strongly manned, and in Tanjore where an extra Translator for Danish translations is entertained.

56. The General Account Department consists generally* of 18 Accountants, costing Rs. 485, and is under the Treasury Deputy Collector's management. The Accountants are divided into 12 English and 6 Vernacular Accountants. The Treasury and Stamp Department usually consists of a Treasurer (Cash-keeper) 3 Shroffs, 3 Accountants, and 4 Gollahs, and costs Rs. 307. It is also under the Treasury Deputy Collector's orders.

* The exceptions are—

Bellary ..	each of which has	16
Cuddapah ..		
Kurnool ..		
North Arcot ..		
Coimbatore ..		
Salem ..		
Ganjam ..	which has	15
Vizagapatam ..	"	12
Nilgiris ..	"	5
Tanjore and Malabar ..	"	20
Trichinopoly ..	"	13
South Canara ..	"	14
Madras ..	"	1

57. I think that considerable alterations may, with advantage, be made in every Collector's office. In the first place, a fairly good knowledge of English is now so general among the Clerks employed that it seems hardly necessary any longer to maintain the existing difference between the English and the Vernacular Clerks and Accountants in the Sheristadar's, the English, or the General Account, Departments; and if the Sheristadar's and the English Departments were combined and placed under the Head Clerk, the Sheristadar's appointment might be abolished, and in its place a Head-quarters Deputy Collectorship, on the same pay, might be created. Such an appointment would be of great use, because it would enable the Collector to be relieved of all executive charge, and would secure the presence of a Magistrate at head-quarters during the District Magistrate's absence therefrom. Again, it would do away with the anomalous position in which the Huzur Sheristadar now stands in respect of promo-

tion to the lowest grade of Deputy Collector. One officer of the former grade, to my knowledge, has, for years, declined promotion to that grade of Deputy Collector, and others sometimes feel disinclined to accept promotion which carries no tangible advantages with it. The relief of the Collector from all executive charge would, in itself, be a great advantage, as it would free him from the discharge of many duties which interfere with his effective supervision of his subordinate officers, and would admit of his being more on circuit than he now is. The Head-quarters Deputy Collector would be something like a Personal Assistant to the Collector. He would need an office establishment of 3 Clerks, of whom two might be provided out of the 24 Clerks in the amalgamated English Department, and the 3rd be paid out of the balance of 20 rupees available as indicated below. The Head Clerk's pay would need to be raised in recognition of his increased responsibility. This, I would recommend, should be done by giving him 200 rupees a-month instead of 150 as at present. This additional charge might be met by making all the Clerks do their own translations from the Vernacular, when any are required, and by abolishing the appointment of Translator, whose salary is 70 rupees a-month. The remaining 20 rupees would meet the cost of the extra hand required for the Head-quarters Deputy Collector. At present, the Translator is generally employed in translating papers for insertion in the Gazette, which is now published only once a-month, and sometimes in translating records of criminal trials called for by the High Court. This latter practice should, I think, be put a stop to, as being inexpedient and not provided for by the law. With the utmost respect for the Hon'ble Judges of the High Court, I cannot think that the terms of Section 435 of the Criminal Procedure Code authorise orders being sent by any Court of Revision, to a Magistrate, to forward translations of all the important Vernacular papers on the record of a case called up for revision under Chapter 32 of that Code. The section authorises the revising Court to "call for and examine the record" of any proceeding, but this is a very different thing from ordering a translation of the important papers on the record to be made and forwarded at the same time. These translations are sometimes made in divisional officers' offices by an irresponsible Clerk, but more often by the Collector's Translator, who is seldom a man of the same attainments as the High Court Translators, nor sworn to translate correctly. Moreover, the High Court have a staff of highly paid and presumably most efficient Translators of their own, so that if they want translations made, they can be better made by their own Translators than by any one else.

58. I have made no provision for any permanent establishment for unpassed Assistant Collectors, because, under the scheme above suggested, the proper position of such an officer would, I consider, be that of Secretary to the Collector and *in statu pupillari*, till he had passed his standard examination and was qualified for the charge of a division. He should always accompany the Collector on his tours, and should have one or two of the most intelligent Clerks that the Collector can spare to assist him in disposing of papers referred to him by the Collector, their places being supplied by temporary hands, somewhat as at present. Nor have I made any proposals to raise the pay of he Clerks in Collectors' offices generally, because I consider that, as the great burden of the work of administration is done in the taluks rather than at head-quarters, the Taluk Gumastahs should, if it were possible, be rather better paid than the Huzur Clerks. An inducement would thus be held out to the best men to go out into the taluks rather than to strive for appointments at head-quarters. The details of my proposals are shown in Appendix F.

59. In all the districts I visited, an increase of 15 rupees to the Head Accountant's pay and in Malabar, Cuddapah, and Anantapur of 5 rupees to the Vernacular Head Accountant's pay, were proposed to me. I recommend that both increases be allowed, and that the latter be made general in all the districts now reported on, as the Head Vernacular Accountant's post is one of great responsibility.

The Collector of Malabar urged strongly that his Cash-keeper's pay should be raised from 100 to 125 rupees, on the ground of the great responsibility attaching to him from his having to receive and pay out very large sums in connection with the Currency Circle, of which Calicut is the centre. He often has half a million sterling, so Mr. Logan informed me, lying in the treasury at a time in coin, notes, and stamps. There is a Bank at Calicut, where all the ordinary treasury work is done,

so that the Cash-keeper has nothing to do with the receipt and shroffing of Government revenue. Calicut is now the only Currency Circle left, and though the Cash-keeper's pay was fixed by G.O. of 26th August 1867, No. 1989, R.D., at 100 rupees a-month instead of 70 (the usual pay), in consideration of his having currency work to do, I think that, in view of the great responsibility of the position, an increase of 25 rupees a-month may not be out of place.

60. I propose also that all the 21 Accountants under the Treasury Deputy Collector be thrown into one list, to be called the Account Department, for a native who knows English well can look through accounts with Vernacular items and headings just as well as one who does not. The distinction between English and Vernacular Accountants is, therefore, no longer necessary. The Cash and Stamp Department would then only comprise the Treasurer, the Shroffs, and the Gollahs. Certain increases in the number of Shroffs and Gollahs were asked for, for the Collectors' treasuries. In each instance, the request seemed well founded, and I recommend that it be granted. The details are shown in the subjoined abstract statement and in Appendix G.

Districts.	Accountants.										Shroffs.						Gollahs.						Total.	
	On Rs. 30.		On Rs. 25.		On Rs. 20.		On Rs. 15.		Total.		On Rs. 20.		On Rs. 15.		Total.		On Rs. 10.		On Rs. 7.		Total.			
	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.	Number.	Cost.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Tinnevelly	..	..	..	..	..	..	1	15	1	15	..	..	..	..	..	..	1	10	..	..	1	10	3	40
Madura	..	..	..	..	..	..	1	15	1	15	..	..	1	15	1	15	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	14	2	14	6	74
Tanjore	..	..	..	..	..	..	2	30	2	30	1	20	2	30	2	30	..	..	..	..	..	..	1	20
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	50
Malabar	..	..	..	..	1	20	2	30	3	50	..	..	..	..	..	..	..	..	..	..	..	..	2	45
Coimbatore	..	..	1	30	..	..	1	15	2	45	..	..	..	..	..	..	..	..	..	..	..	..	3	55
Salem	..	..	..	..	2	40	1	15	3	55	..	..	..	..	..	..	..	..	..	..	..	..	6	150
North Arcot	..	..	2	60	2	50	1	20	5	130	1	20	..	..	1	20	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	1	15	1	15	..	..	..	..	..	..	3	55
Kurnool	..	..	..	..	2	40	..	..	2	40	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	1	20	..	..	1	20	..	..	..	..	..	..	1	20
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	3	90	2	50	6	120	8	120	19	380	3	60	4	60	7	120	1	10	2	14	3	24	29	524

61. In each of the districts of Tinnevelly, Madura, Tanjore, South Arcot, and Chingleput an extra Accountant was asked for, owing to the heavy Local Fund Work thrown on the existing establishments. The requests seemed to me reasonable, and I beg to support them accordingly, but their cost should be borne by Local Funds. In Kurnool an application was made to me for an increase of two Pressmen on Rs. 10 each. The Press Establishment is less in Kurnool than in most other districts, and this increase was strongly recommended by the Board in their Proceedings, dated 15th March 1883, No. 745, paragraph 5. I therefore beg to support it as being necessary.

	Rs.
Tinnevelly one Accountant on	15
Madura „ „ „	20
Tanjore „ „ „	20
South Arcot one „ „	15
Chingleput „ „ „	15

62. In paragraph 7 of G.O. of the 6th February 1883, No. 164, the Government ordered me to inquire whether any need for additional establishments appeared to be owing to the habit of local officers having all papers translated into English. I have not had any such applications, and have only heard that one or two officers were given to this practice. In one case, it was owing to the officer having been recently moved to Malabar and not knowing a word of Malayalam, so that it was absolutely necessary that he should have a good deal of translation of papers done for him, till he could master the language sufficiently to dispense with such aid.

63. In this connection, I trust I shall be pardoned if I venture to touch upon a matter which, while it is scarcely cognate to those which I was deputed to report upon, is still one deeply affecting the efficiency of the administration, and, what is more, one intimately affecting the personal convenience of the officers of Government. I allude to the constant shifting of civilians from district to district. I

do not hesitate to say that it is an evil of great magnitude, because I have had many opportunities of observing the discontent which it creates among officers who are constantly shifted, each move entailing inconvenience or discomfort and often pecuniary loss, and because the mischief it does to the administration is, in the case of Revenue Officers, almost too patent to need demonstration. In the case of Judges, local knowledge is unnecessary and seldom acquired; but in the case of administrative officers local knowledge is every thing. It is, or should be, synonymous with a good knowledge of the language of a district and of its people derived from a long residence among them, which, combined, tend to create that most invaluable possession of a district officer, namely, personal influence, which the system to which I am now directing attention is doing much to destroy. I cannot too earnestly press the matter on the notice of Government, and I venture to suggest that the remedy for it is easy. But two things are necessary. The first is to divide the Presidency into two parts according to its two great lingual divisions of Tamil Districts and Telugu Districts, attaching Canara to the latter and Malabar to the former, and then, so far as the exigencies of the Service will permit, to confine the movements of officers to those districts of which they know the language well. The other is to grade all Sub-Collectors, Head Assistants and Assistants as 1st, 2nd, and 3rd Assistants, and to give them their grade promotion, ordinarily, by seniority without transferring them. Some little difficulties or anomalies might arise, but I think they would be found more nominal than real, and not to be thought of for a moment in comparison with the great gain which would result by keeping officers for some years in one district, and so letting them acquire a knowledge of it, which would be at all times of the greatest value to the Government, but which they have little chance of acquiring now. To give point to my remarks, I beg to quote the cases of the officer recently appointed to act as Judge of Kurnool, who has been moved eight times in twelve months, and of the Vellore Sub-Collectorate, one of the most important in the Presidency, which has changed hands eight or nine times during the last 12 or 15 months. Other cases might also be quoted, but the system that necessitates such changes, (for I presume they are almost unavoidable), seems, I respectfully submit, to need revision.

64. Before concluding my report, I beg to recommend that a special allowance be made to all Revenue employés on small pay in the towns of Cuddapah and Kurnool in compensation for loss of health and outlay on medicines and medical attendance in consequence of fever. I suggest that 5 rupees a-month be allowed to all Clerks drawing 30 Rs. a-month or less, and one rupee a-month to all Peons and menial servants. The point was strongly pressed on my notice by the Collectors of the two districts. As regards Cuddapah the Collector has recently obtained the sanction of Government (G.O., 11th June 1883, Miscellaneous No. 2359, R.D.) to entertain five additional hands in his office to take the place of eight others who were incapacitated from discharging their duties, owing to their constantly suffering from fever which has been more prevalent and severe than usual this year. This is an annually recurring contingency, to meet which I should have been disposed to recommend the permanent entertainment of an additional number of Clerks for the Collector's office, but that I am doubtful whether the plan would answer. The additional establishment might also be attacked with fever, and then temporary hands would have to be taken on in their place. I think, therefore, that, on grounds of economy and expediency, it would be best to give the Collector permission to entertain temporary hands to supply the places of any of his Clerks who may be attacked with fever during the feverish months of the year, and on the same pay; the extra establishment entertained being reported at once and being only entertained when the absentees are compelled to be absent for a fortnight or more. In the Wynaad Taluk of Malabar, too, the Collector recommended that all Revenue officials should get the same rates of Wynaad allowance that employés in other departments receive when employed there, which vary from 20 to 50 per cent. on their salaries. This is as compensation for the feverish nature of the climate, and to meet the unusual expenses of living. I beg to support this recommendation.

65. I subjoin an abstract statement showing the financial result of my proposals, as compared with the cost of the existing Revenue Establishments. The increase for the 14 districts now reported on amounts to Rs. 3,45,372 per annum. This is higher than I had hoped it might be, but not higher than what is necessary, if my proposals are accepted.

Abstract Statement showing the financial Results of the proposals made regarding the Revision of Establishments of the fourteen Districts now reported on.*

Items.	Establishment at present existing.				Establishment proposed in G.O. of 30th March 1882, No. 358, and modified in Board's Proc., dated 16th January 1883, No. 111.				Increase.				Decrease.			
	Talukdars and their Establishments.		Deputy Tahsildars and their Establishments.		Talukdars and their Establishments.		Deputy Tahsildars and their Establishments.		Talukdars and their Establishments.		Deputy Tahsildars and their Establishments.		Talukdars and their Establishments.		Deputy Tahsildars and their Establishments.	
	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.
	NO.	Rs.	NO.	Rs.	NO.	Rs.	NO.	Rs.	NO.	Rs.	NO.	Rs.	NO.	Rs.	NO.	Rs.
1. Tahsildars	115	21,875	..	..	115	21,875	..	..	..	..	..	..	..	..	..	..
2. Taluk Sheristadars or Head Accountants and Treasurers	114	6,850	..	..	114	6,850	..	..	..	..	..	..	..	..	..	..
3. Deputy Tahsildars	..	..	109	8,545	109	8,545	109	8,545	..	..	..	..	..	..	..	..
4. Revenue Inspectors	381	9,340	..	..	445	9,340	445	9,340	64	5,855	187	6,757½	..	..	..	..
5. Gumastahs	990	16,030	200	3,020	1,377	19,050	1,377	19,050	187	6,757½	1,177	16,030	..	..	..	..
6. Shroffs	168	2,160	6	85	190	2,245	190	2,245	27	265	1,177	16,030	..	..	..	..
7. Dufterbunds or Attenders ..	115	806	106	743	221	1,549	221	1,549	106	743	106	743	..	..	..	..
8. Muchis	..	..	..	..	115	..	115	..	115	..	106	743	..	..	..	..
9. Duffadars and Peons ..	2,552	15,564	223	1,344	2,946	16,908	2,946	16,908	394	1,344	223	1,344	..	..	..	..
10. Massalchis and Sweepers ..	230	1,152	108	641	338	1,693	338	1,693	108	541	108	541	..	..	..	..
Total ..	4,655	73,777	751	14,278	5,970	88,055	5,406	88,055	1,201	21,455	1,807	25,465	606	7,400	1,056	11,187
Net Increase ..									595	14,055	751	14,278				

* Tinnevelly, Madura, Trichinopoly, Tanjore, South Arcot, Chingleput, Malabar, Coimbatore, Salem, North Arcot, Bellary, Kurnool, Anantapur, Cuddapah.

ABSTRACT STATEMENT showing the financial Results, &c.—(*Continued*).

	Sub-Collectors' Establishments.						Head Assistant and Special Assistant Collectors' Establishments.						General Duties Deputy Collectors' Establishment.						Collector's Office, Correspondence Department.					
	Existing.		Proposed.		Decrease.		Existing.		Proposed.		Increase.		Existing.		Proposed.		Increase.		Existing.		Proposed.		Increase.	
	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.
	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
Deputy Collector	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	250	1	250	..	..	..	..	..	..
Sheristadar, or Head-quarters Deputy Collector, and Clerks	83	3,395	77	2,655	6	740	57	1,740	77	2,730	20	990	64	1,545	69	2,570	5	1,025	365	16,680	366	16,705	1	25
Muchis	10	100	10	100	..	..	13	130	14	140	1	10	..	..	17	120	17	120	42	518	42	518	..	..
Attenders	10	80	10	80	..	..	14	112	14	112	..	..	16	128	17	136	1	8	224	1,736	224	1,736	..	..
Duffadars	10	100	10	100	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14	196	14	196	..	..
Peons	80	580	60	420	20	160	57	396	70	504	13	108	48	339	68	496	20	157	252	1,903	252	1,903	..	..
Massalchis and Sweepers	20	120	20	120	..	..	14	83	14	84	..	1	16	97	17	103	1	6	56	336	56	336	..	..
Total ..	213	4,375	187	3,475	26	900	155	2,461	189	3,570	34	1,109	144	2,109	1 188	250* 3,425	1 44	250 1,316	953	21,369	954	21,394	1	25

* This is the pay of the new Deputy Collector in Malabar. Being the head of an office, his cost is shown separately from the establishment.

ABSTRACT STATEMENT showing the financial Results, &c.—(*Continued*).

Items.	Collector's Office, Account Department.						Collector's Office, Cash Department.					
	Existing Establishment.		Proposed Establishment.		Increase.		Existing Establishment.		Proposed Establishment.		Increase.	
	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.
	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
Accountants ..	279	7,400	298	8,060	19	660	..	..	..	..	..	..
Cash-keepers ..	..	..	..	..	..	..	14	1,670	14	1,695	..	25
Shroffs ..	..	..	..	..	..	..	42	1,170	49	1,290	7	120
Gollahs ..	..	..	..	..	..	..	51	409	54	433	3	24
Total ..	279	7,400	298	8,060	19	660	107	3,249	117	3,418	10	169

GENERAL ABSTRACT.

Items.	Existing Establishments.		Proposed Establishments.		Increase..		Decrease.	
	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.	No. of Hands.	Cost per Mensem.
	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
Taluk Establishments	5,406	88,055	6,080	1,14,207	674	26,152	..	..
Sub-Collectors' Establishments ..	213	4,375	187	3,475	..	..	26	900
Head Assistant and Special Assistant Collectors' Establishments..	155	2,461	189	3,570	34	1,109	..	..
General Duties Deputy Collector's Establishment	144	2,109	1 188	250 3,425	1 44	250 1,316	.. ..	.. ..
Collector's office, Correspondence Department	953	21,369	954	21,394	1	25	..	..
Collector's office, Account Department	279	7,400	298	8,060	19	660	..	..
Collector's office, Cash Department	107	3,249	117	3,418	10	169	..	..
Total ..	7,257	1,29,018	8,014	1,57,799	783	29,681	26	900
				Net Increase ..	757	28,781		
				Per Annum Rs. ..		3,45,372		

66. In conclusion, I beg to state that, whether my proposals relative to administrative changes are accepted in whole or only in part, it will take some time to give them full effect, and that till that is done and the result can be judged of, the proposed increases of establishment will be needed; but I feel confident that if the greater part of the administrative changes I propose are carried into effect, there will, before long, be found good ground for reducing the strength of taluk establishments at least to their old level, as the efficiency of the employés should then be greatly increased and the amount of work to be done much lessened.

67. The tabular statements relating to the 7 districts of Ganjam, Vizagapatam, Godávari, Kistna, Nellore, Nílgiris, and South Canara will be forwarded with such remarks as may be necessary when the replies to my circular-letter have been received. Up to date only one reply has reached me. The District of Madras being different from all the others will be reported on separately.

I have the honor to be,
Sir,
Your most obedient servant,

(Signed). J. H. Garstin.

Ag. Second Member, Board of Revenue,
On Special Duty.

MADRAS,
June 9, 1883.

[*Statements.*

APPENDIX No. 1.

FORM A.

Diary of *Class Revenue Inspector of* *Firka in the Taluk of* *in the District of*

for the Week ending

Date.	Survey Number and Name of the Village inspected.	Distance from Head-quarters.	Number of Miles travelled.	Arrears of Revenue. Number of Persons in Arrears.	Arrears of Revenue. Total Amount of Arrears outstanding.	Coercive Process adopted. Attachment. Number of Cases.	Coercive Process adopted. Attachment. Amount for which attachments have been made.	Coercive Process adopted. Sale. Number of Cases.	Coercive Process adopted. Sale. Amount realised by Sale of attached Property.	Takkars. Number in each Village.	Takkars. Number inquired into and finally reported.	Fields Azmaished. Total Number.	Fields Azmaished. Extent.	State of the Crops in general.	What Village Accounts examined with remarks on their State.	Number of Kaichits verified with Tandal (No. 10).	Remarks on condition of Irrigation Works.	Number of Births and Deaths entries verified.	Whether the Cattle-pound, if any, examined and the Accounts checked.	Remarks on the state of the Village in general, as to Health, Food, and Water-supply, and Cattle-disease.	Tahsildar's orders.
1	2	3	4	5	Rs. A. P. 6	7	Rs. A. P. 8	9	Rs. A. P. 10	11	12	13	14	15	16	17	18	19	20	21	22

Date of despatch to Tahsildar.
Do. receipt by Taheildar.
Do. return by Tahsildar.
Do. receipt again by Revenue Inspector.

FORM B.

Items.	1	2 Pending at the beginning of the Week.	3 Received during the Week.	4 Total of Columns 2 and 3.	5 Disposed of during the Week.	Remaining. 6 One month in Arrears or less.	Remaining. 7 More than one month and not more than six months in Arrears.	Remaining. 8 More than six months in Arrears.	9 Total.	10 Remarks.
1. Taluk petitions ..										
2. Huzur do.										
3. Takeeds										
4. Petitions relating to the transfer of Putkahs ..										

Original to be kept by the Monegar.

Duplicate to be served on the Defaulter.

Triplicate to be sent to the Tahsildar.

Quadruplicate to be posted up at the village Chavadi or Kovil.

180/1

Notice of Attachment and Sale.

To

Take notice that whereas you are in arrears of Land-revenue to the amount of Rs.
which has been demanded of you, but not paid by you, your personal property and lands, as noted on the back hereof, are hereby distrained and attached, and will be sold to realise the said amount on or after the expiry of thirty days from this date, or on such later date as may be fixed, unless before the date of sale you pay up the arrear, with interest at 12½ per cent. from this date to the date of sale, together with any kist that may have meanwhile fallen due by you.

Take notice further that

(1) If you wish to appeal against this attachment, you can do so to the Tahsildar up to the 20th day from this day.

(2) That interest will be charged on the arrear at the rate of 12½ per cent. per annum, and will be realised along with it.

(3) That you are hereby constituted caretaker on behalf of Government of all the property hereby attached, and that if any of it is made away with by you or with your knowledge before the date of sale, you will be prosecuted under Section 424 of the I.P.C.

(4) That all kists falling due by you in this village between the date of this attachment and the date of sale of your property will be realised from the proceeds of that sale.

(Signed)

Monegar.

Karnam.

180/2

Notice of Attachment and Sale.

To

Take notice that whereas you are in arrears of Land-revenue to the amount of Rs.
which has been demanded of you, but not paid by you, your personal property and lands, as noted on the back hereof, are hereby distrained and attached, and will be sold to realise the said amount on or after the expiry of thirty days from this date, or on such later date as may be fixed, unless before the date of sale you pay up the arrear, with interest at 12½ per cent. from this date to the date of sale, together with any kist that may have meanwhile fallen due by you.

Take notice further that

(1) If you wish to appeal against this attachment, you can do so to the Tahsildar up to the 20th day from this day.

(2) That interest will be charged on the arrear at the rate of 12½ per cent. per annum, and will be realised along with it.

(3) That you are hereby constituted caretaker on behalf of Government of all the property hereby attached, and that if any of it is made away with by you or with your knowledge before the date of sale, you will be prosecuted under Section 424 of the I.P.C.

(4) That all kists falling due by you in this village between the date of this attachment and the date of sale of your property will be realised from the proceeds of that sale.

(Signed)

Monegar.

Karnam.

180/3

Notice of Attachment and Sale.

To

Take notice that whereas you are in arrears of Land-revenue to the amount of Rs.
which has been demanded of you, but not paid by you, your personal property and lands, as noted on the back hereof, are hereby distrained and attached, and will be sold to realise the said amount on or after the expiry of thirty days from this date, or on such later date as may be fixed, unless before the date of sale you pay up the arrear, with interest at 12½ per cent. from this date to the date of sale, together with any kist that may have meanwhile fallen due by you.

Take notice further that

(1) If you wish to appeal against this attachment, you can do so to the Tahsildar up to the 20th day from this day.

(2) That interest will be charged on the arrear at the rate of 12½ per cent. per annum, and will be realised along with it.

(3) That you are hereby constituted caretaker on behalf of Government of all the property hereby attached, and that if any of it is made away with by you or with your knowledge before the date of sale, you will be prosecuted under Section 424 of the I.P.C.

(4) That all kists falling due by you in this village between the date of this attachment and the date of sale of your property will be realised from the proceeds of that sale.

(Signed)

Monegar.

Karnam.

180/4

Notice of Attachment and Sale.

To

Take notice that whereas you are in arrears of Land-revenue to the amount of Rs.
which has been demanded of you, but not paid by you, your personal property and lands, as noted on the back hereof, are hereby distrained and attached, and will be sold to realise the said amount on or after the expiry of thirty days from this date, or on such later date as may be fixed, unless before the date of sale you pay up the arrear, with interest at 12½ per cent. from this date to the date of sale, together with any kist that may have meanwhile fallen due by you.

Take notice further that

(1) If you wish to appeal against this attachment, you can do so to the Tahsildar up to the 20th day from this day.

(2) That interest will be charged on the arrear at the rate of 12½ per cent. per annum, and will be realised along with it.

(3) That you are hereby constituted caretaker on behalf of Government of all the property hereby attached, and that if any of it is made away with by you or with your knowledge before the date of sale, you will be prosecuted under Section 424 of the I.P.C.

(4) That all kists falling due by you in this village between the date of this attachment and the date of sale of your property will be realised from the proceeds of that sale.

(Signed)

Monegar.

Karnam.

List of Lands attached.

Field No.	Description.	Extent.		Assessment.			Remarks.
		ACS.	CS.	RS.	A.	P.	

Defaulter's Signature.

List of Lands attached.

Field No.	Description.	Extent.		Assessment.			Remarks.
		ACS.	CS.	RS.	A.	P.	

Defaulter's Signature.

List of Lands attached.

Field No.	Description.	Extent.		Assessment.			Remarks.
		ACS.	CS.	RS.	A.	P.	

Defaulter's Signature.

List of Lands attached.

Field No.	Description.	Extent.	Assessment.	Remarks.

APPENDIX No. 3.

STATEMENT showing the Area, Population, and Revenue of each of the Divisional Charges in the Madras Presidency.

Districts.	Divisional Officers.	Number of Taluks and Zemindaris.	Area in Square Miles.	Population as per Census of 1881.	Ryotwari Revenue and Zemindari Peishcush.
					RS.
Ganjam.	Collector	Taluks .. 1	278	181,390	2,01,310
		Zemindaris .. 6	303	not known.	89,308
	Principal Assistant Collector.	Taluks .. 1	246	200,419	2,93,361
		Zemindaris .. 32	1,001	not known.	1,89,595
	Senior Assistant Collector.	Taluks .. 1	399	303,303	3,46,160
		Zemindaris .. 15	790	not known.	1,59,708
	Special Assistant Collector.	Maliahs* .. 5	2,774	Do.	50
	Total ..	Taluks .. 3	923	685,112	8,40,831
		Zemindaris .. 58	4,868	1,064,492	4,38,661
Vizagapatam.	Collector	Zemindaris .. 4	433	460,392	not known.
	Principal Assistant Collector.	Taluks .. 2	487	229,502	2,38,451
		Zemindaris .. 3	4,240	337,605	not known.
	Senior Assistant Collector.	Taluks .. †1	170	209,330	1,30,000
		Zemindaris .. 7	3,550	858,964	not known.
	Special Assistant Agent ..	Do. .. 4	8,500	389,348	not known.
	Total ..	Taluks .. 3	657	229,502	3,68,451
		Zemindaris .. 18	16,723	2,255,639	10,52,137
Godávari.	Collector	Taluks .. 1	552	124,314	2,29,185
		Zemindaris .. 3	710	235,780	3,66,186
	Sub-Collector	Taluks .. 3	2,207	590,032	15,90,954
	Head Assistant Collector.	Do. .. 3	2,207	496,978	11,44,394
	General Duties Deputy Collector	Do. .. 2	758	308,752	11,00,782
	Special Assistant Agent ..	Do. .. 1	911	35,656	20,727
	Total ..	Taluks .. 10	6,635	1,555,732	40,86,042
		Zemindaris .. 3	710	235,780	3,66,186
Kistna.	Collector	Taluks .. 2	1,374	274,715	7,57,104
	Sub-Collector	Do. .. 4	2,537	582,449	20,98,505
	Head Assistant Collector.	Do. .. 2	1,107	190,183	3,33,701
		Zemindaris .. 2	1,018	179,566	2,58,559
	General Duties Deputy Collector	Taluks .. 3	2,435	321,567	7,91,704
	Total ..	Taluks .. 11	7,453	1,368,914	39,81,014
		Zemindaris .. 2	1,018	179,566	2,58,559
Nellore.	Collector	Taluks .. 2	1,548	289,193	8,61,697
	Sub-Collector	Taluks .. 3	2,598	424,111	6,73,336
		Do. .. 2	1,180	123,756	..
	Head Assistant Collector.	Zemindaris .. 3	2,036	246,991	4,48,945
	General Duties Deputy Collector.	Taluks .. 1	596	49,774	1,07,171
		Do. .. 2	781	86,411	3,74,347
	Total ..	Zemindaris .. 9	6,778	1,010,069	20,91,149
		Taluks .. 4	1,961	210,167	3,74,347
Cuddapah.	Collector	Taluks .. 1	760	147,353	2,43,829
	Sub-Collector	Do. .. 4	3,837	419,470	5,04,943
	Head Assistant Collector.	Do. .. 3	1,804	278,228	5,76,399
	General Duties Deputy Collector	Do. .. 3	2,344	275,887	4,30,431
	Total ..	Taluks .. 11	8,745	1,121,038	17,55,602

N.B.—The Ryotwari Revenue entered in column 6 is that for Fasli 1291 (1881-82).
* The Maliahs are the Hill Tracts.
† Rented by Messrs. Arbuthnot and Co.

STATEMENT showing the Area, &c.—(*Continued*).

Districts.	Divisional Officers.	Number of Taluks and Zemindaris.	Area in Square Miles.	Population as per Census of 1881.	Ryotwari Revenue and Zemindari Peishcush.
					RS.
Anantapur.	Collector	Taluks .. 1	868	91,816	1,03,466
	Head Assistant Collector..	Do. .. 4	2,634	298,512	3,43,494
	General Duties Deputy Collector	Do. .. 2	1,601	209,561	3,44,245
	Total ..	Taluks .. 7	5,103	599,889	7,91,205
Bellary.	Collector	Taluks .. 2	1,823	232,736	3,04,671
	Head Assistant Collector..	Do. .. 4	2,484	305,868	4,34,770
	General Duties Deputy Collector	Do. .. 2	1,433	187,671	3,73,089
	Total ...	Taluks .. 8	5,740	726,275	11,12,530
Kurnool.	Collector	Taluks .. 2	2,157	167,439	3,16,488
	Head Assistant Collector..	Do. .. 2	1,517	135,479	3,28,933
	General Duties Deputy Collector	Do. .. 2	2,154	193,899	2,00,228
	Do. do. do.	Do. .. 2	1,705	181,734	3,87,818
	Total ..	Taluks .. 8	7,533	678,551	12,33,467
Chingleput.	Collector	Taluks .. 1	507	143,324	2,27,410
	Sub-Collector	Do. .. 3	1,646	525,934	9,44,004
	General Duties Deputy Collector	Do. .. 2	689	312,123	4,61,630
	Total ..	Taluks .. 6	2,842	981,381	16,33,044
North Arcot.	Collector..	Taluks .. 3	1,666	306,873	3,69,782
		Zemindaris .. 1	523	72,143	66,859
	Sub-Collector	Taluks .. 3	1,332	472,250	7,19,001
		Zemindaris .. 1	342	45,184	22,959
	Head Assistant Collector	Taluks .. 1	484	199,177	3,94,505
		Zemindaris .. 2	1,817	393,852	3,52,725
	General Duties Deputy Collector	Taluks .. 2	909	254,918	4,93,828
		Jaghire .. 1	183	73,417	5,078
	Total ..	Taluks .. 9	4,391	1,233,218	19,77,116
		Zemindaris .. 5	2,865	584,596	4,47,621
South Arcot.	Collector	Taluks .. 1	459	298,523	3,81,321
	Sub-Collector	Do. .. 3	2,268	661,379	11,50,431
	Head Assistant Collector..	Do. .. 2	959	452,318	10,06,209
	General Duties Deputy Collector	Do. .. 2	1,187	402,518	6,12,388
	Total ..	Taluks .. 8	4,873	1,814,738	31,50,349
Tanjore.	Collector	Taluks	..	..	..
	Sub-Collector	Do. .. 3	805	723,758	16,49,509
	Head Assistant Collector..	Do. .. 2	518	437,069	11,59,753
	General Duties Deputy Collector	Do. .. 1	672	375,086	6,15,113
	Do. do. do.	Do. .. 2	750	349,753	7,61,265
	Assistant Collector ..	Do. .. 1	909	244,717	1,89,592
	Total ..	Taluks .. 9	3,654	2,130,383	43,75,237

STATEMENT showing the Area, &c.—(*Continued*).

Districts.	Divisional Officers.	Number of Taluks and Zemindaris.	Area in Square Miles.	Population as per Census of 1881.	Ryotwari Revenue and Zemindari Peishcush.
					RS.
Trichinopoly.	Collector	Taluks .. 1	486	335,518	4,20,629
	Head Assistant Collector..	Do. .. 2	1,627	460,058	5,65,849
	General Duties Deputy Collector	Do. .. 2	1,448	419,757	5,11,718
	Total ..	Taluks .. 5	3,561	1,215,033	14,98,196
Madura.	Collector	Taluks .. 2	1,797	364,660	4,76,498
	Sub-Collector	Do. .. 2	1,981	476,298	5,59,889
	Head Assistant Collector..	Zemindaris .. 2	3,663	908,696	6,27,024
	General Duties Deputy Collector	Taluks .. 2	960	419,026	5,58,375
	Total ..	Taluks .. 6	4,738	1,259,984	15,94,762
		Zemindaris .. 2	3,663	908,696	6,27,024
Tinnevelly.	Collector	Taluks .. 1	327	171,378	2,87,085
	Sub-Collector	Do. .. 2	1,628	552,907	7,89,419
	Head Assistant Collector..	Do. .. 3	1,595	479,904	9.21,608
	General Duties Deputy Collector	Do. .. 3	1,831	495,558	8,60,279
	Total ..	Taluks .. 9	5,381	1,699,747	27,98,409
Coimbatore.	Collector	Taluks .. 1	804	267,804	3,12,999
	Sub-Collector	Do. .. 4	2,767	662,179	10,23,254
	Head Assistant Collector..	Do. .. 3	2,035	498,872	7,67,232
	General Duties Deputy Collector	Do. .. 2	2,236	228,835	3,86,091
	Total ..	Taluks .. 10	7,842	1,657,690	24,89,576
Nilgiris.	Collector and Head Assistant Collector	....	957	91,034	88,239
Salem.	Collector	Taluks .. 2	1,839	485,732	5,94,819
	Sub-Collector	Do. .. 3	2,812	388,525	4,33,137
	Head Assistant Collector..	Do. .. 2	1,650	279,433	2,59,741
	General Duties Deputy Collector	Do. .. 2	1,352	445,905	6,41,481
	Total ..	Taluks .. 9	7,653	1,599,595	19,29,178
South Canara.	Collector	Taluks .. 2	1,571	363,088	4,89,137
	Head Assistant Collector..	Do. .. 2	1,299	352,545	5,35,644
	Assistant Collector ..	Do. .. 1	1,032	243,881	2,51,900
	Total ..	Taluks .. 5	3,902	959,514	12,76,681
Malabar.	Collector	Taluks .. 2	341	227,322	1,48,738
	Sub-Collector	Do. .. 3	1,648	699,468	5,35,828
	Head Assistant Collector..	Do. .. 2	1,003	735,108	5,94,602
	Special Assistant Collector.	Do. .. 2	1,774	604,245	4,43,561
	General Duties Deputy Collector	Do. .. 1	999	88,091	1,02,604
	Total ..	Taluks .. 10	5,765	2,354,234	18,25,333

APPENDIX A.

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

Districts.	Taluks.	Area in Square Miles.	Approximate Area of Zemindaris included in the Taluk Area in Column 3.	Number of Ryotwari Puttahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Present average Area in each Revenue Inspector's Range.	Present average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.			Number.	Salaries.			Number.	Cost.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Sq. M.	Sq. M.	No.	No.	Rs.	Sq. M.	No.	No.	Rs.	Sq. M.	No.	No.	Rs.	
Tinnevelly.	1. Tenkarai	553	..	43,662	4	95	138	10,915	7	260	79	6,237	3	165	The additional number of Revenue Inspectors recommended for the Tenkarai and Nanguneri Taluks is owing to their size and the vast number of Palmyrah trees in them which are held on puttah, and have to be counted annually. The large areas of the Inspectors' divisions in the Otapidaram and Sankaranainarkoil Taluks are owing to the inclusion within their limits of considerable Zemindari tracts. No additional Inspectors were asked for them, though the existence of a Zemindari in a taluk ordinarily increases the work of the Revenue Inspectors by throwing on them the duty of appraising and selling property attached by the Zemindar for arrears of rent under Madras Act VIII of 1865.
	2. Tinnevelly	327	..	16,213	4	95	82	4,053	4	150	82	4,053	..	55	
	3. Otapidaram	1,075	713	9,700	3	75	358	3,233	3	110	358	3,233	..	35	
	4. Nanguneri	665	..	19,675	4	95	166	4,919	6	225	111	3,279	2	130	
	5. Satur	548	178	19,180	3	75	183	6,393	3	110	183	6,393	..	35	
	6. Sankaranainarkoil ..	712	354	14,800	3	75	237	4,933	3	110	237	4,933	..	35	
	7. Srivilliputtur ..	571	151	29,821	4	95	143	7,455	5	185	114	5,964	1	90	
	8. Ambasamudram ..	569	314	17,777	3	75	190	5,926	4	150	142	4,444	1	75	
	9. Tenkasi	361	189	10,736	3	75	120	3,579	3	110	120	3,579	..	35	
	Total ..	5,381	..	181,564	31	755	174	5,857	38	1,410	142	4,778	7	655	
Madura.	1. Madura	335	..	24,802	4	95	84	6,200	6	225	56	4,134	2	130	The increases in the number of Revenue Inspectors in the Tirumangalam, Madura, and Dindigul Taluks were strongly pressed for by the local officers on the ground of the existing work being too heavy for the present staff. The Shivaganga and Ramnad Zemindaris have got their own establishments. The area of these Zemindaris is 3,663 square miles, and is not included in any of the taluk areas given in this statement. There are other Zemindaris, however, in all the taluks, and their areas are included in the taluk areas given in this statement. The jungly character of the Palni and Peryakulam Taluks raises the average areas of the Revenue Inspectors' ranges.
	2. Melur	628	200	25,152	3	75	207	8,384	4	150	157	6,288	1	75	
	3. Dindigul	1,071	300	30,759	4	95	268	7,690	6	225	179	5,126	2	130	
	4. Peryakulam ..	1,169	696	28,239	3	75	390	9,413	4	150	292	7,060	1	75	
	5. Palani	910	507	12,377	3	75	303	4,126	4	150	228	3,094	1	75	
	6. Tirumangalam ..	625	106	32,414	4	95	156	8,103	6	225	104	5,402	2	130	
	Total ..	4,738	..	153,743	21	510	226	7,321	30	1,125	158	5,125	9	615	
Trichinopoly.	1. Trichinopoly ..	486	..	28,102	4	95	122	7,025	8	300	61	3,513	4	205	The large number of Revenue Inspectors for the Trichinopoly Taluk was stated by the local officers to be absolutely necessary on account of the heavy revenue work of all kinds in the taluk. There are Zemindaris in all the taluks, excepting Trichinopoly, and their areas are included in the taluk areas here given.
	2. Museri	748	140	31,296	4	95	187	7,824	4	150	187	7,824	..	55	
	3. Kulitalai	879	219	12,346	3	75	293	4,115	4	150	220	3,086	1	75	
	4. Perambalur ..	686	70	36,515	3	75	229	12,172	4	150	171	9,129	1	75	
	5. Udayarpalaiyam ..	762	220	37,279	4	95	190	9,320	6	225	127	6,213	2	130	
	Total ..	3,561	..	145,538	18	435	198	8,085	26	975	137	5,598	8	540	

STATEMENT showing the present and proposed Staff of Revenue Inspectors, with the Areas of their present and future Ranges—(*Continued*).

Districts.	Taluks.	Area in Square Miles.	Approximate Area of Zemindaris included in the Taluk Area in Column 3.	Number of Ryotwari Puttahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Present average Area in each Revenue Inspector's Range.	Present average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.			Number.	Salaries.			Number.	Cost.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Sq. M.	Sq. M.	No.	No.	Rs.	Sq. M.	No.	No.	Rs.	Sq. M.	No.	No.	Rs.	
Tanjore	1. Negapatam	239	..	12,996	3	75	80	4,332	3	110	80	4,332	..	35	The additional number of Revenue Inspectors proposed for this district is, in my opinion, not too large, considering the great amount of work to be done. In Tanjore and Pattukota Taluks there are Zemindaris, the areas of which are included in the taluk areas. This entails additional work on the Revenue Inspectors.
	2. Nanilam	279	..	18,519	4	95	70	4,630	5	135	56	3,704	1	90	
	3. Tanjore	672	122	38,301	4	95	168	9,575	7	260	96	5,473	3	165	
	4. Kumbakonum ..	314	..	19,834	4	95	79	4,959	7	260	45	2,833	3	165	
	5. Pattukotta	909	178	11,291	3	75	303	3,764	5	185	182	2,258	2	110	
	6. Mayavaram ..	332	..	14,770	3	75	111	4,923	5	185	66	2,954	2	110	
	7. Shiyali	159	..	5,083	3	75	53	1,694	3	110	53	1,694	..	35	
	8. Tiruturaipundy ..	466	..	9,817	4	95	116	2,454	5	185	93	1,963	1	90	
	9. Mannargudi ..	284	..	15,595	3	75	95	5,198	4	150	71	3,899	1	75	
	Total ..	3,654	..	146,206	31	755	118	4,716	44	1,630	83	3,323	13	875	
South Arcot.	1. Chidambram ..	393	..	33,990	4	95	98	8,497	7	260	56	4,856	3	165	I have recommended a much larger increase in the number of Revenue Inspectors in this district than in any other for this reason: the number of holdings in the district is far in excess of any district in the Presidency, each Inspector having on an average to look after nearly 11,000. Even after the addition of 25 Inspectors, the average area of the range of each Inspector is larger than in Tanjore with nearly double the number of holdings. From an intimate personal acquaintance with the district, I can give it as my opinion, with confidence, that the increases recommended are not more than what are needed. Tiruvannamalai is a large and jungly but sparsely-populated taluk. There is a Zemindari in it. There are also many Inamdars and other landed proprietors in the other taluks of the district.
	2. Tindivanam ..	816	..	53,985	4	95	204	13,496	8	300	102	6,748	4	205	
	3. Tiruvannamalai ..	944	39	22,573	3	75	315	7,524	7	260	135	3,225	4	165	
	4. Villupuram ..	508	..	44,680	4	95	127	11,170	7	260	73	6,383	4	185	
	5. Vriddhachallam ..	566	..	40,893	4	95	141	10,223	6	225	94	6,815	3	165	
	6. Cuddalore	459	..	43,025	4	95	115	10,756	7	260	66	6,146	2	130	
	7. Kallakurchi ..	607	..	39,723	3	75	202	13,241	6	225	101	6,620	3	165	
	8. Tirukoilur ..	580	20	42,890	4	95	145	10,722	7	260	83	6,127	3	150	
	Total ..	4,873	..	321,759	30	720	162	10,725	55	2,050	89	5,850	25	1,330	
Chingleput.	1. Madurantakam ..	696	164	13,458	4	95	174	3,364	5	185	139	2,692	1	90	The increase in the number of Revenue Inspectors (10) is large for so small a district, but not at all larger than necessary, considering the litigious character of the people. With this addition, the average charge of each Revenue Inspector will comprise 9½ square miles with about 2,300 holdings. In all the taluks there are Zemindaris, the areas of which are included in the taluk areas, as shown in column 4. This gives additional work to the Revenue Inspectors, as already explained.
	2. Saidapet	342	14	10,233	4	95	85	2,558	6	225	57	1,708	2	130	
	3. Conjeeveram ..	514	53	14,826	4	95	128	3,706	5	185	103	2,968	1	90	
	4. Chingleput ..	436	57	9,086	3	75	145	3,029	5	185	87	1,817	2	110	
	5. Ponneri	347	17	10,593	3	75	116	3,531	5	185	69	2,119	2	110	
	6. Tiruvallur	507	51	13,686	3	75	169	4,562	5	185	101	2,737	2	110	
	Total ..	2,842	..	71,881	21	510	135	3,422	31	1,160	95	2,319	10	550	
Bellary.	1. Bellary	925	..	12,990	3	75	308	4,330	4	150	231	3,248	1	75	The Irrigation Channels from the Tungabadra give a good deal of additional work and necessitate the appointment of two extra Revenue Inspectors in the Hospet Taluk. The size of the Kudligi Taluk combined with the large number of holdings justifies the appointment of two extra Revenue Inspectors to it.
	2. Rayadrug	898	..	6,601	3	75	299	3,300	4	150	224	1,650	1	75	
	3. Kudligi	839	..	11,241	3	75	280	3,747	5	185	168	2,248	2	110	
	4. Huvinahadgalli ..	534	..	9,757	3	75	178	3,252	3	110	178	3,252	..	35	
	5. Harpanahalli ..	631	..	10,547	3	75	210	3,516	3	110	210	3,516	..	35	
	6. Hospet	480	..	7,904	3	75	160	2,635	5	185	96	1,581	2	110	
	7. Alur	646	..	7,299	3	75	215	2,433	3	110	215	2,433	..	35	
	8. Adoni	787	..	11,671	3	75	262	3,890	4	150	197	2,918	1	75	
	Total ..	5,740	..	78,010	24	600	239	3,250	31	1,150	185	2,516	7	550	
Kurnool.	1. Nandikotkur ..	1,323	..	8,082	3	75	441	2,694	4	150	331	2,020	1	75	The district of Kurnool is hilly, jungly, and very sparsely populated, the average population of the district being only about 90 persons per square mile; hence the very large size of the Revenue Inspectors' divisions. In Sirvel and Nandikotkur the work entailed by the Canal Irrigation is heavy; an additional Revenue Inspector is, therefore, provided for each of these two taluks. Each of the taluks of the Pattikonda and Markapur (of which the areas are respectively 1,134 and 1,110 square miles) requires an additional Inspector. The Collector assured me that there was no necessity to split any of the taluks on account of their size.
	2. Ramallakot ..	834	..	8,014	4	95	208	2,003	4	150	208	2,003	..	55	
	3. Pattikonda ..	1,134	..	12,184	3	75	378	4,061	4	150	283	3,046	1	75	
	4. Koilkuntla ..	571	..	10,248	3	75	190	3,416	3	110	190	3,416	..	35	
	5. Nandyal	894	..	9,739	4	95	223	2,435	4	150	223	2,435	..	55	
	6. Sirvel	623	..	7,727	3	75	208	2,576	4	150	156	1,932	1	75	
	7. Cumbum	1,044	..	13,507	3	75	348	4,502	3	110	348	4,502	..	35	
	8. Markapur	1,110	..	9,515	3	75	370	3,172	4	150	277	2,379	1	75	
	Total ..	7,533	..	79,016	26	640	290	3,039	30	1,120	251	2,634	4	480	
Anantapur.	1. Gooty	1,010	..	9,810	4	95	252	2,452	4	150	252	2,452	..	55	Two additional Revenue Inspectors were asked for for the Dharmaveram Taluk, owing to its size, viz., 1,192 square miles. The application seemed reasonable, and provision is made accordingly in the statement.
	2. Tadpatri	590	..	11,283	4	95	147	2,821	4	150	147	2,821	..	55	
	3. Anantapur	868	..	9,411	3	75	289	3,137	3	110	289	3,137	..	35	
	4. Dharmaveram ..	1,192	..	9,259	3	75	397	3,086	5	185	238	1,852	2	110	
	5. Penukonda ..	655	..	7,379	3	75	218	2,460	3	110	218	2,460	..	35	
	6. Hindupur ..	425	..	7,905	3	75	142	2,635	3	110	142	2,635	..	35	
	7. Madakasera ..	362	..	6,633	3	75	121	2,211	3	110	121	2,211	..	35	
	Total ..	5,103	..	61,680	23	565	222	2,682	25	925	204	2,467	2	360	
Malabar.	1. Kottayam	462	..	13,189	3	75	154	4,396	3	110	154	4,396	..	35	Three additional Revenue Inspectors were asked for for the Wynaad Taluk, where there are now only two on 30 and 25 Rs. respectively. The taluk is a large one, being nearly 1,000 square miles in area, very jungly and feverish, with a very heavy rainfall. Under circumstances less severe in their character, the Revenue Inspectors on the Nilgiris get Rs. 50 and 40 each. I consider that the Wynaad Inspectors should be at least as well paid, and that instead of two as at present (who are unable to do all the work) there should be four.
	2. Chirakal	648	..	17,474	3	75	216	5,825	3	110	216	5,825	..	35	
	3. Kurambranad ..	538	..	15,771	3	75	179	5,257	4	150	134	3,943	1	75	
	4. Palghat	613	..	27,926	3	75	204	9,309	4	150	153	6,981	1	75	
	5. Ponnany	390	..	37,383	4	105	97	9,346	5	185	78	7,476	1	80	
	6. Ernad	811	..	24,231	3	75	270	8,077	4	150	203	6,058	1	75	
	7. Walluvanad ..	963	..	24,194	3	75	321	8,065	4	150	241	6,048	1	75	
	8. Cochin	2	..	737	..	..	..	..	..	..	..	..	..	..	
	9. Calicut	339	..	11,389	3	75	113	3,796	3	110	113	3,796	..	35	
	10. Wynaad	999	..	7,452	2	55	499	3,726	4	180	250	1,863	2	125	
	Total ..	5,765	..	179,746	27	685	213*	6,645*	34	1,295	169	5,265	7	610	* Exclusive of the Cochin Taluk.

STATEMENT showing the present and proposed Staff of Revenue Inspectors, with the Areas of their present and future Ranges—(*Continued*).

Districts.	Taluks.	Area in Square Miles.	Approximate Area of Zemindaris included in the Taluk Area in Column 3.	Number of Ryotwari Puttahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Present average Area in each Revenue Inspector's Range.	Present average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.			Number.	Salaries.			Number.	Cost.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Sq. M.	Sq. M.	No.	No.	Rs.	Sq. M.	No.	No.	Rs.	Sq. M.	No.	No.	Rs.	
Coimbatore.	1. Coimbatore ..	804	..	31,241	4	95	201	7,810	5	185	161	6,248	1	90	There are large areas of jungle in Bhavani, Satyamangalam, and Kollegal; hence the size of the Revenue Inspectors' Divisions in them. The inclusion of certain Zemindaris in the taluk areas of Karur, Pollachi, and Udamalpet Taluks necessitates increasing the Revenue Inspecting staff in them.
	2. Erode	598	..	30,033	4	95	149	7,508	5	185	120	6,006	1	90	
	3. Dharapuram ..	835	..	24,091	3	75	278	8,030	4	150	209	6,023	1	75	
	4. Karur	612	37	18,752	3	75	204	6,251	4	150	153	4,688	1	75	
	5. Bhavani	722	..	14,376	3	75	241	4,792	3	110	241	4,792	..	35	
	6. Pollachi	710	356	10,419	3	75	237	3,473	3	110	237	3,473	..	35	
	7. Palladam	742	..	28,501	4	95	185	7,125	6	225	124	4,750	2	130	
	8. Udamalpet	583	216	13,155	3	75	194	4,385	3	110	194	4,385	..	35	
	9. Satyamangalam ..	1,174	..	25,589	4	95	294	6,397	5	185	235	5,118	1	90	
	10. Kollegal	1,062	..	16,061	3	75	354	5,354	3	110	354	5,354	..	35	
	Total ..	7,842	..	212,218	34	830	231	6,242	41	1,520	191	5,176	7	690	
Salem.	1. Salem	1,072	100	30,362	4	95	268	7,590	5	185	214	6,072	1	90	One-third of the whole district is held on Mittadari tenure which is almost identical with Zemindari. The areas of these mittahs are included in the Taluk areas given in columns 3 and 8. A great part of the Hosur Taluk is covered with jungle; hence the very large size of the Revenue Inspectors' Divisions. No additional aid was asked for by the local officers. The sales of land for arrears of rent are very numerous in Namakal and Trichengode; hence the need for two more Inspectors in each.
	2. Atur	767	70	30,005	3	75	256	10,002	3	110	256	10,002	..	35	
	3. Namakal	715	230	16,670	3	75	238	5,557	5	185	143	3,334	2	110	
	4. Tiruchengode ..	637	190	18,944	4	95	159	4,736	6	225	106	3,157	2	130	
	5. Dharmapuri ..	937	200	16,830	3	75	312	5,610	4	150	234	4,208	1	75	
	6. Krishnagiri ..	657	200	11,658	3	75	219	3,853	3	110	219	3,853	..	35	
	7. Hosur	1,218	330	17,396	3	75	406	5,799	3	110	406	5,799	..	35	
	8. Tirupatur	741	150	7,551	3	75	247	2,517	4	150	185	1,888	1	75	
	9. Uttankarai	909	150	12,554	3	75	303	4,185	4	150	227	3,138	1	75	
	Total ..	7,653	..	161,870	29	715	264	5,582	37	1,375	207	4,375	8	660	

STATEMENT showing the present and proposed Staff of Revenue Inspectors, with the Areas of their present and future Ranges—(Continued).

Districts.	Taluks.	Area in Square Miles.	Approximate Area of Zemindaris included in the Taluk Area in Column 3.	Number of Ryotwari Puttahs or Holdings.	Present Number and Salaries of Revenue Inspectors.		Present average Area in each Revenue Inspector's Range.	Present average Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Proposed Number and Salaries of Revenue Inspectors.		Proposed average Area of each Revenue Inspector's Range.	Proposed Number of Ryotwari Puttahs in each Revenue Inspector's Range.	Increase in the Number and Cost of Revenue Inspectors.		Remarks.
					Number.	Salaries.			Number.	Salaries.			Number.	Cost.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Sq. M.	Sq. M.	No.	No.	Rs.	Sq. M.	No.	No.	Rs.	Sq. M.	No.	No.	Rs.	
North Arcot.	1. Arcot	432	..	26,568	4	95	108	6,642	5	185	86	5,314	1	90	The areas of the Kangundi, Karvetnuggar, Kalastri, and Punganur Zemindaris and the Arni Jaghire, making a total of 2,865 square miles, are not included in the figures given in columns 3, 8 and 12, as the Zemindaris themselves are not included within the limits of any Government taluk. There are other Zemindaris, however, which are included within the limits of the taluks of Wallajápet, Chandragiri, and Chittoor. All these Zemindaris give a good deal of work to the Revenue Inspectors. An extra Revenue Inspector is recommended for the Palmaner Taluk owing to the feverish climate there, one of the present staff being usually absent on sick leave, and two for Wandiwash owing to the heavy work entailed on the present Inspectors by the large number of holdings that have to be looked after.
	2. Chittoor	671	75	31,193	4	95	168	7,798	5	185	134	6,239	1	90	
	3. Palmaner	447	..	13,394	3	75	149	4,435	4	150	112	3,326	1	75	
	4. Walajapet	484	37	26,446	4	95	121	6,611	5	185	97	5,289	1	90	
	5. Polur	443	..	19,880	3	75	148	6,627	4	150	111	4,970	1	75	
	6. Vellore	454	..	19,033	3	75	151	6,344	3	110	151	6,344	..	35	
	7. Chandragiri ..	548	182	8,091	3	75	183	2,697	3	110	183	2,697	..	35	
	8. Gudiyatam	446	..	20,272	3	75	149	6,757	4	150	111	5,068	1	75	
	9. Wandiwash ..	466	..	30,465	4	95	116	7,616	6	225	78	5,077	2	130	
	Total ..	4,391	..	195,252	31	755	141	6,298	39	1,450	113	5,006	8	695	
Cuddapah.	1. Jammalamadugu ..	616	..	9,933	3	75	205	3,311	3	110	205	3,311	..	35	In Pullampet, Cuddapah, Jammalamadugu, Pulivendla, Rayachoti, Kadiri, Vayalpad and Madanapalle there is a good deal of jungle which makes the average sizes of the Revenue Inspectors' ranges larger than they would otherwise be. Owing to the very hilly character of the Pullampet Taluk and the abundance of irrigation works, two extra Revenue Inspectors are recommended for it. In Rayachoti an additional Inspector is provided for owing to the great amount of travelling at present entailed on the existing staff. The irrigation in Cuddapah and Proddutur Taluks requires another Inspector in each, while the size of the Subdivision Taluks of Kadiri, Madanapalle, and Vayalpad requires the number of these officers to be increased in each of them.
	2. Badvel	755	..	11,594	3	75	252	3,865	3	110	252	3,865	..	35	
	3. Rayachoti	998	..	14,870	3	75	333	4,957	4	150	249	3,718	1	75	
	4. Vayalpad	831	..	15,812	3	75	277	5,271	4	150	208	3,953	1	75	
	5. Madanapalle ..	843	..	11,586	4	95	211	2,896	5	185	169	2,317	1	90	
	6. Kadiri	1,165	..	12,805	3	75	388	4,268	4	150	291	3,201	1	75	
	7. Proddutur	487	..	10,389	3	75	162	3,463	4	150	122	2,597	1	75	
	8. Pulivendla	701	..	12,997	3	75	234	4,332	3	110	234	4,332	..	35	
	9. Siddhavattam ..	610	..	9,698	3	75	203	3,233	3	110	203	3,233	..	35	
	10. Cuddapah	760	..	18,272	4	95	190	4,568	5	185	152	3,654	1	90	
	11. Pullampet	979	..	17,134	3	75	326	5,711	5	185	196	3,427	2	110	
	Total ..	8,745	..	145,090	35	865	250	4,145	43	1,595	203	3,374	8	730	

APPENDIX B.

STATEMENT showing the existing and proposed Scales of Taluk Establishments in the Madras Presidency.

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Tinnevelly.	Tinnevelly.		1	Rs. 225	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7	..	Rs. ..	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	Rs. ..	N.B.—In this statement the plain figures represent the existing scale, and the Clarendon figures the proposed scale of establishments.
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	2	20	..	..	..	..	1	7	..	..	1	8	22	132	2	10	43	707	
			1	225	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	4	150	11	220	2	25	1	7	1	7	1	8	22	132	2	10	46	834	
		Palamkota	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Palamkota	..	..	1	100	..	..	..	..	{1 1}	{20 15}	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Tinnevelly	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	170	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	229	
	Otapidaram.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	..	..	1	20	..	..	..	..	..	..	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	1	50	1	40	1	30	1	15	1	7	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	35	{1 1 2}	{25 22½}	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	9	190	2	25	1	7	1	7	1	8	21	126	2	10	42	683	
		Tuticorin ..	..	..	..	..	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	154	
		Vellatikolam ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
			..	..	2	170	..	..	..	..	4	60	..	..	2	14	..	..	..	..	4	24	2	10	14	278	
		Tuticorin	..	..	1	100	..	..	..	..	{1 1}	{20 15}	..	..	1	7	..	..	..	..	2	6	1	5	7	159	
		Vellatikolam	..	..	1	70	..	..	..	..	{1 1}	{20 15}	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Otapidaram	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	3	240	..	..	..	..	4	70	..	..	2	14	..	..	..	..	4	24	2	10	15	358	
	Tenkarai.	—	1	250	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			1	250	..	..	1	60	2	20	..	..	..	..	..	..	..	..	1	8	22	132	2	10	43	732	
			1	Rs. 225	..	Rs. ..	1	Rs. 60	4	Rs. 95	9	Rs. 145	2	Rs. 25	1	Rs. 7											

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Tinnevelly—(*Continued*).	Tenkarai—(*Continued*).		1	250	..	..	1	50	7	260	10	205	2	25	1	7
		Kulasekarapatnam	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Srivikuntam	..	..	1	70	..	..	..	..	2	15	..	..	1	7
			..	..	2	170	..	..	..	..	4	60	..	..	2	14
		Kulasekarapatnam	..	..	1	100	..	..	..	..	1	20	..	..	1	7
		Srivikuntam	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	170	..	..	..	..	2	35	..	..	1	7
	Nanguneri.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	200	..	..	1	60	4	95	9	145	2	25	1	7
			1	200	..	..	1	50	3	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	200	..	..	1	50	6	225	11	220	2	25	1	7
		Rathapuram	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Rathapuram	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Nanguneri	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	..	..
	Tenkasi.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	8	130	1	15	1	7
			1	175	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	175	..	..	1	50	3	110	9	190	2	25	1	7
		Tenkasi	..	..	1	70	..	..	..	..	..	..	..	..	..	..

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
1	7	1	8	25	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	25	150	2	10	51	972	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	4	24	2	10	14	278	
..	..	..	..	2	6	1	5	7	159	Provision is made here for the Sub-Magistrate of Srivikuntam becoming the Cusbah Magistrate. His establishment would thus be abolished and its cost Rs. 54 saved. Clerks would be supplied him from the Taluk Establishment.
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	229	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	682	
1	7	1	8	24	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	24	144	2	10	50	896	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	606	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	42	708	
..	..	..	..	..	..	..	..	1	70	

STATEMENT showing the existing and proposed Scales of Taluk Establishments in the Madras Presidency—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		* Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Tinnevelly—(*Continued*).	Ambasamudram.		1	Rs. 225	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	3	75	9	145	2	25	1	7	..	..	1	8	21	126	2	10	41	681	
			1	225	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	4	150	11	220	2	25	1	7	1	7	1	8	22	132	2	10	46	834	
		Ambasamudram ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Srivilliputtur.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	4	95	9	145	2	25	1	7	..	..	1	8	22	132	2	10	43	682	
			1	200	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	23	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Vatrayiruppu ..	1	200	..	..	1	50	5	185	11	220	2	25	1	7	1	7	1	8	23	138	2	10	48	850	
			..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Vatrayiruppu ..	..	..	1	70	..	..	..	..	{1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Srivilliputtur ..	..	..	1	70	..	..	..	..	{1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Satur.		1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Viruthapatti ..	1	150	..	..	1	50	3	110	9	190	2	25	1	7	1	7	1	8	21	126	2	10	42	683	
			..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Viruthapatti ..	..	..	1	70	..	..	..	..	{1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Satur	..	..	1	70	..	..	..	..	{1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	..	..	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Sankaranainarkoil.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	631	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildar's Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Tinnevelly—(*Continued*).	Sankaranainarkoil—(*Continued*).		1	Rs. 200	..	Rs. ..	1	Rs. 50	1	Rs. 40	1	Rs. 30	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
			1	200	..	..	1	50	3	110	10	205	2	25	1	7
		Sankaranainarkoil ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..
		Total of Taluk Establishments ..	9	1,775	..	..	9	540	31	755	77	1,245	14	185	9	63
			9	1,775	..	..	9	450	38	1,410	91	1,860	18	225	9	63
		Increase ..	..	..	..	..	..	..	7	655	14	615	4	40	..	..
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	8	650	..	..	..	..	16	240	..	..	8	56
			..	..	16	1,210	..	..	..	..	14	245	..	..	7	49
		Increase ..	..	..	8	560	..	..	..	..	..	5	..	..	..	..
		Decrease ..	..	..	..	..	..	..	..	..	2	.	..	..	1	7
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	9	1,775	8	650	9	540	31	755	93	1,485	14	185	17	119
			9	1,775	16	1,210	9	450	38	1,410	105	2,105	18	225	16	112
		Increase ..	..	..	8	560	..	..	7	655	12	620	4	40	..	..
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	1	7
Madura.	Periyakulam.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	150	..	..	1	60	3	75	9	145	1	15	1	7
			1	150	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
		Chinnamanur ..	1	150	..	..	1	50	4	150	11	220	2	25	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Chinnamanur ..	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Periyakulam ..	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	Rs. 7	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	43	748	
..	..	..	..	..	..	..	..	1	70	
..	..	9	72	193	1,158	18	90	369	5,888	
9	63	9	72	200	1,200	18	90	410	7,208	
9	63	..	..	7	42	..	..	41	1,415	Nett Increase .. .. No. 41 Rs. 1,325
..	..	..	..	..	..	..	..	..	90	
..	..	..	..	16	96	8	40	56	1,082	
..	..	..	..	14	84	7	35	58	1,623	
..	..	..	..	..	..	..	..	8	565	Nett Increase .. .. No. 2 Rs. 541
..	..	..	..	2	12	1	5	6	24	
..	..	9	72	209	1,254	26	130	425	6,965	
9	63	9	72	214	1,284	25	125	468	8,831	
9	63	..	..	5	30	..	..	45	1,968	Total Nett Increase .. .. .. No. 43 Rs. 1,866
..	..	..	..	..	..	1	5	2	102	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	596	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	46	759	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Madura—(*Continued*).	Melur.		1	Rs. 175	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. ..
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
			1	175	..	..	1	50	4	150	11	220	2	25	1	7
		Melur	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Dindigul.		1	200	..	..	1	60	1	30	2	20	1	15	1	..
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	200	..	..	1	60	4	95	9	145	2	25	1	7
			1	200	..	..	1	50	3	40	1	30	1	15	1	..
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
			1	200	..	..	1	50	6	225	11	220	2	25	1	7
		Vedasundur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Nelakottai	..	..	1	70	..	..	..	..	2	15	..	..	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
			..	..	2	140	..	..	..	..	4	60	..	..	2	14
		Vedasundur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Nelakottai	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Dindigul	..	..	1	70	..	..	..	..	1	15	..	..	1	..
			..	..	1	70	..	..	..	..	1	20	..	..	..	..
			..	..	3	210	..	..	..	..	1	15	..	..	2	14
	Palani.		1	150	..	..	1	60	1	30	4	70	..	..	..	..
			..	..	..	..	..	..	1	25	2	20	1	15	1	7
			..	..	..	..	..	..	1	20	7	15	..	..	..	..
			1	150	..	..	1	60	3	75	..	..	..	..	..	..
			1	150	..	..	1	50	2	40	9	145	1	15	1	7
			..	..	..	..	..	..	2	35	1	30	1	15	1	..
			..	..	..	..	..	..	..	..	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	150	..	..	1	50	4	150	9	190	2	25	1	7
		Kodakanal	..	..	1	100	..	..	..	..	1	20	..	..	..	..
		Kodakanal ..	..	..	..	..	..	..	..	..	1	15	..	..	..	..
		Palani	..	..	1	100	..	..	..	..	1	20	..	..	..	..
			..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	170	..	..	..	..	2	35	..	..	..	..

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	784	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	682	
1	7	1	8	24	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	24	144	2	10	50	896	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	4	24	2	10	14	248	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	4	24	2	10	15	328	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	596	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	44	729	
..	..	..	..	2	7	1	5	6	154	
..	..	..	..	2	7	1	5	6	154	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	14	1	5	7	224	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors		Gumastahs.		Shroffs.		Dufferbunds or Attenders	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Madura—(*Continued*).	Madura.		1	225	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	225	..	..	1	60	4	95	9	145	1	15	1	7
			1	225	..	..	1	50	3	40	1	30	1	15	1	..
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17⅓	..	..	..	..
			1	225	..	..	1	50	6	225	11	220	2	25	1	7
		Madura	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Madura Town ..	..	..	1	100	..	..	..	..	{1	20}	..	..	1	7
		Madura (Taluk Cusbah).	..	..	1	70	..	..	..	..	{1	15}	..	..	..	..
			..	..	2	170	..	..	..	..	2	35	..	..	1	7
	Tirumangalam.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	200	..	..	1	60	4	95	9	145	2	25	1	7
			1	200	..	..	1	50	3	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17¼	..	..	..	..
		Usalampatti ..	1	200	..	..	1	50	6	225	12	235	2	25	1	7
		Usalampatti ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Tirumangalam ..	..	..	1	70	..	..	..	..	{1	20}	..	..	1	7
			..	..	1	70	..	..	..	..	{1	15}	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
		Zemindari Stations.														
		Teruvadanai ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Ramnad	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Do. Branch Treasury	..	..	..	..	..	..	..	..	{1	35}	1	7		
		Mudukalatur ..	..	..	1	70	..	..	..	..	{1	15}				
		Tiruchuli	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Tirupatur	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Sivaganga	..	..	1	100	..	..	..	..	2	15	..	..	1	7
			..	..	6	540	..	..	..	..	12	180	2	50	7	49
		Tiruvadanai ..	..	..	1	70	..	..	..	..	{1	20}	..	..	1	7
		Ramnad	..	..	1	100	..	..	..	..	{1	15}				
		Do. Branch Treasury.	..	..	..	..	..	..	..	..	{1	20}	..	..	1	7
		Mudukalatur ..	..	..	1	70	..	..	..	..	{1	15}				
		Tiruchuli	..	..	1	100	..	..	..	..	{1	20}	..	..	1	7
											{1	15}				

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	42	697	
1	7	1	8	24	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	24	144	2	10	50	921	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	229	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	682	
1	7	1	8	24	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	24	144	2	10	51	911	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	..	..	1	5	4	62	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	12	72	7	35	46	926	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	..	..	1	5	4	62	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	6	1	5	7	159	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbands or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Madura—(*Continued*).		*Zemindari Stations*—(Contd.)		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
		Tirupatur	..	..	1	100	..	..	..	..	1 1	20 15	..	..	1	7
		Sivaganga	..	..	1	100	..	..	..	..	1 1	20 15	..	..	1	7
			..	..	6	540	..	..	..	..	12	210	2	50	7	49
		Total of Taluk Establishments ..	6	1,100	..	..	6	360	21	510	54	870	8	110	6	42
			6	1,100	..	..	6	300	30	1,125	65	1,305	12	150	6	42
		Increase ..	..	..	..	..	..	..	9	615	11	435	4	40	..	..
		Decrease ..	..	..	..	..	..	60	..	..	..	..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	12	1,020	..	..	..	..	24	365	2	50	12	84
			..	..	18	1,440	..	..	..	..	24	420	2	50	13	84
		Increase ..	..	..	6	420	..	..	..	..	..	55	..	..	..	..
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	6	1,100	12	1,020	6	360	21	510	78	1,235	10	160	18	126
			6	1,100	18	1,440	6	300	30	1,125	89	1,725	14	200	18	126
		Increase ..	..	..	6	420	..	..	9	615	11	490	4	40	..	..
		Decrease ..	..	..	..	..	..	60	..	..	..	..	..	..	..	..
	Trichinopoly.	Trichinopoly.	1	250	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	250	..	..	1	60	4	95	9	145	2	25	1	7
			1	250	..	..	1	50	4	40	1	30	1	15	1	7
			..	..	..	..	..	..	4	35	1 1	25 22½	1	10	..	..
			..	..	..	..	..	..	..	..	3	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	250	..	..	1	50	8	300	13	255	2	25	1	7
		Trichinopoly Town .	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Lalugudi	..	..	1	100	..	..	..	..	2	15	..	..	1	7
			..	..	2	200	..	..	..	..	4	60	..	..	2	14
		Trichinopoly Town ..	..	..	1	100	..	..	..	..	1	20	..	..	1	7
		Lalugudi	..	..	1	100	..	..	..	..	1	15	..	..	1	7
		Trichinopoly (Taluk Cusbah).	..	..	1	70	..	..	..	..	1 1	20 15	..	..	..	..
			..	..	3	270	..	..	..	..	4	70	..	..	2	14
	Museri.		1	225	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	225	..	..	1	60	4	95	9	145	2	25	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	12	72	7	35	46	956	
..	..	6	48	129	774	12	60	248	3,874	
6	42	6	48	138	828	12	60	287	5,000	
6	42	..	..	9	54	..	..	39	1,186	
..	..	..	..	..	..	..	..	..	60	Nett Increase .. .. No. 39 Rs. 1,126
..	..	..	..	24	146	13	65	87	1,730	
..	..	..	..	24	146	13	65	93	2,205	
..	..	..	..	..	..	..	..	6	475	
..	..	..	..	..	..	..	..	.	..	Nett Increase .. .. No. 6 Rs. 475
..	..	6	48	153	920	25	125	335	5,604	
6	42	6	48	162	974	25	125	380	7,205	
6	42	..	..	9	54	..	..	45	1,661	
..	..	..	..	..	..	..	..	..	60	
..	.	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	732	
1	7	1	8	26	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	26	156	2	10	56	1,068	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	4	24	2	10	14	308	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	4	24	2	10	15	388	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	707	

Total Nett Increase .. .. .. No. 45 Rs. 1,601

		Trichinopoly ..	Museri .	Kulitalai ..	Perambalur ..	Udayarpalaiyam	Total ..
Total.	Recommended.	No. 8	3	4	4	5	24
	Asked by Local Officers.	No. 10	4	5	5	6	30
Attenders.	Recommended.	No. ..	..	..	..	..	..
	Asked by Local Officers.	No. ..	1	1	1	1	4
Shroffs.	Recommended.	No. ..	..	1	1	1	3
	Asked by Local Officers.	No. ..	..	1	1	1	3
Record-keepers.	Recommended.	No. 1	1	1	1	1	5
	Asked by Local Officers.	No. 1	1	1	1	1	5
Gumastahs.	Recommended.	No. 3	2	1	1	1	8
	Asked by Local Officers.	No. 5	2	1	1	1	10
Revenue Inspectors.	Recommended.	No. 4	..	1	1	2	8
	Asked by Local Officers.	No. 4	..	1	1	2	8

Taluks.

The large number of additional Gumastahs and Revenue Inspectors asked for, for the Trichinopoly Taluk

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Trichinopoly—(*Continued*).	Museri—(*Continued*).		1	Rs. 225	..	Rs. ..	1	Rs. 50	2	Rs. 40	1	Rs. 30	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	225	..	..	1	50	4	150	12	235	2	25	1	7
		Turaiyur	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Turaiyur	..	..	1	100	..	..	..	..	1	20	..	..	1	7
		Museri	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	170	..	..	..	..	..	..	..	..	1	7
	Kulitalai.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	200	..	..	1	60	3	75	9	145	1	15	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	200	..	..	1	50	4	150	11	220	2	25	1	7
		Manapparai	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Manapparai	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Kulitalai	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Perambalur.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	175	..	..	1	50	4	150	11	220	2	25	1	7
		Perambalur	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Udayarpalaiyam.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	150	..	..	1	60	4	95	9	145	1	15	1	7
			1	150	..	..	1	50	3	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	150	..	..	1	50	6	225	11	220	2	25	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	Rs. 7	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	Rs. ..	was stated by the local officers to be absolutely necessary on account of the heavy Revenue work of all kinds in it.
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	47	849	
..	..	..	..	2	6	1	5	7	154	Trichinopoly is one of the large towns where the Town Sub-Magistrate's work is sufficiently heavy to occupy his whole time. Consequently, an additional Cusbah Sub-Magistrate for Trichinopoly Taluk is provided.
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	229	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	646	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	46	809	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	46	784	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	42	622	
1	7	1	8	24	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	24	144	2	10	50	846	

STATEMENT showing the existing and proposed Scales of

Taluk Establishments in the Madras Presidency—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Trichinopoly—(*Continued*).	Udayarpalaiyam—(*Contd*).	Kilapulur	..	Rs. ..	1	Rs. 70	..	Rs. ..	..	Rs. ..	2	Rs. 15	..	..	1	Rs. 1
		Kilapulur	..	..	1	70	..	..	..	..	1	20	..	..	1	1
		Udayarpalaiyam ..	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	1
		Total of Taluk Establishments ..	5	1,000	..	..	5	300	18	435	45	725	7	95	5	5
			5	1,000	..	..	5	250	26	975	58	1,150	10	125	5	5
		Increase ..	..	..	..	..	..	..	8	540	13	425	3	30	..	..
		Decrease ..	..	..	..	..	..	50	..	..	..	..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	5	440	..	..	..	..	10	150	..	..	5	5
			..	..	10	790	..	..	..	..	10	175	..	..	5	5
		Increase ..	..	..	5	350	..	..	..	..	..	25	..	..	..	..
		Decrease ..	..	..	..	..	..	50	..	..	..	..	..	..	..	..
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	5	1,000	5	440	5	300	18	435	55	875	7	95	10	10
			5	1,000	10	790	5	250	26	975	68	1,325	10	125	10	10
		Increase ..	..	..	5	350	..	..	8	540	13	450	3	30	..	..
		Decrease ..	..	..	..	..	..	50	..	..	..	..	..	..	..	..
	Shiyali.		1	150	..	..	1	60	1	30	2	20	1	15	1	..
			..	..	..	..	..	..	1	25	6	15	1	10	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	150	..	..	1	60	3	75	8	130	2	25	1	1
			1	150	..	..	1	50	1	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	{1 1	25 22½ }	1	10	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..
		Shiyali ..	1	150	..	..	1	50	3	110	8	165	2	25	1	1
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
			1	225	..	..	1	60	1	30	2	20	1	15	1	..
			..	..	..	..	..	..	1	25	7	15	2	10	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	225	..	..	1	60	3	75	9	145	3	35	1	1
	Mayavaram.		1	225	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	3	35	{1 2	25 22½ }	2	10	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Tranquebar ..	1	225	..	..	1	50	5	185	3	15	..	..	..	..
			..	..	1	70	..	..	..	..	11	220	3	35	1	1
		Tranquebar ..	..	..	..	..	..	..	..	..	2	15	..	..	1	1
		Mayavaram ..	..	..	1	70	..	..	..	..	{1 1	20 15 }	..	..	1	1
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	1

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	..	Rs. ..	2	Rs. 6	1	Rs. 5	7	Rs. 124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	5	40	108	648	10	50	208	3,328	
5	35	5	40	116	696	10	50	245	4,356	
5	35	..	..	8	48	..	..	37	1,078	Nett Increase .. .. No. 37 Rs. 1,028
..	..	..	..	..	..	..	..	..	50	
..	..	..	..	10	60	5	25	35	710	
..	..	..	..	10	60	5	25	40	1,085	
..	..	..	..	..	..	..	..	5	375	Nett Increase .. .. No. 5 Rs. 375
..	..	..	..	..	..	..	..	..	..	
..	..	5	40	118	708	15	75	243	4,038	
5	35	5	40	126	756	15	75	285	5,441	
5	35	..	..	8	48	..	..	42	1,453	Total Nett Increase .. .. .. No. 42 Rs. 1,403
..	..	..	..	..	..	..	..	..	50	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	591	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	658	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	42	691	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	49	885	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	

The total increase in the number of Taluk Gumastahs recommended for this district is 27. The addition is, in my opinion, not at all too great, considering the great amount of work to be done. For the Kumbakonam Taluk the number of Gumastahs (fifteen) recommended is in excess, by two, of any other similar establishment in the Presidency. The Kumbakonum and Negapatam Town Sub-Magistrates applied for an extra Gumastah to enable them to get through their bench cases which are numerous, and as the Collector supported the recommendation, I have entered three Clerks for these two Magistrates instead of two as in all other cases. In the Tanjore Taluk the Dufferbund does the work of a Muchi for the office, while there are 27 Amins and 53 Peons permanently entertained and paid out of Process Service Fees as Process Servers, most of whom, when not so engaged, do general duty under the Tahsildars and his three Deputies. The proposals made in my report, if adopted, would do away with all need for this large number of hangerson.

I issued orders before I left reducing 2/3 of them this year & for abolishing them next year.

H.C.I.

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Tanjore—(*Continued*).	Kumbakonam.		1	Rs. 250	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	250	..	..	1	60	4	95	9	145	2	25	1	7
			1	250	..	..	1	50	3	40	1	30	1	15	1	7
			..	..	..	..	..	..	4	35	1	25	2	10	..	..
			..	..	..	..	..	..	..	..	3	22½	..	..	..	..
			..	..	..	..	..	..	..	..	3	20	..	..	..	..
			..	..	..	..	..	..	..	..	3	17½	..	..	..	..
			1	250	..	..	1	50	7	260	15	295	3	35	1	7
		Kumbakonam Town	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Aduturai ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7
			..	..	2	170	..	..	..	..	4	60	..	..	2	14
		Kumbakonam Town.	..	..	1	100	..	..	..	..	1	20	..	..	1	7
		Aduturai ..	..	..	1	70	..	..	..	..	2	15				
		Kumbakonam (Taluk Cusbah).	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	3	240	..	..	..	..	1	15	..	..	..	..
											..	..				
			1	250	..	..	1	60	1	30	5	85	..	..	2	14
			..	..	..	..	..	..	1	25	2	20	1	15	1	7
			..	..	..	..	..	..	1	20	7	15	..	..	..	..
			1	250	..	..	1	60	3	75	..	..	..	..	..	..
			1	250	..	..	1	50	1	40	9	145	1	15	1	7
			..	..	..	..	..	..	2	35	1	30	1	15	1	7
			..	..	..	..	..	..	..	..	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	250	..	..	1	50	3	110	10	205	1	15	1	7
		Negapatam Town ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Tiruvalur ..	..	..	1	70	..	..	..	..	1	15	..	..	1	7
			..	..	2	170	..	..	..	..	3	45	..	..	2	14
		Negapatam Town ..	..	..	1	100	..	..	..	..	1	20	..	..	1	7
		Tiruvalur ..	..	..	1	70	..	..	..	..	2	15				
		Negapatam (Taluk Cusbah).	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	3	240	..	..	..	..	1	15	..	..	..	..
											..	..				
			1	250	..	..	1	60	1	30	5	85	..	..	2	14
			..	..	..	..	..	..	1	25	2	20	1	15	1	7
			..	..	..	..	..	..	2	20	7	15	1	10	..	..
			1	250	..	..	1	60	4	95	..	..	..	..	..	..
			1	250	..	..	1	50	2	40	9	145	2	25	1	7
			..	..	..	..	..	..	3	35	1	30	1	15	1	7
			..	..	..	..	..	..	..	..	1	25	2	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	250	..	..	1	50	5	185	12	235	3	35	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	Rs. ..	Kumbakonam and Negapatam are large towns, where the Town Sub-Magistrates' work is sufficiently heavy to occupy their whole time. Consequently, an additional Cusbah Sub-Magistrate for each of the Kumbakonam and Negapatam Taluks is provided.
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	732	
1	7	1	8	25	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	25	150	2	10	57	1,072	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	4	24	2	10	14	278	
..	..	..	..	2	6	1	5	8	174	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	4	24	2	10	16	373	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	696	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	42	788	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	4	24	2	10	13	263	
..	..	..	..	2	6	1	5	8	174	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	4	24	2	10	16	373	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	732	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	50	925	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Tanjore—(*Continued*).	Mannargudi—(*Contd.*)		..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	4	15			1	1
		Nidamangalam ..	1	200	..	..	1	50	4	150	13	255	2	25	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	1	1
		Nidamangalam ..	..	..	1	70	..	..	..	..	1	20	..	..	..	..
		Mannargudi ..	..	..	1	70	..	..	..	..	1	15			1	1
			..	..	2	140	..	..	..	..	..	..	..	..	1	1
	Tiruturaipundi.		1	225	..	..	1	60	1	30	2	35	1	15	..	..
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	1	1
			1	225	..	..	1	60	4	95	9	145	2	25	1	1
			1	225	..	..	1	50	2	40	1	30	1	15	..	..
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	3	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	4	15			1	1
		Vedaraniam ..	1	225	..	..	1	50	5	185	13	255	2	25	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	1	1
		Vedaraniam ..	..	..	1	70	..	..	..	..	1	20	..	..	..	..
		Tiruturaipundi ..	..	..	1	70	..	..	..	..	1	15			1	1
			..	..	2	140	..	..	..	..	2	35	..	..	2	2
		Total of Taluk Establishments ..	9	1,975	..	..	9	540	31	755	80	1,290	18	225	9	6
			9	1,975	..	..	9	450	44	1,630	107	2,120	22	265	9	..
		Increase ..	..	..	..	..	..	..	13	875	27	830	4	40	..	..
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	1	2
		Total of Sub-Magistrates and their Establishments ..	..	..	12	930	..	..	..	..	20	300	..	..	1	1
			..	..	20	1,490	..	..	..	..	24	415	..	..	..	..
		Increase ..	..	..	8	560	..	..	..	..	4	115	..	..	1	1
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	9	1,975	12	930	9	540	31	755	100	1,590	18	225	21	1
			9	1,975	20	1,490	9	450	44	1,630	131	2,535	22	265	20	..
		Increase ..	..	..	8	560	..	..	13	875	31	945	4	40	1	1
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	1	1
South Arcot.	Cuddalore.		1	225	..	..	1	60	1	30	2	20	1	15	..	..
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	1	1
			1	225	..	..	1	60	4	95	9	145	2	25	1	1
			1	225	..	..	1	50	3	40	1	30	1	15	..	..
			..	..	..	..	..	..	4	35	1	25	2	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
												20				

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	..	Rs. ..	..	Rs. ..	..	Rs. ..	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	844	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	707	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	50	910	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	9	72	193	1,158	18	90	376	6,168	
9	63	9	72	206	1,236	18	90	442	7,964	
9	63	..	..	13	78	..	..	66	1,886	
..	..	..	..	..	..	..	..	..	90	
..	..	..	..	24	144	12	60	80	1,518	
..	..	..	..	22	132	11	55	88	2,169	
..	..	..	..	..	..	..	..	12	675	
..	..	..	..	2	12	1	5	4	24	
..	..	9	72	217	1,302	30	150	456	7,686	
9	63	9	72	228	1,368	29	145	530	10,133	
9	63	..	..	11	66	..	..	76	2,549	
..	..	..	..	..	..	1	5	2	102	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	707	
1	7	1	8	25	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	

	No.	Rs.
Nett Increase	66	1,796
Nett Increase	No 8	Rs. 651
Total Nett Increase	74	2,447

A Gumastah on Rs. 15 and a Peon on Rs. 6 are attached to each of the Sea Customs Offices of Cuddalore and Porto-Novo, four-fifths of whose salaries are debited to Land-revenue in the Pay Lists of the offices of the Deputy Tahsildars of Tiruvadi and Mannargudi, the other fifth being debited to Law and Justice; whereas under G.O. of the 13th Feb. 1883, No. 212, R.D., if these employés help the Sea Customs Superintendents (who are Magistrates) in their Customs work, one-fifth of their salaries should be debited to Customs and the rest to Law and Justice. A saving of Rs. 42 a-month to Land-revenue in the Taluk expenditure for establishments in this district might thus be effected.

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Tanjore—(*Continued*).	Nannilam.—(*Contd.*)	Kodavasal	..	Rs. ..	1	Rs. 70	..	Rs. ..	..	Rs. ..	2	Rs. 15	..	Rs. ..	1	Rs. 7
		Kodavasal	..	..	1	70	..	..	..	..	{1	20	..	..	1	7
		Nannilam	..	..	1	70	..	..	..	..	{1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	..	..
	Pattukota.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	1	20						
			1	175	..	..	1	60	3	75	9	145	2	25	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	3	35	{1	25	2	10	..	..
			..	..	..	..	..	..	..	..	{2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	175	..	..	1	50	5	185	4	15	..	..	..	..
		Arundangi	..	..	1	70	..	..	..	..	12	235	3	35	1	7
		Arundangi	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Pattukota	..	..	1	70	..	..	..	..	{1	20	..	..	1	..
			..	..	1	70	..	..	..	..	{1	15	..	..	..	..
			..	..	2	140	..	..	..	..	..	..	..	..	1	7
	Tanjore.		1	250	..	..	1	60	1	30	2	20	1	15	1	..
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20						
			1	250	..	..	1	60	4	95	9	145	2	25	1	7
			1	250	..	..	1	50	3	40	1	30	1	15	1	..
			..	..	..	..	..	..	4	35	{1	25	2	20	..	..
			..	..	..	..	..	..	..	..	{2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	3	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	250	..	..	1	50	7	260	13	255	3	35	1	7
		Tanjore	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Vallam	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Tiruvadi	..	..	1	70	..	..	..	..	1	15	..	..	1	7
			..	..	3	240	..	..	..	..	5	75	..	..	3	21
		Tanjore	..	..	1	100	..	..	..	..	..	..	..	..	..	7
		Vallam	..	..	1	70	..	..	..	..	{1	20	..	..	1	7
		Tiruvadi	..	..	1	70	..	..	..	..	{1	15	..	..	1	7
			..	..	3	240	..	..	..	..	{1	20	..	..	..	..
											{1	15			3	14
	Mannargudi.		1	200	..	..	1	60	1	30	4	70	..	..	1	7
			..	..	..	..	..	..	1	25	2	20	1	15	..	..
			1	200	..	..	1	60	1	20	7	15	1	10	1	7
			1	200	..	..	1	50	3	75	9	145	2	25	1	7
			..	..	..	..	..	..	2	40	1	30	1	15	..	..
			..	..	..	..	..	..	2	35	{1	25	1	10	..	..
											{2	22½				
											3	20	..	..	..	..

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	..	Rs. ..	2	Rs. 6	1	Rs. 5	7	Rs. 124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	41	631	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	50	850	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	732	
1	7	1	8	25	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	25	150	2	10	55	1,032	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	6	36	3	15	20	387	
..	..	..	..	..	..	..	..	1	100	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	4	24	2	10	15	358	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	41	656	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	

Provision is made here for the Town Sub-Magistrate of Tanjore becoming the Cusbah Magistrate His establishment would thus be abolished and its cost Rs. 54 saved. Clerks would be supplied him from the Taluk Establishment

I don't think this is possible
at Kumbakonam Tanjore might
have one Sub-Magistrate from
Kumbakonam, but it has
two Cos provided.
Mr. S. has followed the 12 Cos.
in 18 Cos. but thought the
Revenue is Larger in Kum-
bakonam the work is for
many reasons lighter.
Collector is much against
it. Keeps two Sub-Magistrates
though Grand Trunk.

MS

STATEMENT showing the existing and proposed Scales of Taluk Establishments in the Madras Presidency—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
South Arcot—(*Continued*).	Tiruvannamalai.		1	Rs. 150	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7	..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
									1	20																
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	681	
			1	150	..	..	1	50	3	40	1	30	1	15	1	7	1	7	1	8	25	6	2	5	..	..	
			..	..	..	..	..	..	4	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½					..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	7	260	11	220	2	25	1	7	1	7	1	8	25	150	2	10	52	887	
		Chengam	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Chengam	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Tiruvannamalai ..	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Villupuram.		1	250	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
									2	20																
			1	250	..	..	1	60	4	95	9	145	2	25	1	7	..	..	1	8	22	132	2	10	43	732	
			1	250	..	..	1	50	3	40	1	30	1	15	1	7	1	7	1	8	25	6	2	5	..	..	
			..	..	..	..	..	..	4	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½					..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	250	..	..	1	50	7	260	12	235	2	25	1	7	1	7	1	8	25	150	2	10	53	1,002	
		Vanoor	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Vanoor	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Villupuram	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Vriddhachellam.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
									2	20																
			1	200	..	..	1	60	4	95	9	145	2	25	1	7	..	..	1	8	22	132	2	10	43	682	
			1	200	..	..	1	50	3	40	1	30	1	15	1	7	1	7	1	8	24	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½					..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	6	225	11	220	2	25	1	7	1	7	1	8	24	144	2	10	50	896	
		Tittagudi	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Tittagudi	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Vriddhachellam ..	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
South Arcot—(*Continued*).	Tirukoilur.		1	Rs. 200	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	200	..	..	1	60	4	95	9	145	1	15	1	7
			1	200	..	..	1	50	3	40	1	30	1	15	1	7
			..	..	..	..	..	..	4	35	1	25	1	10	..	..
			..	..	..	..	..	..			2	22½			..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	200	..	..	1	50	7	260	3	15	..	..	..	..
		Ulundurpet	..	..	1	70	..	..	..	..	11	220	2	25	1	7
		Ulundurpet	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Tirukoilur	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	..	..	..	..	1	7
	Kallakurchi.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	3	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..			2	22½			..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	175	..	..	1	60	3	75	3	15	..	..	..	..
		Kallakurchi	..	..	1	50	6	225	11	220	2	25	1	7		
		Total of Taluk Establishments ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..
			8	1,675	..	..	8	480	30	720	71	1,145	13	170	8	56
		Increase ..	8	1,675	..	..	8	400	55	2,050	93	1,840	17	210	8	56
		Decrease ..	..	..	..	..	..	..	25	1,330	22	695	4	40	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	..	..	..	80	..	..	..	..	..	..	..	..
			..	..	9	630	..	..	..	..	17	255	..	..	9	63
		Increase ..	..	..	17	1,190	..	..	..	..	20	345	..	..	9	63
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	..	..	8	560	..	..	..	..	3	90	..	..	..	..
			8	1,675	9	630	8	480	30	720	88	1,400	13	170	17	119
			8	1,675	17	1,190	8	400	55	2,050	113	2,185	17	210	17	119
			..	..	8	560	..	..	25	1,330	25	785	4	40	..	..
Chingleput.	Saidapet.		..	..	..	..	..	80	..	..	..	..	..	..	..	..
			1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	175	..	..	1	60	4	95	9	145	1	15	1	7
			1	200	..	..	1	50	3	40	1	30	1	15	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	42	672	
1	7	1	8	25	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	25	150	2	10	52	937	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	24	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	24	144	2	10	50	871	
..	..	..	..	..	..	..	..	1	70	
..	..	8	64	174	1,044	16	80	336	5,434	
8	56	8	64	199	1,194	16	80	420	7,625	
8	56	..	..	25	150	..	..	84	2,271	
..	..	..	..	..	..	..	..	..	80	
..	..	..	..	20	120	9	45	64	1,113	
..	..	..	..	20	120	9	45	75	1,763	
..	..	..	..	..	..	..	..	11	650	
..	..	8	64	194	1,164	25	125	400	6,647	
8	56	8	64	219	1,314	25	125	495	9,388	
8	56	..	..	25	150	..	..	95	2,921	
..	..	..	..	..	..	..	..	..	80	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	42	647	
1	7	1	8	24	6	2	5	..	..	

	No.	Rs.
Nett Increase	84	2,191
Nett Increase	11	650
Total Nett Increase	95	2,841

The pay of the Saidapet Tahsildar was strongly recommended to be raised by the Collector in consideration of the troublesome character of the taluk,—a plea the force of which I readily admitted, seeing that the taluk at present is only a fourth-class one. By raising it to the third-class, an additional expenditure of Rs. 25 a-month is entailed.

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chingleput—(Continued).	Saidapet—(Continued).		..	..	..	..	..	..	3	35	1	25	..	..	..	..
			..	..	..	..	..	..			2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	200	..	..	1	50	6	225	3	15	..	..	..	..
		Poonamallee	..	..	1	70	..	..	..	..	11	220	1	15	1	7
		Poonamallee	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Saidapet	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	2	140	..	..	..	..	1	15	..	..	..	..
	Conjeeveram.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			1	200	..	..	1	60	2	20						
			1	200	..	..	1	60	4	95	9	145	2	25	1	7
			..	..	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..			2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Conjeeveram Town	1	200	..	..	1	50	5	185	11	220	2	25	1	7
		Sriperumbudur	..	..	1	100	..	..	..	..	2	15	..	..	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Conjeeveram	..	..	2	170	..	..	..	..	4	60	..	..	2	14
		Sriperumbudur	..	..	1	100	..	..	..	..	..	..	..	..	..	..
			..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	2	170	..	..	..	..	1	15	..	..	..	..
	Madurantakam.		1	225	..	..	1	60	1	30	2	35	..	..	1	7
			..	..	..	..	..	..	1	25	2	20	1	15	1	7
			..	..	..	..	..	..	2	20	7	15	1	10	..	..
			1	225	..	..	1	60	4	95	9	145	2	25	1	7
			..	..	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..			2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Uttiramerur	1	225	..	..	1	50	5	185	11	220	2	25	1	7
		Uttiramerur	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Madurantakam	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	2	140	..	..	..	..	1	15	..	..	..	..
	Trivellore.		1	175	..	..	1	60	1	30	2	35	..	..	1	7
			..	..	..	..	..	..	1	25	1	20	1	15	1	7
			1	175	..	..	1	60	1	20	7	15	..	..	..	..
			1	175	..	..	1	50	3	75	9	145	1	15	1	7
									2	40	1	30	1	15	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	24	144	2	10	49	886	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	22	6	2	5	..	..	Provision is made here for the Town Sub-Magistrate of Conjeeveram becoming the Cusbah Magistrate. His establishment would thus be abolished, and its cost Rs. 54 saved. Clerks would be supplied him from the Taluk Establishment.
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	682	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	48	850	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	4	24	2	10	14	278	
..	..	..	..	..	..	..	..	1	100	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	12	1	5	8	229	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	707	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	48	875	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	23	6	2	5	..	..	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chingleput—(*Continued*).	Tiruvallur—(*Continued*).		..	..	..	..	..	..	3	35	1	25	..	..	..	..
			..	..	..	..	..	..			1	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
		Satyavedu	1	175	..	..	1	50	5	185	11	220	1	15	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Satyavedu	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Tiruvallur	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	..	..	..	..	1	7
			1	175	..	..	1	60	1	30	2	35	..	..	1	7
			..	..	..	..	..	..	1	25	2	20	1	15	..	..
			..	..	..	..	..	..	1	20	7	15	..	..	..	..
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	45	1	25	1	10	..	..
			..	..	..	..	..	..			2	22½			..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Chingleput	1	175	..	..	1	50	5	185	12	235	2	25	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Ponneri.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			1	150	..	..	1	60	1	20						
			1	150	..	..	1	50	3	75	9	145	1	15	1	7
			..	..	..	..	..	..	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Ponneri	1	150	..	..	1	50	5	185	3	15	..	..	..	..
			..	..	1	70	..	..	..	..	11	220	1	15	1	7
		Total of Taluk Establishments ..	6	1,100	..	..	6	360	21	510	..	..	..	..	..	..
			6	1,125	..	..	6	300	31	1,150	54	870	8	110	6	42
		Increase ..	..	25	..	..	..	..	10	640	67	1,335	9	120	6	42
		Decrease ..	..	..	..	..	..	60	..	..	13	465	1	10	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	5	380	..	..	..	..	..	..	..	..	..	..
			..	..	10	730	..	..	..	..	10	150	..	..	5	35
		Increase ..	..	..	5	350	..	..	..	..	8	140	..	..	4	28
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	6	1,100	5	380	6	360	21	510	..	..	..	..	..	..
			6	1,125	10	730	6	300	31	1,150	64	1,020	8	110	11	77
		Increase ..	..	25	5	350	..	..	10	640	75	1,475	9	120	10	70
		Decrease ..	..	..	..	..	..	60	..	..	11	455	1	10	..	..
			..	..	..	..	..	..	..	..	..	..	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	47	815	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	49	840	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	596	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	47	790	
..	..	..	..	..	..	..	..	1	70	
..	..	6	48	129	774	12	60	248	3,874	
6	42	6	48	139	834	12	60	288	5,056	
6	42	..	..	10	60	..	..	40	1,242	
..	..	..	..	..	..	..	..	..	60	
..	..	..	..	10	60	5	25	35	650	
..	..	..	..	8	48	4	20	34	966	
..	..	..	..	..	..	..	..	5	350	
..	..	..	..	2	12	1	5	6	34	
..	..	6	48	139	834	17	85	283	4,524	
6	42	6	48	147	882	16	80	322	6,022	
6	42	..	..	8	48	..	..	41	1,570	
..	..	..	..	..	..	1	5	2	72	

	No.	Rs.
Nett Increase	40	1,182
	No.	Rs.
Nett Increase	..	316
Nett Decrease	1	..
	No.	Rs.
Total Nett Increase	39	1,498

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Malabar.	Calicut.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	1	10	..	..
									1	20						
			1	175	..	..	1	60	3	75	8	130	2	25	1	7
			1	175	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	1	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..
			1	175	..	..	1	50	3	110	8	165	2	25	1	7
		Calicut	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Calicut	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Chevayur	..	..	..	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Cochin.		1	150	..	..	..	..	..	..	1	20	..	..	1	7
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
			1	150	..	..	..	..	..	..	3	50	..	..	1	7
			1	150	..	..	..	..	..	..	1	25	..	..	1	7
			..	..	..	..	..	..	..	..	1	20	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	150	..	..	..	..	..	..	3	60	..	..	1	7
	Chirakal.		1	175	..	..	1	70	1	30	3	20	1	20	1	7
			..	..	..	..	..	..	1	25	6	15	1	15	..	..
			..	..	..	..	..	..	1	20			1	10	..	..
			1	175	..	..	1	70	3	75	9	150	3	45	1	7
			1	175	..	..	1	60	1	40	1	30	1	20	1	7
			..	..	..	..	..	..	2	35	1	25	1	15	..	..
			..	..	..	..	..	..	..	..	2	22½				
											2	20	1	10	..	..
											2	17½				
			1	175	..	..	1	60	3	110	1	15	3	45	1	7
		Cannanore	..	..	1	100	..	..	..	..	9	190	..	..	1	7
		Taliparamba	..	..	1	70	..	..	..	..	2	15	..	..	1	7
			..	..	2	170	..	..	..	..	2	15	..	..	2	14
		Cannanore Town ..	..	..	1	100	..	..	..	..	4	60	..	..	1	7
		Taliparamba ..	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Cannanore (Taluk Cusbah).	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	3	240	..	..	..	..	4	70	..	..	2	14
	Kottayam.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	1	10	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	8	130	2	25	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
..	..	1	8	21	6	2	5	..	..	
..	..	..	.	..	...	..	..	..	..	
..	..	1	8	21	126	2	10	40	616	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	683	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	..	..	6	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	6	36	2	10	13	253	
..	..	..	..	6	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	6	36	2	10	13	263	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	42	666	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	43	738	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	4	24	2	10	14	278	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	4	24	2	10	15	358	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	616	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Malabar—(*Continued*).	Kottayam—(*Continued*).		1	Rs. 175	..	Rs. ..	1	Rs. 50	1	Rs. 40	1	Rs. 30	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	1	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
		Kuttaparamba	1	175	..	..	1	50	3	110	8	165	2	25	1	7
		Kuttaparamba	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Kottayam	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Kurumbranad.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20						
			1	200	..	..	1	60	3	75	9	145	1	15	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Koyilandi	1	200	..	..	1	50	4	150	1	15	..	..	..	..
			..	..	..	..	..	..	..	..	9	190	2	25	1	7
		Koyilandi	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Badagara	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Palghat.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	1	20						
			1	200	..	..	1	60	3	75	9	145	2	25	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Alathur	1	200	..	..	1	50	4	150	11	220	2	25	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	1	7
		Alathur	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Palghat	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Ponani.		1	225	..	..	1	60	2	30	3	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	1	20						
			1	225	..	..	1	60	4	105	10	165	2	25	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	Rs. 7	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	683	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	646	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	44	779	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	41	656	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	46	809	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	43	731	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Malabar—(*Continued*).	Ponani—(*Continued*).			RS.		RS.		RS.		RS.		RS.		RS.		RS.
			1	225	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	3	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	225	..	..	1	50	5	185	3	15	..	..	..	..
		Betatpudiangadi ..	..	..	1	70	..	..	..	..	12	240	2	25	1	7
		Chavakad	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Anjengo	..	..	1	70	..	..	..	..	1	15	..	..	1	7
		Tangaseri	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	4	280	..	..	..	..	1	15	..	..	..	..
											5	75	..	..	2	14
		Betatpudiangadi ..	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Chavakad	..	..	1	70	..	..	..	..	1	15	..	..	1	7
		Anjengo	..	..	1	70	..	..	..	..	1	20	..	..	..	..
		Tangaseri	..	..	1	70	..	..	..	..	1	15	..	..	..	..
		Ponani	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	5	350	..	..	..	..	6	100	..	..	2	14
	Ernad.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			1	200	..	..	..	..	1	20	..	..	..	..	..	..
			1	200	..	..	1	60	3	75	9	145	1	15	1	7
			..	..	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Tirurangadi ..	1	200	..	..	..	..	..	..	2	15	..	..	..	..
			..	..	1	70	..	..	4	150	10	205	2	25	1	7
		Tirurangadi ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Manjeri	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Walluvanad.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			1	200	..	..	..	..	1	20	..	..	..	..	..	..
			1	200	..	..	1	60	3	75	9	145	2	25	1	7
			..	..	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Charpalcheri ..	1	200	..	..	..	..	..	..	3	15	..	..	..	..
			..	..	1	70	..	..	4	150	11	220	2	25	1	7
		Charpalcheri ..	..	..	1	70	..	..	..	..	1	15	..	..	1	7
		Perintal Mana ..	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	2	140	..	..	..	..	2	35	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	RS.		RS.		RS		RS.		RS.	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	49	895	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	4	6	..	..	6	109	
..	..	..	..	3	6	..	..	5	103	
..	..	..	..	11	66	2	10	24	445	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	4	6	..	..	6	109	
..	..	..	..	3	6	..	..	5	103	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	11	66	2	10	26	540	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	646	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	45	794	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	41	656	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	46	809	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	

STATEMENT showing the existing and proposed Establ

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Duffadars, Peons & Attendants.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Malabar—(Continued).	Wynaad.			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
			1	200	..	..	1	60	1	30	2	25	1	20	1	..
			..	..	..	..	..	..	1	25	3	20	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
			1	200	..	..	1	60	2	55	8	155	1	20	1	6
			1	200	..	..	1	60	2	50	1	30	1	20	1	..
			..	..	..	..	..	..	2	40	2	25	1	15	..	..
			..	..	..	..	..	..	..	..	1	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..
			1	200	..	..	1	50	4	180	8	175	2	35	1	5
		Vayitri	..	..	1	125	..	..	..	..	2	20	..	..	1	6
		Vayitri	..	..	1	125	..	..	..	..	1	25	..	..	1	6
		Manantoddi	..	..	1	70	..	..	..	..	2	20	..	..	..	..
			..	..	2	195	..	..	..	..	3	65	..	..	1	71
		Total of Taluk Establishments ..	10	1,900	..	..	9	550	27	685	82	1,360	16	220	10	71
		Increase ..	10	1,900	..	..	9	460	34	1,295	89	1,830	19	255	10	..
		Decrease ..	..	..	..	..	..	..	7	610	7	470	3	35	..	..
		Total of Sub-Magistrates and their Establishments.	..	..	..	..	..	90	..	..	..	..	..	..	..	78
			..	..	13	995	..	..	..	..	21	325	..	..	11	78
		Increase ..	..	..	22	1,625	..	..	..	..	25	445	..	..	11	..
			..	..	9	630	..	..	..	..	4	120	..	..	..	..
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	10	1,900	13	995	9	550	27	685	103	1,685	16	220	21	149
		Increase ..	10	1,900	22	1,625	9	460	34	1,295	114	2,275	19	255	21	149
		Decrease ..	..	..	9	630	..	..	7	610	11	590	3	35	..	..
Coimbatore.	Coimbatore.		..	..	..	..	..	90	..	..	..	..	..	..	..	..
			1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20					..	..
			1	200	..	..	1	60	4	95	9	145	2	25	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Coimbatore ..	1	200	..	..	1	50	5	185	3	15	..	..	1	7
		Mettupalayam ..	..	..	1	70	..	..	..	..	11	220	2	25	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Coimbatore ..	..	..	2	140	..	..	..	..	2	15	..	..	1	14
		Mettupalayam ..	..	..	1	70	..	..	..	..	4	60	..	..	2	..
			..	..	1	70	..	..	..	..	..	..	..	..	..	7
			..	..	2	140	..	..	..	..	2	35	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	1	Rs. 12	20	Rs. 7	2	Rs. 6	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	12	20	140	2	12	37	662	
1	7	1	12	22	7	2	6	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	12	22	154	2	12	43	833	
..	..	..	..	2	7	1	6	7	193	
..	..	..	..	3	7	1	6	9	225	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	3	21	1	6	10	295	
..	..	9	76	194	1,184	20	102	377	6,148	
9	63	9	76	202	1,234	20	102	411	7,286	
9	63	..	..	8	50	..	..	34	1,228	
..	..	..	..	..	..	..	..	..	90	
..	..	..	..	29	176	11	56	85	1,630	
..	..	..	..	30	183	11	56	99	2,387	
..	..	..	..	1	7	..	..	14	757	
..	..	9	76	223	1,360	31	158	462	7,778	
9	63	9	76	232	1,417	31	158	510	9,673	
9	63	..	..	9	57	..	..	48	1,985	
..	..	..	..	..	..	..	..	..	90	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	682	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	48	850	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	4	24	2	10	14	248	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	12	1	5	8	199	

	No.	Rs.
Nett Increase	34	1,138
	No.	Rs.
Nett Increase	14	757
	No	Rs.
Total Nett Increase	48	1,895

Provision is made here for the Town Sub-Magistrate of Coimbatore becoming the Cusbah Magistrate. His establishment would thus be abolished, and its cost Rs. 54 saved. Clerks would be supplied him from the Taluk Establishment.

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Coimbatore—(*Continued*).	Karur.		1	Rs. 175	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
									1	20						
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..			2	22½			..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
											3	15				
			1	175	..	..	1	50	4	150	11	220	2	25	1	7
		Aravakurichi	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Aravakurichi	..	..	1	70	..	..	..	..	1	20	..	..	1	..
		Karur	..	..	1	70	..	..	..	..	1	15	..	..	..	7
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Dharapuram.		1	200	..	..	1	60	1	30	2	20	1	15	1	..
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
									1	20						
			1	200	..	..	1	60	3	75	9	145	2	25	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..			2	22½			..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
											3	15				
			1	200	..	..	1	50	4	150	11	220	2	25	1	7
		Kangayam	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Kangayam	..	..	1	70	..	..	..	..	1	20	..	..	1	..
		Dharapuram	..	..	1	70	..	..	..	..	1	15	..	..	..	7
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Bhavani.		1	150	..	..	1	60	1	30	2	20	1	15	1	..
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	7
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..			1	22½			..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..
											2	15				
			1	150	..	..	1	50	3	110	8	165	1	15	1	7
		Bhavani	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Erode.		1	225	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	225	..	..	1	60	4	95	9	145	2	25	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	46	784	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	40	648	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	707	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Coimbatore—(*Continued*).	Erode—(*Continued*).		1	Rs. 225	..	Rs. ..	1	Rs. 50	2	Rs. 40	1	Rs. 30	1	Rs. 15	1	Rs. ..
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
		Perundurai	1	225	..	..	1	50	5	185	11	220	2	25	1	7
		Perundurai	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Erode	..	..	1	70	..	..	..	..	1	20	..	..	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	..	..	..	..	1	7
			..	..	..	..	..	..	..	..	2	35	..	..	..	..
	Udamalpet.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	15	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
		Udamalpet	1	175	..	..	1	50	3	110	10	205	1	15	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Palladam.		1	225	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	2	20	..	..	..	..	..	..
			1	225	..	..	1	60	4	95	9	145	2	25	1	7
			1	225	..	..	1	50	3	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	{ 1	25 }	1	10	..	..
			..	..	..	..	..	..			{ 2	22½ }			..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
		Avanasi	1	225	..	..	1	50	6	225	11	220	2	25	1	7
		Avanasi	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Palladam	..	..	1	70	..	..	..	..	{ 1	20 }	..	..	1	7
			..	..	1	70	..	..	..	..	{ 1	15 }	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Pollachi.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	{ 1	25 }	..	..	..	..
			..	..	..	..	..	..			{ 2	22½ }			..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
		Pollachi	1	175	..	..	1	50	3	110	9	190	1	15	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
1	Rs. 7	1	Rs. 8	23	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	48	875	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	42	713	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	707	
1	7	1	8	24	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	24	144	2	10	50	921	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	698	
..	..	..	..	..	..	..	..	1	70	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Coimbatore—(*Continued*).	Kollegal.															
			1	Rs. 150	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 26	1	Rs. 15	1	Rs. ..
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..			2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
											1	15				
		Kollegal	1	150	..	..	1	50	3	110	9	190	1	15	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Satyamangalam.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
									2	20						
			1	200	..	..	1	60	4	95	9	145	2	25	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..			2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
											2	15				
		Talavadi	1	200	..	..	1	50	5	185	10	205	2	25	1	7
			..	..	1	70	..	..	..	..	1	15	1	10	1	7
		Talavadi														
		Satyamangalam ..	..	..	1	70	..	..	..	..	1	20	1	10	1	..
			..	..	1	70	..	..	..	..	1	15	..	..	..	7
			..	..	2	140	..	..	..	..	2	35	1	10	1	
		Total of Taluk Establishments ..	10	1,875	..	..	10	600	34	830	88	1,420	15	200	10	70
			10	1,875	..	..	10	500	41	1,520	101	2,055	16	210	10	70
		Increase ..	..	..	..	..	..	..	7	690	13	635	1	10	..	..
		Decrease ..	..	..	..	..	..	100	..	..	..	..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	7	490	..	..	..	..	13	195	1	10	7	49
			..	..	16	1,120	..	..	..	..	12	210	1	10	6	42
		Increase ..	..	..	9	630	..	..	..	..	..	15	..	..	..	..
		Decrease ..	..	..	..	..	..	..	..	..	1	..	..	..	1	7
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	10	1,875	7	490	10	600	34	830	101	1,615	16	210	17	119
			10	1,875	16	1,120	10	500	41	1,520	113	2,265	17	220	16	112
		Increase ..	..	..	9	630	..	..	7	690	12	650	1	10	..	..
		Decrease ..	..	..	..	..	..	100	..	..	..	..	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchies.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	673	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	682	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	47	835	
..	..	..	..	2	6	1	5	7	119	
..	..	..	..	2	6	1	5	8	139	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	9	209	
..	..	10	80	214	1,284	20	100	411	6,459	
10	70	10	80	221	1,326	20	100	449	7,806	
10	70	..	..	7	42	..	..	38	1,447	Nett Increase .. .. .. No. 38 Rs. 1,347
..	..	..	..	..	..	..	..	..	100	
..	..	..	..	14	84	7	35	49	863	
..	..	..	..	12	72	6	30	53	1,484	
..	..	..	..	..	..	..	..	9	645	Nett Increase .. .. .. No. 4 Rs. 621
..	..	..	..	2	12	1	5	5	24	
..	..	10	80	228	1,368	27	135	460	7,322	
10	70	10	80	233	1,398	26	130	502	9,290	
10	70	..	..	5	30	..	..	44	2,080	Total Nett Increase .. .. No. 42 Rs. 1,968
..	..	..	..	..	..	1	5	2	112	

Statement showing the existing and proposed

Districts	Taluks	Divisions	Deputy Tahsildars' Stations	Tahsildars		Deputy Tahsildars and Sub-Magistrates		Taluk Sheristadars or Head Accountants and Treasurers		Revenue Inspectors		Gumastahs		Sheristadars		Clerks		Total		Remarks.
				Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
					Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
				1	250	..	..	1	60	1	30	2	30	1	10	..	..	5	380	
				..	..	..	..	..	..	1	25	1	15	..	..	..	..	2	40	
				..	..	..	..	..	..	1	20	..	..	..	..	..	..	1	10	
				..	..	..	..	1	60	4	95	9	145	1	10	..	..	16	430	
				1	250	..	..	1	60	2	40	1	30	1	10	..	..	6	390	
				1	250	..	..	1	60	2	35	1	25	..	..	..	..	5	370	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				..	..	..	..	..	..	..	..	1	17½	..	..	..	..	1	17½	
				..	..	..	..	..	..	..	..	2	15	..	..	..	..	2	15	
				..	..	..	..	..	..	..	..	2	15	..	..	..	..	2	15	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				1	250	..	..	1	60	5	185	10	205	2	15	..	..	19	535	
				..	..	..	..	..	..	..	..	2	15	..	..	..	..	2	15	
				..	..	..	..	..	..	..	..	2	15	..	..	..	..	2	15	
				..	..	1	100	..	..	..	..	1	20	1	15	..	..	3	135	
				..	..	1	70	..	..	..	..	1	20	..	..	..	..	2	90	
				..	..	1	70	..	..	..	..	1	15	1	15	..	..	3	100	
				..	..	1	150	..	..	..	..	1	25	..	..	1	15	3	190	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				..	..	4	390	..	..	..	..	7	110	1	15	..	..	16	540	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				..	..	1	100	..	..	..	..	1	15	..	..	..	..	2	115	
				..	..	1	70	..	..	..	..	1	20	..	..	..	..	2	90	
				..	..	1	70	..	..	..	..	1	15	1	15	..	..	3	100	
				..	..	1	150	..	..	..	..	1	25	..	..	1	15	3	190	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				..	..	4	390	..	..	..	..	7	110	1	15	..	..	16	540	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				..	..	1	100	..	..	..	..	1	15	..	..	..	..	2	115	
				..	..	1	70	..	..	..	..	1	20	..	..	..	..	2	90	
				..	..	1	70	..	..	..	..	1	15	1	15	..	..	3	100	
				..	..	1	150	..	..	..	..	1	25	..	..	1	15	3	190	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				..	..	4	390	..	..	..	..	7	110	1	15	..	..	16	540	
				1	200	..	..	1	60	1	30	2	30	1	10	..	..	6	330	
				..	..	..	..	..	..	1	25	1	15	..	..	..	..	2	40	
				..	..	..	..	..	..	1	20	..	..	..	..	..	..	1	10	
				..	..	..	..	1	60	4	95	9	145	1	10	..	..	16	430	
				1	200	..	..	1	60	3	75	1	30	1	10	..	..	7	375	
				..	..	..	..	..	..	..	..	1	25	..	..	..	..	1	25	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				..	..	..	..	..	..	..	..	1	17½	..	..	..	..	1	17½	
				..	..	..	..	..	..	..	..	2	15	..	..	..	..	2	15	
				..	..	..	..	..	..	..	..	2	15	..	..	..	..	2	15	
				..	..	..	..	..	..	..	..	1	20	..	..	..	..	1	20	
				1	200	..	..	1	60	5	185	10	205	2	15	..	..	19	535	
				..	..	..	..	..	..	..	..	2	15	..	..	..	..	2	15	
				..	..	..	..	..	..	..	..	2	15	..	..	..	..	2	15	
				..	..	1	100	..	..	..	..	1	20	1	15	..	..	3	135

STATEMENT showing the existing and proposed Scales of Taluk Establishments in the Madras Presidency—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Salem—(*Continued*)	Krishnagiri.			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	
			1	150	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	$22\frac{1}{2}$	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	$17\frac{1}{2}$	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	3	110	9	190	1	15	1	7	1	7	1	8	21	126	2	10	41	673	
		Krishnagiri	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Dharmapuri.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	606	
			1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	$22\frac{1}{2}$	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	$17\frac{1}{2}$	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	4	150	9	190	1	15	1	7	1	7	1	8	22	132	2	10	43	744	
		Pennagaram	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Pennagaram	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Dharmapuri	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	2	5	8	199	
	Tirupatur.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	631	
			1	200	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	$22\frac{1}{2}$	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	$17\frac{1}{2}$	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	4	150	9	190	2	25	1	7	1	7	1	8	22	132	2	10	44	779	
		Vaniambadi	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Vaniambadi	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Tirupatur	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	

STATEMENT showing the existing and proposed Scales of

Taluk Establishments in the Madras Presidency—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders		Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Salem—(*Continued*)	Utankarai.		1	150	..	..	1	60	1	30	2	20	1	15	1	..	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
									1	20																
			1	150	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	581	
			1	150	..	..	1	50	2	40	1	30	1	15	1	..	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½														
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	150	..	..	1	50	4	150	9	190	1	15	1	7	1	7	1	8	22	132	2	10	43	719	
		Harur	..	..	1	70	..	..	..	..	1	15	..	..	1	7	..	..	..	..	2	6	1	5	6	109	
		Harur	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Utankarai	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Namakal.		1	225	..	..	1	60	1	30	2	20	1	15	1	..	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
									1	20																
			1	225	..	..	1	60	3	75	9	145	2	25	1	7	..	..	1	8	21	126	2	10	41	681	
			2	225	..	..	1	50	2	40	1	30	1	15	1	..	1	7	1	8	23	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½														
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	5	185	9	190	2	25	1	7	1	7	1	8	23	138	2	10	46	845	
		Paramutti	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Paramutti	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Namakal	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Tiruchengod.		1	225	..	..	1	60	1	30	2	20	1	15	1	..	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
									2	20																
			1	225	..	..	1	60	4	95	9	145	2	25	1	7	..	..	1	8	22	132	2	10	43	707	
			1	225	..	..	1	50	3	40	1	30	1	15	1	..	1	7	1	8	24	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	1	10	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½														
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	6	225	10	205	2	25	1	7	1	7	1	8	24	144	2	10	49	906	
		Sankaridrug	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Salem—(*Continued*).	Tiruchengod—(*Contd.*)	Sankaridrug ..	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Tiruchengod ..	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
		Total of Taluk Establishments ..	9	1,775	..	..	9	540	29	715	77	1,245	12	165	9	63
			9	1,775	..	..	9	450	37	1,375	85	1,770	13	175	9	63
		Increase ..	..	..	..	..	..	..	8	660	8	525	1	10	..	..
		Decrease ..	..	..	..	..	..	90	..	..		..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	10	810	..	..	..	..	17	260	1	15	9	63
			..	..	18	1,370	..	..	..	..	18	325	1	15	8	56
		Increase ..	..	..	8	560	..	..	..	..	1	65	..	..	..	..
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	1	7
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	9	1,775	10	810	9	540	29	715	94	1,505	13	180	18	126
			9	1,775	18	1,370	9	450	37	1,375	103	2,095	14	190	17	119
		Increase ..	..	..	8	560	..	..	8	660	9	590	1	10	..	..
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	1	7
North Arcot.	Chittoor.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
									2	20						
			1	175	..	..	1	60	4	95	9	145	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
											2	22½				
											2					
											2	17½				
											3	15				
			1	175	..	..	1	50	5	185	11	220	2	25	1	7
		Chittoor	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Chandragiri.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	150	..	..	1	66	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
											2	22½				
											2	20				
											2	17½				
											1	15				
			1	150	..	..	1	50	3	110	9	190	1	15	1	7
		Tirupati	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Tirupati	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Chandragiri	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.	Rs.		
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	9	72	191	1,146	18	90	363	5,811	
9	63	9	72	199	1,194	18	90	397	7,027	
9	63	..	..	8	48	..	..	34	1,306	No. 34 Rs. 1,216
..	..	..	..	..	..	..	..	..	90	Nett Increase .. ..
..	..	..	..	20	122	10	50	67	1,320	
..	..	..	..	18	110	9	45	72	1,921	
..	..	..	..	..	..	..	..	9	625	No. 5 Rs. 601
..	..	..	..	2	12	1	5	4	24	Nett Increase .. ..
..	..	9	72	211	1,268	28	140	430	7,131	
9	63	9	72	217	1,304	27	135	469	8,948	
9	63	..	..	6	36	..	..	41	1,919	No. 39 Rs. 1,817
..	..	..	..	..	..	1	5	2	102	Total Nett Increase .. .. ..
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	42	647	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	48	825	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	673	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
North Arcot—(*Continued*).	Palmaner.		1	Rs. 150	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	150	..	..	1	50	4	150	9	190	1	15	1	7
		Venkatagirikota ..	..	..	1	70	..	..	..	..	1	15	..	..	1	7
		Venkatagirikota ..	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Palmaner	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Arcot.		1	225	..	..	1	60	1	30	2	20	1	15	1	..
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
									2	20						
			1	225	..	..	1	60	4	95	9	145	2	25	1	7
			1	225	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	225	..	..	1	50	5	185	11	220	2	25	1	7
		Arcot	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Vellore.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
									1	20						
			1	175	..	..	1	60	3	75	9	145	2	25	1	7
			1	175	..	..	1	50	1	40	1	35	1	15	1	..
			..	..	..	..	..	..	2	35	1	30	2	10	..	..
			..	..	..	..	..	..	..	..	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
		Vellore Town ..	1	175	..	..	1	50	3	110	11	240	3	35	1	7
		Vellore Town ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Vellore (Taluk Cusbah). ..	..	..	1	70	..	..	..	..	1	20	..	..	1	..
			..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Gudiyatam.		1	175	..	..	1	60	1	30	2	20	1	15	1	..
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
									1	20						
			1	175	..	..	1	60	3	75	9	145	1	15	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	719	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	48	875	
..	..	..	..	..	..	..	..	1	70	An additional Accountant on Rs. 35 a month is required for the Vellore Taluk to assist the Sheristadar or Head Accountant in disposing of the heavy treasury work. The Vellore Taluk Treasury is practically a branch of the Huzur Treasury. Large number of Military Pensioners are paid there, and Vellore being the head-quarters of a Local Fund Board, of a Municipality and of the D.P.W. in the district, the monthly disbursements are very large,
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	41	631	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	45	768	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars. Number.	Tahsildars. Salaries.	Deputy Tahsildars and Sub-Magistrates. Number.	Deputy Tahsildars and Sub-Magistrates. Salaries.	Taluk Sheristadars or Head Accountants and Treasurers. Number.	Taluk Sheristadars or Head Accountants and Treasurers. Salaries.	Revenue Inspectors. Number.	Revenue Inspectors. Salaries.	Gumastahs. Number.	Gumastahs. Salaries.	Shroffs. Number.	Shroffs. Salaries.	Dufferbunds or Attenders. Number.	Dufferbunds or Attenders. Salaries.
North Arcot—(*Continued*).	Palmaner.		1	Rs. 150	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	2	40	1	30	1	15	..	..
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
											1	15				
			1	150	..	..	1	50	4	150	9	190	1	15	1	7
		Venkatagirikota ..	..	..	1	70	..	..	..	..	1	15	..	..	1	7
		Venkatagirikota ..	..	..	1	70	..	..	..	..	1	20	..	..	..	..
		Palmaner	..	..	1	70	..	..	..	..	1	15	..	..	1	7
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Arcot.		1	225	..	..	1	60	1	30	2	20	1	15	..	..
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
									2	20						
			1	225	..	..	1	60	4	95	9	145	2	25	1	7
			1	225	..	..	1	50	2	40	1	30	1	15	..	..
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
											3	15				
		Arcot	1	225	..	..	1	50	5	185	11	220	2	25	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Vellore.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
									1	20						
			1	175	..	..	1	60	3	75	9	145	2	25	1	7
			1	175	..	..	1	50	1	40	1	35	1	15	..	..
			..	..	..	..	..	..	2	35	1	30	2	10	..	..
			..	..	..	..	..	..	..	..	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
											2	15				
		Vellore Town ..	1	175	..	..	1	50	3	110	11	240	3	35	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Vellore Town ..	..	..	1	70	..	..	..	..	1	20	..	..	..	..
		Vellore (Taluk Cusbah). ..	..	..	1	70	..	..	..	..	1	15	..	..	1	7
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Gudiyatam.		1	175	..	..	1	60	1	30	2	20	1	15	..	..
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
									1	20						
			1	175	..	..	1	60	3	75	9	145	1	15	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis. Number.	Muchis. Salaries.	Duffadars. Number.	Duffadars. Salaries.	Peons. Number.	Peons. Salaries.	Masalchis and Sweepers. Number.	Masalchis and Sweepers. Salaries.	Total. Number.	Total. Salaries.	Remarks.
..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	719	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	48	875	
..	..	..	..	..	..	..	..	1	70	An additional Accountant on Rs. 35 a month is required for the Vellore Taluk to assist the Sheristadar or Head Accountant in disposing of the heavy treasury work. The Vellore Taluk Treasury is practically a branch of the Huzur Treasury. Large number of Military Pensioners are paid there, and Vellore being the head-quarters of a Local Fund Board, of a Municipality and of the D.P.W. in the district, the monthly disbursements are very large.
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	41	631	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	45	768	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
North Arcot—(*Continued*).	Gudiyatam—(*Continued*).			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
			1	175	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
											2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
		Gudiyatam	1	175	..	..	1	50	4	150	11	220	2	25	1	7
			..	..	..	1	70	..	..	..	..	..	..	..	..	..
	Walajapet.		1	250	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
									2	20						
			1	250	..	..	1	60	4	95	9	145	2	25	1	7
			1	250	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
											2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
		Arkonam	1	250	..	..	1	50	5	185	11	220	2	25	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Arkonam	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Walajapet	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Wandiwash.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
									2	20						
			1	200	..	..	1	60	4	95	9	145	1	15	1	7
			1	200	..	..	1	50	3	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	1	10	..	..
											2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
		Wandiwash	1	200	..	..	1	50	6	225	10	205	2	25	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Polur.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	5	15	..	..	..	..
									1	20						
			1	150	..	..	1	60	3	75	7	115	1	15	1	7
			1	150	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
											1	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	1	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
		Polur	1	150	..	..	1	50	4	150	8	165	1	15	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs. 7	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	Rs. ..	
1	7	1	8	22	132	2	10	46	784	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	22	6	2	5	..	..	
1	7	1	8	22	132	2	10	43	732	
1	7	1	8	23	6	2	5	..	..	
1	7	1	8	23	138	2	10	48	900	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	42	672	
1	7	1	8	24	6	2	5	..	..	
1	7	1	8	24	144	2	10	49	881	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	1	8	21	126	2	10	38	566	
1	7	1	8	22	6	2	5	..	..	
1	7	1	8	22	132	2	10	42	694	
..	..	..	..	..	..	..	..	1	70	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Teputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
		Zemindari Stations.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
		Punganur	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Kangundi	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Kalastri	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Maderpak	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Narayanavanam ..	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Tirutani	..	..	1	100	..	..	..	..	2	15	..	..	1	7
		Arni	..	..	1	70	..	..	..	..	2	15	..	..	1	7
			..	..	7	640	..	..	..	..	14	210	..	..	7	49
		Punganur	..	..	1	100	..	..	..	..	1 1	20 15	..	..	1	7
		Kangundi	..	..	1	100	..	..	..	..	1 1	20 15	..	..	1	7
		Kalastri	..	..	1	100	..	..	..	..	1 1	20 15	..	..	1	7
		Maderpak	..	..	1	70	..	..	..	..	1 1	20 15	..	..	1	7
		Narayanavanam ..	..	..	1	100	..	..	..	..	1 1	20 15	..	..	1	7
		Tirutani	..	..	1	70	..	..	..	..	1 1	20 15	..	..	1	7
		Arni	..	..	1	70	..	..	..	..	1 1	20 15	..	..	1	7
			..	..	7	640	..	..	..	..	14	245	..	..	7	49
		Total of Taluk Establishments ..	9	1,650	..	..	9	540	31	755	77	1,245	12	165	9	63
			9	1,650	..	..	9	450	39	1,450	91	1,870	16	205	9	63
		Increase ..	..	..	..	..	..	..	8	695	14	625	4	40	..	..
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	..	..	..	90	..	..	..	..	..	..	..	..
			..	..	11	920	..	..	..	..	21	315	..	..	11	77
			..	..	20	1,550	..	..	..	..	22	385	..	..	11	77
		Increase ..	..	..	9	630	..	..	..	..	1	70	..	..	..	..
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	9	1,650	11	920	9	540	31	755	98	1,560	12	165	20	140
			9	1,650	20	1,550	9	450	39	1,450	113	2,255	16	205	20	140
		Increase ..	..	..	9	630	..	..	8	695	15	695	4	40	..	..
		Decrease ..	..	..	..	..	..	90	..	..	..	..	..	..	..	..
North Arcot—(*Continued*).	Bellary.															
			1	225	..	..	1	60	1	30	2	20	..	..	1	7
			..	..	..	..	..	..	1 1	25 20	7	15	..	..	..	..
			1	225	..	..	1	60	3	75	9	145	..	..	1	7
			1	225	..	..	1	50	2	40	1	30	..	..	..	..
			..	..	..	..	..	..	2	35	1 2	25 22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	225	..	..	1	50	4	150	2	15	..	..	1	7
		Bellary Town	..	..	1	100	..	..	..	..	10	205	..	..	1	7
		Siruguppa	..	..	1	70	..	..	..	..	2	15	..	..	1	7
			..	..	2	170	..	..	..	..	2	15	..	..	2	14
											4	60	..	..		

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs.	..	Rs.	2	Rs. 6	1	Rs. 5	7	Rs. 154	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	14	84	7	35	49	1,018	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	14	84	7	35	49	1,053	
9	63	9	72	193	1,158	18	90	367	5,738	
9	63	9	72	201	1,206	18	90	410	7,119	
9	63	..	..	8	48	..	..	43	1,471	
..	..	..	..	..	..	..	..	..	90	
..	..	..	..	22	132	11	55	76	1,499	
..	..	..	..	22	132	11	55	86	2,199	
..	..	..	..	..	..	..	..	10	700	
..	..	..	..	..	..	..	..	..	..	
9	63	9	72	215	1,290	29	145	443	7,237	
9	63	9	72	223	1,338	29	145	496	9,318	
..	..	..	..	8	48	..	..	53	2,171	
..	..	..	..	..	..	..	..	..	90	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	656	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	794	
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	4	24	2	10	14	278	

	No.	Rs.
Nett Increase	43	1,361
Nett Increase	No. 10	Rs. 700
Total Nett Increase	No. 53	Rs. 2,061

Bellary is one of the large Towns where the Town Sub-Magistrate's work is sufficiently heavy to occupy his whole time. Consequently, one additional Cusbah Sub-Magistrate for Bellary Taluk is provided. There being no Cantonment Magistrate now at Bellary all the magisterial work connected with the Military Cantonment is thrown on the Town Magistrate.

STATEMENT showing the existing and proposed Scales of

Districts.	Talukdars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Bellary—(*Contd.*).	Bellary—(*Contd.*)	Bellary Town ..	..	..	1	100	..	..	..	..	1	20	..	..	1	7
											1	15				
		Siruguppa	..	..	1	70	..	..	..	..	1	20	..	..	1	7
											1	15				
		Bellary (Taluk Cusbah)	..	..	1	70	..	..	..	..	..	..	..	..	..	..
			..	..	3	240	..	..	..	..	4	70	..	..	2	14
	Rayadrug.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	175	..	..	1	60	3	75	8	130	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..			2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	175	..	..	1	50	4	150	9	190	1	15	1	7
		Rayadrug	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Huvinahadgalli.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..			2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	150	..	..	1	50	3	110	9	190	1	15	1	7
		Huvinahadgalli ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Harpanahalli.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..			2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	150	..	..	1	50	3	110	9	190	1	15	1	7
		Harpanahalli ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Hospet.		1	175	..	..	1	60	1	30	2	26	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	175	..	..	1	60	3	75	8	130	1	15	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
..	..	..	..	2	6	1	5	7	159	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	4	24	2	10	15	358	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	606	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	744	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	673	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	673	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	3	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	606	

STATEMENT showing the existing and proposed Scales of

Districts.	Taluks.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Bellary—(*Continued*).	Hospet—(*Continued*).		1	175	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	75	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	1	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
											1	15				
			1	175	..	..	1	50	5	185	9	190	1	15	1	7
		Kampli	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Kampli	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Hospet	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Kudligi.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	8	130	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	3	35	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
		Kudligi	1	175	..	..	1	50	5	185	9	190	1	15	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Alur.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
		Alur	1	175	..	..	1	50	3	110	10	205	1	15	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Adoni.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	200	..	..	1	60	3	75	9	145	1	15	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
		Yemaganur	1	200	..	..	1	50	4	150	10	205	1	15	1	7
			..	..	1	70	..	..	..	..	1	15	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	45	785	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	606	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	45	785	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	10	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	42	713	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	646	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	44	784	
..	..	..	..	2	6	1	5	6	109	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries	Number.	Salaries,	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs		Rs.
Bellary—(*Continued*).	Adoni—(*Continued*).	Yemaganur	..	..	1	70	..	..	..	..	1 1	20 15	..	..	1	7
		Adoni	..	..	1	70	..	..	..	..	..	..	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
		Total of Taluk Establishments ..	8	1,425	..	..	8	480	24	600	67	1,085	7	105	8	56
			8	1,425	..	..	8	400	31	1,150	75	1,565	7	105	8	56
			..	..	..	..	..	..	7	550	8	480	..	..	..	..
			..	..	..	..	..	80	..	..	..	..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	4	310	..	..	..	..	7	105	..	..	4	28
			..	..	12	870	..	..	..	..	8	140	..	..	4	28
			..	..	8	560	..	..	..	..	1	35	..	..	..	..
			..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	8	1,425	4	310	8	480	24	600	74	1,190	7	105	12	84
			8	1,425	12	870	8	400	31	1,150	83	1,705	7	105	12	84
			..	..	8	560	..	..	7	550	9	515	..	..	..	..
			..	..	..	..	..	80	..	..	..	..	..	..	..	..
	Ramallakot.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1 2	25 20	6	15	..	..	..	..
			1	200	..	..	1	60	4	95	8	130	1	15	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1 2	25 22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
		Kurnool	1	200	..	..	1	50	4	150	10	205	1	15	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Kurnool	..	..	1	70	..	..	..	..	1 1	20 15	..	..	1	7
		Ramallakot	..	..	1	70	..	..	..	..	..	..	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Nandikotkur.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1 1	25 20	6	15	..	..	..	..
			1	175	..	..	1	60	3	75	8	130	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1 2	25 22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
		Atmakur	1	175	..	..	1	50	4	150	9	190	1	15	1	7
			..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Atmakur	..	..	1	70	..	..	..	..	1 1	20 15	..	..	1	7
		Nandikotkur ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	Rs.		Rs.		Rs.		Rs.		Rs.	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	8	64	168	1,008	16	80	314	4,903	
8	56	8	64	175	1,050	16	80	344	5,951	
8	56	..	..	7	42	..	..	30	1,128	Nett Increase .. .. No. 30 Rs. 1,048
..	..	..	..	..	..	..	..	..	80	
..	..	..	..	8	48	4	20	27	511	
..	..	..	..	8	48	4	20	36	1,106	
..	..	..	..	..	..	..	..	9	595	Nett Increase .. .. No. 9 Rs. 595
..	..	..	..	..	..	..	..	..	..	
..	..	8	64	176	1,056	20	100	341	5,414	
8	56	8	64	183	1,098	20	100	380	7,057	
8	56	..	..	7	42	..	..	39	1,723	Total Nett Increase .. .. .. No. 39 Rs. 1,643
..	..	..	..	..	..	..	..	..	80	
..	..	1	8	22	6	2	5	..	..	The Tahsildars of Sirvel, Nandyal, Cumbum and Markapur, and the Deputy Tahsildars of Atmakur and Owk all asked for an extra Gumastah to enable them to dispose of the Forest work connected with the Nallamalais, which is very heavy. As I consider that such employés should be paid by the Forest Department, I have made no provision for them in this statement.
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	41	657	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	44	784	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	606	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	744	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				RS.		RS.		RS.		RS.		RS.		RS.		RS.
Kurnool—(*Continued*).	Nandyal.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
									2	20						
			1	200	..	..	1	60	4	95	9	145	1	15	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
											2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
			1	200	..	..	1	50	4	150	10	205	2	25	1	7
		Kalva	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Kalva	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Nandyal	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
	Sirvel.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
											2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
		Sirvel	1	150	..	..	1	50	4	150	9	190	1	15	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Kumbum.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	150	..	..	1	60	3	75	9	145	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
											2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
		Kumbum	1	150	..	..	1	50	3	110	10	205	2	25	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Markapur.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
									1	20						
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
											2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
		Markapur	1	150	..	..	1	50	4	150	9	190	1	15	1	7
			..	..	1	70	..	..	..	..	..	..	..	..	..	..

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	RS. ..	1	RS. 8	22	RS. 6	2	RS. 5	..	RS. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	5	42	672	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	45	794	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	719	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	596	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	43	698	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	43	719	
..	..	..	..	..	..	..	..	1	70	

STATEMENT showing the existing and proposed Scales of

Taluk Establishments in the Madras Presidency—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars		Peons.		Masalchis and Sweepers.		Total.		Remarks
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Kurnool—(*Continued*).	Pattikonda.		1	Rs. 175	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7	..	..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	60	3	75	9	145	1	15	1	7	..	..	1	8	21	126	2	10	40	621	
			1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	4	150	10	205	1	15	1	7	1	7	1	8	22	132	2	10	44	759	
		Pyapali	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Pyapali	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Pattikonda	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Koilkuntla.		1	225	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	60	3	75	9	145	1	15	1	7	..	..	1	8	21	126	2	10	40	671	
			1	225	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	225	..	..	1	50	3	110	10	205	1	15	1	7	1	7	1	8	21	126	2	10	42	763	
		Owk	..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Owk	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Koilkuntla	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
		Total of Taluk Establishments ..	8	1,425	..	..	8	480	26	640	68	1,100	8	120	8	56	..	..	8	64	170	1,020	16	80	320	4,985	
			8	1,425	..	..	8	400	30	1,120	77	1,595	10	140	8	56	8	56	8	64	174	1,044	16	80	347	5,980	
		Increase ..	..	..	..	..	..	..	4	480	9	495	2	20	..	..	8	56	..	..	4	24	..	..	27	1,075	
		Decrease ..	..	..	..	..	..	80	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	80	
		Total of Sub-Magistrates and their Establishments ..	..	..	5	350	..	..	..	..	10	150	..	..	5	35	..	..	..	..	10	60	5	25	35	620	
			..	..	13	910	..	..	..	..	10	175	..	..	5	35	..	..	..	..	10	60	5	25	43	1,205	
		Increase ..	..	..	8	560	..	..	..	..	..	25	..	..	..	..	..	..	..	..	..	..	..	..	8	585	
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	8	1,425	5	350	8	480	26	640	78	1,250	8	120	13	91	..	..	8	64	180	1,080	21	105	355	5,605	
			8	1,425	13	910	8	400	30	1,120	87	1,770	10	140	13	91	8	56	8	64	184	1,104	21	105	390	7,185	
		Increase ..	..	..	8	560	..	..	4	480	9	520	2	20	..	..	8	56	..	..	4	24	..	..	35	1,660	
		Decrease ..	..	..	..	..	..	80	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	80	

	No.	Rs.
Nett Increase	27	995
Nett Increase	8	585
Total Nett Increase	35	1,580

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Shenistadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferhunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
				RS.		RS.		RS.		RS.		RS.		RS.		RS.
Anantapur.	Anantapur.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	{1 1	25 20	} 6	15	..	..	..	..
			1	175	..	..	1	60	3	75	8	130	1	15	1	7
			1	175	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	{1 2	25 22½	} ..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	175	..	..	1	50	3	110	9	190	1	15	1	7
		Anantapur	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Penukonda.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	{1 1	25 20	} 6	15	..	..	..	..
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	{1 2	25 22½	} ..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	150	..	..	1	50	3	110	9	190	1	15	1	7
		Penukonda	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Hindupur.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	{1 1	25 20	} 6	15	..	..	..	..
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	{1 2	25 22½	} ..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	150	..	..	1	50	3	110	9	190	1	15	1	7
		Bukkapatnam ..	..	..	1	70	..	..	..	..	..	..	..	..	1	7
		Bukkapatnam ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7
		Hindupur ..	..	..	1	70	..	..	..	..	{1 1	20 15	} ..	..	..	..
	Madakasira.		..	..	2	140	..	..	..	..	2	35	..	..	1	7
			1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	{1 1	25 20	} 6	15	..	..	..	..
			1	150	..	..	1	60	3	75	8	130	1	15	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
	RS.		RS.		RS.		RS.		RS.	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	606	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	698	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	673	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	673	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	

STATEMENT showing the existing and proposed Scales of

Taluk Establishments in the Madras Presidency—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.		Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Anantapur—(*Continued*).	Madakasira—(*Contd.*)			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
			1	150	..	..	1	50	1	40	1	30	1	15	1	7	1	7	1	8	21	126	2	10	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Madakasira ..	1	150	..	..	1	50	3	110	9	190	1	15	1	7	1	7	1	8	21	126	2	10	41	673	
			..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Dharmaveram,		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	631	
			1	200	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	23	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Kalliandrug ..	1	200	..	..	1	50	5	185	10	205	1	15	1	7	1	7	1	8	23	138	2	10	46	825	
			..	..	1	100	..	..	..	..	2	15	1	10	1	7	..	..	..	..	2	6	1	5	8	164	
		Kalliandrug ..	..	..	1	100	..	..	..	..	1	20	1	10	1	7	..	..	..	..	2	6	1	5	8	169	
		Dharmaveram ..	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	170	..	..	..	..	2	35	1	10	1	7	..	..	..	..	2	12	1	5	9	239	
	Gooty.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	4	95	9	145	1	15	1	7	..	..	1	8	22	132	2	10	42	672	
			1	200	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	3	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Uravakonda ..	1	200	..	..	1	50	4	150	11	220	1	15	1	7	1	7	1	8	22	132	2	10	45	799	
			..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Uravakonda ..	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Gooty ..	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Tadpatri.		1	200	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	7	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	60	4	95	9	145	1	15	1	7	..	..	1	8	22	132	2	10	42	672	
			1	200	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	3	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	200	..	..	1	50	4	150	11	220	1	15	1	7	1	7	1	8	22	132	2	10	45	799	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Anantapur—(*Continued*).	Tadpatri—(*Contd.*)	Rayalcheruvu or Yadaki	..	Rs. ..	1	Rs. 70	..	Rs. ..	..	Rs. ..	1	Rs. 15	..	Rs. ..	1	Rs. 7
		Rayalcheruvu or Yadaki	..	..	1	70	..	..	..	..	1	20	..	..	1	7
		Tadpatri	..	..	1	70	..	..	..	..	1	15	..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
		Total of Taluk Establishments ..	7	1,225	..	..	7	420	23	565	58	940	7	105	7	49
			7	1,225	..	..	7	350	25	925	68	1,405	7	105	7	49
		Increase ..	..	..	..	..	..	..	2	360	10	465	..	..	..	..
		Decrease ..	..	..	..	..	..	70	..	..	..	..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	4	310	..	..	..	..	7	105	1	10	4	28
			..	..	11	800	..	..	..	..	8	140	1	10	4	28
		Increase ..	..	..	7	490	..	..	..	..	1	35	..	..	..	..
		Decrease ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	7	1,225	4	310	7	420	23	565	65	1,045	8	115	11	77
			7	1,225	11	800	7	350	25	925	76	1,545	8	115	11	77
		Increase ..	..	..	7	490	..	..	2	360	11	500	..	..	..	..
		Decrease ..	..	..	..	..	..	70	..	..	..	..	..	..	..	..
Cuddapah.	Cuddapah.		1	225	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			1	225	..	..	1	60	2	20						
									1	25						
									2	20						
			1	225	..	..	1	60	4	95	9	145	2	25	1	7
			1	225	..	..	1	50	2	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			1	225	..	..	1	50	5	185	3	15	..	..	..	..
		Cuddapah ..	..	..	1	100	..	..	..	..	11	220	2	25	1	7
		Kamalapuram ..	..	..	1	70	..	..	..	..	2	15	..	..	1	7
			..	..	2	170	..	..	..	..	2	15	..	..	1	7
		Cuddapah ..	..	..	1	100	..	..	..	..	4	60	..	..	2	14
		Kamalapuram ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..
			..	..	2	170	..	..	..	..	1	20	..	..	1	7
											1	15				
											2	35	..	..	1	7
	Rayachoti.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
			1	175	..	..	1	60	1	20						
									3	75	8	130	1	15	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	..	Rs. ..	2	Rs. 6	1	Rs. 5	6	Rs. 109	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	7	56	149	894	14	70	279	4,324	
7	49	7	56	151	906	14	70	300	5,140	
7	49	..	..	2	12	..	..	21	886	
.	..	..	..	..	..	..	..	..	70	Nett Increase .. .. No. 21 Rs. 876
..	..	..	..	8	48	4	20	28	521	
..	..	..	..	8	48	4	20	36	1,046	
..	..	..	..	..	..	..	..	8	525	Nett Increase .. .. No. 8 Rs. 525
..	..	..	..	..	..	..	..	..	..	
..	..	7	56	157	942	18	90	307	4,845	Total Nett Increase .. .. .. No. 29 Rs. 1,341
7	49	7	56	159	954	18	90	336	6,186	
7	49	..	..	2	12	..	..	29	1,411	
..	..	..	..	..	..	..	..	..	70	
..	..	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	22	132	2	10	43	707	In several of the taluks of this district, the taluk staff consists of only eight Gumastahs. In all these cases, except in Pulivendla (where only one additional Clerk is provided for) two additional Clerks are recommended.
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	48	875	Provision is made here for the Town Sub-Magistrate of Cuddapah becoming the Cusbah Magistrate. His establishment would thus be abolished and its cost Rs. 54 saved. Clerks would be supplied him from the Taluk Establishment.
..	..	..	..	2	6	1	5	7	154	
..	..	..	..	2	6	1	5	7	124	
..	..	..	..	4	24	2	10	14	278	
..	..	..	..	..	..	..	..	1	100	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	2	12	1	5	8	229	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	606	

STATEMENT showing the existing and proposed Scales of Taluk Establishments in the Madras Presidency—(*Continued*).

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.		Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
Cuddapah—(*Continued*).	Rayachoti—(*Contd.*)		1	Rs. 175	..	Rs. ..	1	Rs. 50	2	Rs. 40	1	Rs. 30	1	Rs. 15	1	Rs. 7	1	Rs. 7	1	Rs. 8	22	Rs. 6	2	Rs. 5	..	Rs. ..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½														
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Rayachoti	1	175	..	..	1	50	4	150	10	205	1	15	1	7	1	7	1	8	22	132	2	10	44	759	
			..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Kadiri.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
									1	20																
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	606	
			1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½														
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Kadiri	1	175	..	..	1	50	4	150	10	205	1	15	1	7	1	7	1	8	22	132	2	10	44	759	
			..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
	Vayalpad.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	21	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
									1	20																
			1	175	..	..	1	60	3	75	8	130	1	15	1	7	..	..	1	8	21	126	2	10	39	606	
			1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	2	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½														
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Piler	1	175	..	..	1	50	4	150	10	205	1	15	1	7	1	7	1	8	22	132	2	10	44	759	
			..	..	1	70	..	..	..	..	2	15	..	..	1	7	..	..	..	..	2	6	1	5	7	124	
		Piler	..	..	1	70	..	..	..	..	1	20	..	..	1	7	..	..	..	..	2	6	1	5	7	129	
		Vayalpad	..	..	1	70	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..	..	..	1	70	
			..	..	2	140	..	..	..	..	2	35	..	..	1	7	..	..	..	..	2	12	1	5	8	199	
	Madanapalle.		1	175	..	..	1	60	1	30	2	20	1	15	1	7	..	..	1	8	22	6	2	5	..	..	
			..	..	..	..	..	..	1	25	6	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
									2	20																
			1	175	..	..	1	60	4	95	8	130	1	15	1	7	..	..	1	8	22	132	2	10	41	632	
			1	175	..	..	1	50	2	40	1	30	1	15	1	7	1	7	1	8	23	6	2	5	..	..	
			..	..	..	..	..	..	3	35	1	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..			2	22½														
			..	..	..	..	..	..	..	..	2	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
			1	175	..	..	1	50	5	185	10	205	1	15	1	7	1	7	1	8	23	138	2	10	46	800	
		Madanapalle ..	..	..	1	70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	70	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars.		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufterbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Cuddapah—(*Continued*).	Jammalamadugu.	Jammalamadugu ..	1	Rs. 200	..	Rs. ..	1	Rs. 60	1	Rs. 30	2	Rs. 20	1	Rs. 15	1	Rs. 7
			..	..	..	..	..	..	1	25	7	15	1	10	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	200	..	..	1	60	3	75	9	145	2	25	1	7
			1	200	..	..	1	50	1	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	1	10	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
			1	200	..	..	1	50	3	110	10	205	2	25	1	7
		Jammalamadugu	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Proddutur.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	7	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	9	145	1	15	1	7
			1	175	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	{1 2	25 22½ }	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
			1	175	..	..	1	50	4	150	10	205	1	15	1	7
		Proddutur	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Pulivendla.		1	175	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	175	..	..	1	60	3	75	8	130	1	15	1	7
			1	175	..	..	1	50	1	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	25	{1 2	25 22½ }	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	1	15	..	..	..	..
			1	175	..	..	1	50	3	110	9	190	1	15	1	7
		Pulivendla	..	..	1	70	..	..	..	..	..	..	..	..	..	..
	Badvel.		1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	1	25	6	15	..	..	..	..
			..	..	..	..	..	..	1	20	..	..	..	..	..	..
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	..
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
			1	150	..	..	1	50	3	110	10	205	1	15	1	7
		Badvel	..	..	1	70	..	..	..	..	..	..	..	..	..	..

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	Rs. ..	1	Rs. 8	21	Rs. 6	2	Rs. 5	..	Rs. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	41	656	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	43	748	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	621	
1	7	1	8	22	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	22	132	2	10	44	759	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	606	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	41	698	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	42	688	
..	..	..	..	..	..	..	..	1	70	

STATEMENT showing the existing and proposed Scales of

Districts.	Tahsildars' Stations.	Deputy Tahsildars' Stations.	Tahsildars		Deputy Tahsildars and Sub-Magistrates.		Taluk Sheristadars or Head Accountants and Treasurers.		Revenue Inspectors.		Gumastahs.		Shroffs.		Dufferbunds or Attenders.	
			Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.
Cuddapah—(*Continued*).	Siddhavattam.			RS.		RS.		RS.		RS.		RS.		RS.		RS.
			1	150	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	{1	25	} 6	15	..	..	..	..
									{1	20						
			1	150	..	..	1	60	3	75	8	130	1	15	1	7
			1	150	..	..	1	50	1	40	1	30	1	15	1	7
			..	..	..	..	..	..	2	35	1	25	..	..	..	..
			..	..	..	..	..	..	..	..	2	22½	..	..	..	..
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	2	15	..	..	..	..
			1	150	..	..	1	50	3	110	10	205	1	15	1	7
		Siddhavattam ..	..	..	1	70	..	..	..	..	.	..	..	..	..	..
	Pullampet.		1	200	..	..	1	60	1	30	2	20	1	15	1	7
			..	..	..	..	..	..	{1	25	} 7	15	..	..	..	..
									{1	20						
			1	200	..	..	1	60	3	75	9	145	1	15	1	7
			1	200	..	..	1	50	2	40	1	30	1	15	1	..
			..	..	..	..	..	..	3	35	{1	25	} ..	..	..	..
			..	..	..	..	..	..	..	..	{2	22½				
			..	..	..	..	..	..	..	..	2	20	..	..	..	..
			..	..	..	..	..	..	..	..	2	17½	..	..	..	..
			..	..	..	..	..	..	..	..	3	15	..	..	..	..
			1	200	..	..	1	50	5	185	11	220	1	15	1	7
		Chitvel	..	..	1	70	..	..	..	..	1	15	..	..	1	7
		Chitvel	..	..	1	70	..	..	..	..	{1	20	} ..	..	1	7
		Pullampet	..	..	1	70	..	..	..	..	{1	15	} ..	..	..	..
			..	..	2	140	..	..	..	..	2	35	..	..	1	7
		Total of Taluk Establishments ..	11	1,975	..	..	11	660	35	865	92	1,490	13	185	11	77
			11	1,975	..	..	11	550	43	1,595	111	2,270	13	185	11	77
		Increase ..	..	..	..	..	..	..	8	730	19	780	..	..	..	..
		Decrease ..	..	..	..	..	..	110	..	..	..	..	..	..	..	..
		Total of Sub-Magistrates and their Establishments ..	..	..	4	310	..	..	..	..	7	105	..	..	4	28
			..	..	14	1,010	..	..	..	..	6	105	..	..	3	21
		Increase ..	..	..	10	700	..	..	..	..	..	..	..	..	..	..
		Decrease ..	..	..	..	..	..	..	..	..	1	..	..	..	1	7
		Grand Total of Taluk and Sub-Magistrates' Establishments ..	11	1,975	4	310	11	660	35	865	99	1,595	13	185	15	105
			11	1,975	14	1,010	11	550	43	1,595	117	2,375	13	185	14	98
		Increase ..	..	..	10	700	..	..	8	730	18	780	..	..	..	..
		Decrease ..	..	..	..	..	..	110	..	..	..	..	..	..	1	7

Taluk Establishments in the Madras Presidency—(*Continued*).

Muchis.		Duffadars.		Peons.		Masalchis and Sweepers.		Total.		Remarks.
Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	Number.	Salaries.	
..	RS. ..	1	RS. 8	21	RS. 6	2	RS. 5	..	RS. ..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	39	581	
1	7	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	21	126	2	10	42	688	
..	..	..	..	..	..	..	..	1	70	
..	..	1	8	21	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	1	8	21	126	2	10	40	646	
1	7	1	8	23	6	2	5	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
..	..	..	..	..	..	..	..	..	..	
1	7	1	8	23	138	2	10	47	840	
..	..	..	..	2	6	1	5	6	109	
..	..	..	..	2	6	1	5	7	129	
..	..	..	..	..	..	..	..	1	70	
..	..	..	..	2	12	1	5	8	199	
..	..	11	88	233	1,398	22	110	439	6,848	
11	77	11	88	241	1,446	22	110	485	8,373	
11	77	..	..	8	48	..	..	46	1,635	
..	..	..	..	..	..	..	..	..	110	
..	..	..	..	8	48	4	20	27	511	
..	..	..	..	6	36	3	15	32	1,187	
..	..	..	..	..	..	..	..	10	700	
..	..	..	..	2	12	1	5	5	24	
..	..	11	88	241	1,446	26	130	466	7,359	
11	77	11	88	247	1,482	25	125	517	9,560	
11	77	..	..	6	36	..	..	53	2,323	
..	..	..	..	..	..	1	5	2	122	

	No.	Rs.
Nett Increase	46	1,525
Nett Increase	No. 5	Rs. 676
Total Nett Increase	No. 51	Rs. 2,201

APPENDIX C.

STATEMENT showing the existing and proposed Scales of Sub-Collectors' Establishments.

DESIGNATION.	TINNEVELLY.				MADURA.				TANJORE.				SOUTH ARCOT.				CHINGLEPUT.			
	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.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Sheristadar	1	150	..	..	1	150	..	..	1	150	..	..	1	150	..	..	1	150	..	..
Head Clerk	1	50	1	85	1	50	1	85	1	50	1	85	1	50	1	85	1	50	1	85
Second do.	1	35	1	50	1	35	1	50	1	35	1	50	1	35	1	50	1	35	1	50
Third do.	1	30	1	40	1	30	1	40	1	30	1	40	1	30	1	40	1	30	1	40
Fourth do.	1	20	1	25	1	20	1	25	1	20	1	25	1	20	1	25	1	20	1	25
Fifth do.	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20
Sixth do.	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20
Seventh do.	1	15	1	15	..	..	1	15	1	15	1	15	1	15	1	15	1	15	1	15
Eighth do.	..	..	..	..	..	..	..	..	1	15	1	15	..	..	1	15	..	..	1	15
Ninth do.	..	..	..	..	..	..	..	..	1	15	..	..	..	..	..	..	..	..	..	..
Muchi	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10
Attender	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8
Duffadar	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10
Peons, on 8 Rs. each	2	16	..	..	2	16	..	..	2	16	..	..	2	16	..	..	2	16	..	..
Do. 7 do.	6	42	6	42	6	42	6	42	6	42	6	42	6	42	6	42	6	42	6	42
Masalchi	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6
Sweeper	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6
Total ..	21	433	18	337	20	418	18	337	23	463	19	352	21	433	19	352	21	433	19	352
Increase by raising salaries ..	..	..	..	70	..	..	..	70	..	..	..	70	..	..	..	70	..	..	..	70
Decrease by reducing the number of hands	..	..	3	166	..	..	2	151	..	..	4	181	..	..	2	151	..	..	2	151
Nett decrease per mensem ..	..	..	3	96	..	..	2	81	..	..	4	111	..	..	2	81	..	..	2	81

STATEMENT showing the existing and proposed Scales of Sub-Collectors' Establishments—(Continued).

DESIGNATION.	MALABAR.				COIMBATORE.				SALEM.				NORTH ARCOT.				CUDDAPAH.			
	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.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Sheristadar	1	150	..	..	1	150	..	..	1	150	..	..	1	150	..	..	1	150	..	..
Head Clerk	1	50	1	85	1	50	1	85	1	50	1	85	1	50	1	85	1	50	1	85
Second do.	1	35	1	50	1	35	1	50	1	35	1	50	1	35	1	50	1	35	1	50
Third do.	1	30	1	40	1	30	1	40	1	30	1	40	1	30	1	40	1	30	1	40
Fourth do.	1	20	1	25	1	20	1	25	1	20	1	25	1	20	1	25	1	20	1	25
Fifth do.	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20
Sixth do.	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20
Seventh do.	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15
Eighth do.	1	15	..	..	..	..	1	15	..	..	..	..	..	..	1	15	..	..	1	15
Ninth do.	1	10	1	10	1	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Muchi do.	1	8	1	8	1	8	1	10	1	10	1	10	1	10	1	10	1	10	1	10
Attender	1	10	1	10	1	10	1	8	1	8	1	8	1	8	1	8	1	8	1	8
Duffadar	2	16	..	..	2	16	1	10	1	10	1	10	1	10	1	10	1	10	1	10
Peons, on 8 Rs. each	6	42	6	42	6	42	..	..	2	16	..	..	2	16	..	..	2	16	..	..
Do. 7 do.	1	6	1	6	1	6	6	42	6	42	6	42	6	42	6	42	6	42	6	42
Masalchi	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6
Sweeper							1	6	1	6	1	6	1	6	1	6	1	6	1	6
Total ..	23	463	19	352	21	433	19	352	21	433	18	337	21	433	19	352	21	433	19	352
Increase by raising salaries ..	..	..	..	70	..	..	..	70	..	..	..	70	..	..	..	70	..	..	..	70
Decrease by reducing the number of hands	..	..	4	181	..	..	2	151	..	..	3	166	..	..	2	151	..	..	2	151
Nett decrease per mensem ..	..	..	4	111	..	..	2	81	..	..	3	96	..	..	2	81	..	..	2	81

APPENDIX D.

STATEMENT showing the existing and proposed Scales of Head Assistant and Special Assistant Collectors' Establishments.

DESIGNATION.	TINNEVELLY.				MADURA.				TRICHINOPOLY.				TANJORE.				SOUTH ARCOT.				MALABAR HEAD ASSISTANT COLLECTOR.				MALABAR SPECIAL ASSISTANT COLLECTOR.			
	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.
Head Clerk	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	45	1	70
Second do.	1	25	1	45	1	25	1	45	1	25	1	45	1	25	1	45	1	25	1	45	1	25	1	45	1	25	1	45
Third do.	1	15	1	35	1	15	1	35	1	15	1	35	1	15	1	35	1	15	1	35	1	15	1	35	1	15	1	35
Fourth do.	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
Fifth do.	..	..	1	15	1	15	1	15	..	..	1	15	..	..	1	20	..	..	1	20	..	..	1	20	..	..	1	15
Sixth do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	15	..	..	1	15	..	..	1	15	..	..	..	..
Muchi	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	..	..	1	10
Attender	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	7	1	8
Peons, on 8 Rs. each ..	..	..	1	8	1	8	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	4	24	4	28
Do. 7 Rs. do. ..	4	28	4	28	3	21	4	28	4	28	4	28	4	28	4	28	4	28	4	28	4	28	4	28	1	5	1	6
Masalchi	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	5	1	6
Total ..	11	177	13	245	12	193	13	245	11	177	13	245	11	177	14	265	11	177	14	265	11	177	14	265	11	144	13	245
Increase by additional hands	..	..	2	23	..	..	1	7	..	..	2	23	..	..	3	43	..	..	3	43	..	..	3	43	..	..	2	25
Increase by raising salaries	..	..	..	45	..	..	..	45	..	..	..	45	..	..	..	45	..	..	..	45	..	..	..	45	..	..	..	76
Total increase per mensem ..	..	..	2	68	..	..	1	52	..	..	2	68	..	..	3	88	..	..	3	88	..	..	3	88	..	..	2	101

STATEMENT showing the existing and proposed Scales of Head Assistant and Special Assistant Collectors' Establishments—(Continued).

DESIGNATION.	COIMBATORE.				SALEM.				NORTH ARCOT.				BELLARY.				KURNOOL.				ANANTAPUR.				CUDDAPAH.			
	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.
Head Clerk	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70
Second do.	1	25	1	45	1	25	1	45	1	25	1	45	1	25	1	45	1	25	1	45	1	25	1	45	1	25	1	45
Third do.	1	15	1	35	1	15	1	35	1	15	1	35	1	15	1	35	1	15	1	35	1	15	1	35	1	15	1	35
Fourth do.	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
Fifth do.	..	..	1	15	..	..	1	15	..	..	1	20	..	..	1	20	..	..	1	15	..	..	1	15	..	..	1	15
Sixth do.	..	..	..	..	..	..	..	..	..	..	1	15	..	..	1	15	..	..	..	..	..	..	1	15	..	..	1	10
Muchi	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10
Attender	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8
Peons, or 8 Rs. each ..	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	4	28	4	28	4	28	4	28
Do. 7 Rs. do. ..	4	28	4	28	4	28	4	28	4	28	4	28	4	28	4	28	4	28	4	28	1	6	1	6	1	6	1	6
Masalchi	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	11	177	14	265	11	177	14	265
Total ..	11	177	13	245	11	177	13	245	11	177	14	265	11	177	14	265	11	177	13	245	..	..	3	43	..	..	3	43
Increase by additional hands	..	..	2	23	..	..	2	23	..	..	3	43	..	..	3	43	..	..	2	23	..	..	..	45	..	..	..	45
Increase by raising salaries	..	..	..	45	..	..	..	45	..	..	..	45	..	..	..	45	..	..	..	45	45	..	3	88	..	..	3	88
Total increase per mensem ..	..	..	2	68	..	..	2	68	..	..	3	88	..	..	3	88	..	..	2	68	..	..	..	..	..	..	..	..

APPENDIX E.

STATEMENT showing the existing and proposed Scales of General Duties Deputy Collectors' Establishments.

DESIGNATION.	TINNEVELLY.				MADURA.				TRICHINOPOLY.				TANJORE—MANARGUDI.				TANJORE—TANJORE.				SOUTH ARCOT.			
	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.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
General Duties Deputy Collector	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Head Clerk	1	45	1	60	1	45	1	60	1	45	1	60	1	45	1	60	1	45	1	60	1	45	1	60
Second do.	1	20	1	40	1	20	1	40	1	20	1	40	1	20	1	40	1	20	1	40	1	20	1	40
Third do.	1	15	1	30	1	15	1	30	1	15	1	30	1	15	1	30	1	15	1	30	1	15	1	30
Fourth do.	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20
Fifth do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Attender	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8
Muchi	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7
Peons, on Rs. 8 each ..	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8
Do. Rs. 7 do. ..	3	21	3	21	3	21	3	21	3	21	3	21	3	21	3	21	3	21	3	21	3	21	3	21
Masalchi	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6
Total ..	9	130	11	200	9	130	11	200	9	130	11	200	9	130	11	200	9	130	11	200	9	130	11	200
Increase by additional hands	..	..	2	15	..	..	2	15	..	..	2	15	..	..	2	15	..	..	2	15	..	..	2	15
Increase by raising salaries.	..	..	..	55	..	..	..	55	..	..	..	55	..	..	..	55	..	..	..	55	..	..	..	55
Total Increase per mensem..	..	..	2	70	..	..	2	70	..	..	2	70	..	..	2	70	..	..	2	70	..	..	2	70

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

DESIGNATION.	BELLARY.				KURNOOL—PEAPALLI.				KURNOOL—CUMBUM.				ANANTAPUR.				CUDDAPAH.			
	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.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
General Duties Deputy Collector..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Head Clerk	1	45	1	60	1	45	1	60	1	45	1	60	1	45	1	60	1	45	1	60
Second do.	1	20	1	40	1	20	1	40	1	20	1	40	1	20	1	40	1	20	1	40
Third do.	1	15	1	30	1	15	1	30	1	15	1	30	1	15	1	30	1	15	1	30
Fourth do.	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20	1	15	1	20
Fifth do.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Attender	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8
Muchi	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7
Peons, on Rs. 8 each	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8
Do. Rs. 7 do.	3	21	3	21	3	21	3	21	3	21	3	21	3	21	3	21	3	21	3	21
Masalchi	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6	1	6
Total ..	9	130	11	200	9	130	11	200	9	130	11	200	9	130	11	200	9	130	11	200
Increase by additional hands ..	..	..	2	15	..	..	2	15	..	..	2	15	..	..	2	15	..	..	2	15
Increase by raising salaries ..	..	..	..	55	..	..	..	55	..	..	..	55	..	..	..	55	..	..	..	55
Total Increase per mensem ..	..	..	2	70	..	..	2	70	..	..	2	70	..	..	2	70	..	..	2	70

STATEMENT showing the existing and proposed Scales of General Duties Deputy Collectors' Establishments—(*Continued*).

DESIGNATION.	CHINGLEPUT.				MALABAR—WYNAD.				MALABAR—PONANI.				COIMBATORE.				SALEM.				NORTH ARCOT.			
	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.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
General Duties Deputy Collector	..	..	..	..	..	..	..	..	..	..	1	250	..	..	..	..	..	..	..	..	..	..	..	..
Head Clerk	1	45	1	60	1	50	1	60	..	..	1	60	1	45	1	60	1	45	1	60	1	45	1	60
Second do.	1	20	1	40	1	30	1	40	..	..	1	40	1	20	1	40	1	20	1	40	1	20	1	40
Third do.	1	15	1	30	1	20	1	30	..	..	1	30	1	15	1	30	1	15	1	30	1	15	1	30
Fourth do.	1	15	1	20	1	20	1	20	..	..	1	20	1	15	1	20	1	15	1	20	1	15	1	20
Fifth do.	..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Attender	1	8	1	8	1	8	1	8	..	..	1	8	1	8	1	8	1	8	1	8	1	8	1	8
Muchi	..	..	1	7	..	..	1	8	..	..	1	7	..	..	1	7	..	..	1	7	..	..	1	7
Peons, on Rs. 8 each ..	..	..	1	8	3	24	4	32	..	..	1	8	..	..	1	8	..	..	1	8	..	..	1	8
Do. Rs. 7 do. ..	3	21	3	21	..	..	..	..	..	..	3	21	3	21	3	21	3	21	3	21	3	21	3	21
Masalchi	1	6	1	6	1	7	1	7	..	..	1	6	1	6	1	6	1	6	1	6	1	6	1	6
Total ..	9	130	11	200	9	159	12	225	..	..	1 11	250 200	9	130	11	200	9	130	11	200	9	130	11	200
Increase by additional hands	..	..	2	15	..	..	3	36	..	..	11	200	..	..	2	15	..	..	2	15	..	..	2	15
Increase by raising salaries.	..	..	..	55	..	..	..	30	..	..	..	1 250 ..	..	..	..	55	..	..	..	55	..	..	..	55
Total Increase per mensem..	..	..	2	70	..	..	3	66	..	..	1 11	250 200	..	..	2	70	..	..	2	70	..	..	2	70

APPENDIX F.

STATEMENT showing the existing and proposed Scales of Establishments in the Correspondence Department of the Collectors' Offices.

DESIGNATION.	TINNEVELLY.				MADURA.				TRICHINOPOLY.				TANJORE.				SOUTH ARCOT.				CHINGLEPUT.				MALABAR.			
	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.
Sheristadar or Head-quarters	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250
Deputy Collector	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200
Head Clerk													1	70	1*	20					1	70	..	..	1	70	..	..
Translators	1	70	..	..	1	70	..	..	1	70	..	..	1*	20			1	70	1	70	1	70	1	70	1	70	1	70
Clerks on Rs. 70 ..	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	60	1	60	1	60	1	60	1	60	1	60
Do. ,, 60 ..	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
Record-keepers on ,, 60 ..	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
Do. on ,, 50 ..	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50
Clerks on ,, 50 ..	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50
Do. ,, 45 ..	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45
Do. ,, 35 ..	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70
Do. ,, 30 ..	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90
Do. ,, 25 ..	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75
Assistant Record-keepers on ,, 25 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	25
Do. ,, 20 ..	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20	1	20
Clerks on ,, 20 ..	2	40	3	60	2	40	3	60	2	40	3	60	2	40	3	60	2	40	3	60	2	40	3	60	2	40	3	60
Do. ,, 15 ..	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90
Total ..	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	27	1,210	27	1,210	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	27	1,215
Attenders on Rs. 10 ..	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20
Do. ,, 8 ..	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48
Do. ,, 7 ..	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56
Muchis on ,, 15 ..	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15
Do. ,, 12 ..	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12
Do. ,, 10 ..	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10
Duffadars	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14
Peons on Rs. 8 ..	10	80	10	80	9	72	9	72	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80
Do. ,, 7 ..	8	56	8	56	9	63	9	63	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56
Massalchis and Sweepers ..	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24
Total ..	42	335	42	335	42	334	42	334	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335
Grand Total ..	68	1,525	68	1,525	68	1,524	68	1,524	68	1,525	68	1,525	69	1,545	69	1,545	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	69	1,550
Increase ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	25

* Danish Translator.

STATEMENT showing the existing and proposed Scales of Establishments, &c.—(*Continued*).

DESIGNATION.	COIMBATORE.				SALEM.				NORTH ARCOT.				BELLARY.				KURNOOL.				ANANTAPUR.				CUDDAPAH.			
	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.
Sheristadar or Head-quarters																												
Deputy Collector	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250	1	250
Head Clerk	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200	1	150	1	200
Translators	1	70	..	..	1	70	..	..	1	70	..	..	1	70	..	..	1	70	..	..	1	70	..	..	1	70	..	..
Clerks on Rs. 70 ..	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70	1	70
Do. ,, 60 ..	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
Record-keepers on ,, 60 ..	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
Do. ,, 50 ..	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50
Clerks on ,, 50 ..	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50
Do. ,, 45 ..	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45	1	45
Do. ,, 35 ..	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70	2	70
Do. ,, 30 ..	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90	3	90
Do. ,, 25 ..	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75	3	75
Assistant Record-keepers on ,, 25 ..	..	..	..	..	..	..	..	..	..	..	1	20	..	..	1	20	..	..	1	20	..	..	1	20	..	..	1	20
Do. do. ,, 20 ..	1	20	1	20	1	20	1	20	2	40	3	60	2	40	3	60	2	40	3	60	2	40	3	60	2	40	3	60
Clerks on ,, 20 ..	2	40	3	60	2	40	3	60	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90	6	90
Do. ,, 15 ..	6	90	6	90	6	90	6	90																				
Total ..	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190	26	1,190
Attenders on Rs. 10 ..	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20	2	20
Do. ,, 8 ..	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48	6	48
Do. ,, 7 ..	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56
Muchis on ,, 15 ..	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15	1	15
Do. ,, 12 ..	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12	1	12
Do. ,, 10 ..	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10
Duffadars	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14	1	14
Peons on Rs. 8 ..	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80	10	80
Do. ,, 7 ..	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56	8	56
Massalchis and Sweepers ..	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24	4	24
Total ..	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335	42	335
Grand Total ..	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525	68	1,525
Increase ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

APPENDIX G.

STATEMENT showing the existing and proposed Scales of Account and Treasury Establishments in the Collectors' Offices.

DESIGNATION.	TINNEVELLY.				MADURA.				TRICHINOPOLY.				TANJORE.				SOUTH ARCOT.				CHINGLEPUT.				MALABAR.			
	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.
ACCOUNT DEPARTMENT.																												
Head Accountant	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100
Accountant on Rs. 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	1	45	1	45	1	45	1	45
English do. ,, 45 ..	1	45			1	45			1	45			1	45			1	45			1	45			1	45		
Do. do. ,, 35 ..	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70
Vernacular do. ,, 35 ..	1	35			1	35			1	35			1	35			1	35			1	35			1	35		
English do. ,, 30 ..	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30
Do. do. ,, 25 ..	1	25	2	50	1	25	2	50	1	25	2	50	2	50	3	75	1	25	2	50	1	25	2	50	2	50	3	75
Treasury do. ,, 25 ..	1	25			1	25			1	25			1	25			1	25			1	25			1	25		
Do. do. ,, 20 ..	1	20			1	20			1	20			1	20			1	20			1	20			1	20		
English do. ,, 20 ..	3	60	5	100	3	60	5	100	2	40	4	80	3	60	7	140	3	60	5	100	3	60	5	100	3	60	6	120
Vernacular do. ,, 20 ..	1	20			1	20			1	20			3	60			1	20			1	20			1	20		
Do. do. ,, 15 ..	3	45			3	45			1	15			2	30			3	45			3	45			4	60		
English do. ,, 15 ..	4	60	9	135	4	60	9	135	2	30	4	60	4	60	9	135	4	60	8	120	4	60	8	120	4	60	10	150
Treasury do. ,, 15 ..	1	15			1	15			1	15			1	15			1	15			1	15			..	..		
Total ..	21	545	22	580	21	545	22	580	16	465	16	485	23	595	25	645	21	545	21	565	21	545	21	565	22	570	25	640
Increase per mensem ..	..	..	1	35	..	..	1	35	..	..	..	20	..	..	2	50	..	..	..	20	..	..	..	20	..	..	3	70
CASH DEPARTMENT.																												
Cash-keeper	1	125	1	125	1	125	1	125	1	125	1	125	1	125	1	125	1	125	1	125	1	125	1	125	1	100	1	125
Shroffs on Rs. 50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	1	50	..	..	..	..
Do. ,, 25	1	25	1	25	1	25	1	25	1	25	1	25	1	25	1	25	1	25	1	25	1	25	1	25	..	..	..	..
Do. ,, 20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..
Do. ,, 15	2	30	2	30	1	15	2	30	2	30	2	30	3	45	5	75	2	30	2	30	1	15	1	15	..	..	..	..
Gollahs ,, 10	1	10	1	10	1	10	2	20	1	10	1	10	1	10	1	10	1	10	1	10	1	10	1	10	..	..	..	..
Do. ,, 8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	1	8	2	16	2	16
Do. ,, 7	2	14	2	14	1	7	1	7	2	14	2	14	2	14	4	28	2	14	2	14	2	14	2	14	..	..	..	..
Total ..	9	262	9	262	7	240	9	265	9	262	9	262	10	277	14	321	9	262	10	282	8	247	8	247	3	116	3	141
Increase per mensem ..	..	..	..	..	..	..	2	25	..	..	..	..	..	..	4	44	..	..	1	20	..	..	..	..	..	..	..	25
Total Increase ..	..	..	1	35	..	..	3	60	..	..	..	20	..	..	6	94	..	..	1	40	..	..	..	20	..	..	3	95

STATEMENT showing the existing and proposed Scales of Account and Treasury Establishments in the Collectors' Offices—(*Continued*).

DESIGNATION.	COIMBATORE.				SALEM.				NORTH ARCOT.				BELLARY.				KURNOOL.				ANANTAPUR.				CUDDAPAH.			
	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.
ACCOUNT DEPARTMENT.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Head Accountant	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100	1	85	1	100
Accountant on Rs. 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	1	45	1	45	1	45	1	45
English do. ,, 45 ..	1	45			1	45			1	45			1	45			1	45			1	45			1	45		
Do. do. ,, 35 ..	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70	1	35	2	70
Vernacular do. ,, 35 ..	1	35			1	35			1	35			1	35			1	35			1	35			1	35		
English do. ,, 30 ..	1	30	2	60	1	30	1	30	1	30	3	90	1	30	1	30	1	30	1	30	1	30	1	30	1	30	1	30
Do. do. ,, 25 ..	1	25	2	50	1	25	2	50	1	25	4	100	1	25	2	50	1	25	2	50	1	25	2	50	1	25	2	50
Treasury do. ,, 25 ..	1	25			1	25			1	25			1	25			1	25			1	25			1	25		
Do. do. ,, 20 ..	1	20			1	20			1	20			1	20			1	20			1	20			1	20		
English do. ,, 20 ..	2	40	4	80	2	40	6	120	2	40	5	100	2	40	4	80	2	40	6	120	3	60	5	100	2	40	4	80
Vernacular do. ,, 20 ..	1	20			1	20			1	20			1	20			1	20			1	20			1	20		
Do. do. ,, 15 ..	3	45			3	45			3	45			3	45			3	45			3	45			3	45		
English do. ,, 15 ..	3	45	8	120	3	45	8	120	3	45	7	105	3	45	6	90	3	45	7	105	4	60	8	120	3	45	7	105
Treasury do. ,, 15 ..	1	15			1	15			1	15			..	..			1	15			1	15			1	15		
Total ..	19	510	21	575	19	510	22	585	19	510	24	660	18	495	18	515	19	510	21	570	21	545	21	565	19	510	19	530
Increase per mensem ..	..	..	2	65	..	..	3	75	..	..	5	150	..	..	..	20	..	..	2	60	..	..	..	20	..	..	..	20
CASH DEPARTMENT.																												
Cash-keeper	1	125	1	125	1	125	1	125	1	125	1	125	1	70	1	70	1	125	1	125	1	125	1	125	1	125	1	125
Shroffs on Rs. 50	1	50	1	50	1	50	1	50	1	50	1	50	..	..	..	..	1	50	1	50	1	50	1	50	1	50	1	50
Do. ,, 25	1	25	1	25	1	25	1	25	1	25	1	25	..	..	..	..	1	25	1	25	1	25	1	25	1	25	1	25
Do. ,, 20	..	..	..	..	..	..	..	..	..	..	1	20	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	15
Do. ,, 15	1	15	1	15	1	15	1	15	1	15	1	15	..	..	..	..	1	15	2	30	2	30	2	30	1	15	1	10
Gollahs ,, 10	1	10	1	10	1	10	1	10	1	10	1	10	..	..	..	..	1	10	1	10	1	10	1	10	1	8	1	8
Do. ,, 8	1	8	1	8	1	8	1	8	1	8	1	8	2	16	2	16	1	8	1	8	1	8	1	8	2	14	2	14
Do ,, 7	2	14	2	14	2	14	2	14	2	14	2	14	..	..	..	..	2	14	2	14	2	14	2	14				
Total ..	8	247	8	247	8	247	8	247	8	247	9	287	3	86	3	86	8	247	9	282	9	262	9	282	8	247	9	267
Increase per mensem ..	..	..	..	..	..	..	..	..	..	..	1	20	..	..	..	..	..	..	1	15	..	..	..	..	..	..	1	20
Total Increase ..	..	..	2	65	..	..	3	75	..	..	6	170	..	..	..	20	..	..	3	75	..	..	..	20	..	..	1	40

to be made a Sub.
Registrar and is
appointed to the Sub.
The probation he pas
through is like all
other probations of
no great value.

He has to be thoroughly
acquainted with
the provisions of the
Stamps Law and
with the Some of the
principles of the
Law of Evidence.
He is then further sub
mitted that he
should have as
much knowledge

legal law as the Magis
-trate for the District or
Sub Court.

He is very often a
Municipal Commis-
sioner and honorary
Magistrate and if
he be a great Con
-venience to invest
him with the powers
of a special Magistr
of the second Class
to try such Cases as
may be transferred
to him by Competent
Authority.

He must be able
to read and Construe
the documents pre
-sented to him for inspec
-tion or reference. He

therefore know the
Vernacular of the
District in which
he is employed, &
guide as well as
the Translator of
a District Court.

I therefore most
respectfully sub-
mitted that appli-
cants for the office
of Sub. Registrar &
Registrar should
be directed to produce
certificates showing
that they have passed
Judicial Tests I &
II B, Civil & Criminal

Lower grades, and
Test VII A, Translation
Higher grade in the
Vernacular language
of the District in which
they may seek em-
ployment.

If this suggestion
is approved a notifi
cation as under will
have to be issued:-

Notification

Applicants for the
office of Registrar
or Sub Registrar
shall, on & after the
1st Oct 83, produce
certificates showing
that they have passed
the following tests:-

3-84-

Judicial Test - I B - Cert. Lower Grade
do II B - Cert. do do
Translation do VII A - Higher do
in the Kannada Can
language of the
District in which
they may seek em
ployment.

The Governor in
Council may exempt
any person for special
reasons from passing
such Test as may
be laid down as
Registrar & Sub-
Registrar as the
may deem fit.

I A to III B & VII A

As regards the Revenue
Department and the
Judicial Depart-
ment properly so called
the first thing to be
done is to issue a
notification to the
effect that Candid
ates for the promoted
posts shall
be eligible for exami
nation only when they
produce a certificate
as to their having
passed the B.A.
degree examination
or that they have
been Continuously
employed in the

Judicial & Revenue branches of the public service from a date for the date of the Notification.

The next thing to be done is to ask the High Court to make the B.L. the standard of examination for District Munsiffs. Govt may at once declare the B.L to be the standard of examination for Subordinate Judges.

This submitted

S. 6

that the Govt may raise the standard of examination for Dist Judges & to the B.L; the High Court must follow suit, for no Munsiff can become a Dist. Judge unless he is a B.L.

Such rules shall not be applicable to those employed in the Judicial Department from a date prior to the date of the notification.

(Provision may also be made for grade of probationers for the Executive Service.

Any graduate
in Arts, who passes
Test II B & III B, who
is below the age of
25, and who belongs
to a respectable
family, may be ap
pointed a probationer
for two uncovenanted
branch of the Revl.
Department on a
salary of Rs 35 &
he may be attached
to the office of the
Most efficient Tehsi
ldar in the District &
after learning
business there for

Every Any graduate
in Arts, who passes
Test II B & III B, who
is below the age of
25, and who belongs
to a respectable
family, may be ap
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for two uncovenanted
branch of the Revl.
Department on a
salary of Rs 35 &
he may be attached
to the office of the
Most efficient Tehsi
ldar in the District &
after learning
business there for
two years he must
become a good Hand
of business & must
have a knowledge
of Stuff. This may
He may then be
appointed a Tahsi
ldar. If he
is not qualified
such award by
the

any year he may be
transferred to the
Divisional office,
with the powers of
a special Magistrate
to try such Cases
as may be referred
to him by the Divl.
Officer.

By the end of three
two years he must
become a good Hand
of business & must
have a knowledge
of Stuff. This may
He may then be
appointed a Tahsi
ldar. If he
is not qualified
such award by
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rounded with a clear
dispose upon the regular
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disposed of.

Such probations
should be remin
ded by the Collector
of the District with
the sanction of Govt
and then immedia
should not exceed
3 per District at
any time.

Page 129 of the Madras
University Calendar
for 82-83 shows that
there are now living
971 graduates in
Arts and 148 in
Law, in the M[illegible]
of the graduates in
Law are also gra[illegible]
in Arts or Sciences.
[illegible] the Safety, also
and that the M[illegible]
[illegible] of Licentiate
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the Land Measurer in the
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Second in the higher
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service is crowded
with men who do
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Judicial Department

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Bombay Gazette 19 Dec. 1878.

No 6505.— With the view of encouraging high education, of securing to those who take University Degrees such reward as may lie within the power of Government, of obtaining for the executive branch the services of well educated men, the Governor in Council is pleased to sanction the following rules for the admission of University men to higher appointments in the revenue branch of the public service, and to direct their publication in the Bombay Government Gazette for general information:—

1. Any graduate of the University of Bombay, who wishes to enter the higher and reserved branch of the Revenue Department of the public service, must serve a probation of not less than one year as 2nd Kárkun under a Mámlatdár, such appointments being reserved in future, except

except as hereafter provided, for graduates. At the end of this period, the probationer, if he is reported as having mastered the details of account work, viz, will be required to pass a special examination to be held in Bombay by selected examiners, who shall be, as far as possible, permanent. The examination shall be of a thoroughly practical nature so as to test the candidate's knowledge of Village, District, and Huzur Accounts, of the laws he will have to administer, of the principles of survey assessment, of Departmental rules, and generally of every subject a knowledge of which is required by a Mámlatdár. On his passing this examination, he will be deemed qualified to hold the appointment of Sub-Magistrate and Head Kárkun under a Mámlatdár, and will moreover be held entitled, provided his conduct has been satisfactory, to the first vacancy that occurs as Head Kárkun. A list of persons so qualified shall be kept by each Collector, and appointments to the grade of Head Kárkun will be regulated by order in the list.

2. When any University graduate has served in the capacity of Sub-Magistrate and Head Kárkun for 6 months, he will be allowed to appear for the Departmental Examination according to the Higher Standard, and on his passing this examination, he will be held qualified, if his moral conduct has been good and he has otherwise shown himself competent, for the rank of Mámlatdár, and will be entitled to a mámlat when a vacancy occurs. The order for conferring

conferring such places shall be regulated by the order of merit when passing the Departmental Examination according to the Higher Standard, the names of the successful candidates being entered after such examination by the Collectors of the districts from which the candi= =dates went up for examination. Promotion from one grade to another of a Mámlatdár's appointment will be regulated by seniority. After serving in all the different grades of that office, a Gradu= =ate will be entitled to the lowest grade of Deputy Collector's appointment when any such falls vacant.

For the examinations prescribed above, a higher Standard will be fixed and maintained; and great care will be taken to prevent irregular proceedings during the examination.

3. In order to prevent hardship to those persons who may have entered the service of Government before the issue and enforcement of these rules, any officer who was in the Revenue Department prior to 1st January 1879, shall be held equally eligible with a graduate for the position of Head Kárkun, Mám= =latdár and Deputy Collector on his passing the above-mentioned Departmental Exa= =minations in English within two years from the date of these rules coming into force, and shall be entitled to have his name recorded according to order of merit in the lists of graduates qualified to hold appointments in the grades of Head Kárkun, Mámlatdár and Deputy Collector respectively; pro= =vided that no such candidate is al= =lowed to appear before the Examination Committee, unless he has obtained the permission of the Collector to do so, and that

that no such permission is granted, unless the Collector is satisfied as to the thorough fitness of the candidate.

4. If any probationer, admitted under Rule I., fails to acquire within a reasonable time a knowledge of his duties, or fails during 18 months of probation to pass the lower standard Departmental Examination, he shall be removed from his probationary appointment.

5. These rules shall come into force from 1st January 1879.

GOVERNMENT OF MADRAS
30 JUL 83
REVENUE DEPARTMENT

Madras.
25th July 1883.

My dear Stokes.

I am to-day sending you 4 Copies of my report on the Revision of Revenue Establishments in the 14 Districts I personally visited.— The delay in getting the papers through the Press has been much greater than I expected owing to their having to be treated as "Confidential". Otherwise these reports might have been in the hands of Government a month or more ago.

I have to-day received the last report due, that from Ganjam, and shall dispose of it tomorrow.— The report regarding the 8 districts noted in the margin which (excepting Madras) I did not visit personally will be then sent in as soon as the printing of the figured Statements is finished which will I fear take another fortnight even though not printed Confidentially.—

My object in not delaying the transmission of the reports now sent until that relating to the 8 Districts last mentioned is ready, is that I am anxious to know whether the report is intended to be communicated to all Collectors or not.— If it is, about 150 Copies will be wanted and it will be a great convenience to know this as soon as possible, as the

whole

Whole q the type is kept standing till the point is settled.— If it is not to be so communicated then the type can be broken up. Kindly let me have orders on this point as soon as you can.

Yours sincerely

L. H. Sarett

Revenue Dept

D.O. No 82

Rec'd Visit

from J. H. Garstin Esq.

£25-
£30 } 7.83

Encl: his report on
the Revision of the
Estt of the 14 Districts
which he has perso
visited

No 131. Rev: Dept.

dated

From Otacamund

a Madras Rev:

To Madras

a J. H. Garstin Esqr

State - Urgent.

Print 300 Copies

report.

(Sd) H.E. Stokes

Offg
31-7-82.

Actg Secy to Govt

Offg Dep 2-8-83.

Sel. 31-7-83

REVENUE DEPARTMENT.

No. 254 dated

From

Dated 187 .

FOR ORDERS.

With reference to the draft order in Mr. Gaston's reports on the revision of Rev. Estabs now in circulation, I beg to submit that a further & valuable method of encouraging educated natives in the Revenue Department of securing that there shall be such men, will

I think there could be made a revised Roll of 257 such

be to rule that none shall
be permitted to appear
for the higher grade exam
test except graduates
& F.As. & except men
now in the Govt. service
in the revenue Dept.
The last stipulation will
prevent cause of complaint
by men now in service
A similar rule is
in force regarding the
Examination for Sub
Asst Magistrates

who may be here
to enter at any
within 5 years
from present time

in the judicial courts. dated

J.C.C.

FOR ORDERS

dated

Her addition made to Can 34
& the Sp. may purchase the Thomas to the
Honble Sullivans after Council today -
His remarks is made to the addition
Her order will be dispd as now passed

1813.

C.13.2.84
R.26.2.84

Costs

Proctor of New Sett — 7

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Hon Counter Motion — 3 0
Mr Mary Cohen 2 times ag
Mr Hart struck off
Mr Hart struck off

C. 13-2-84
R. 26-2-84

Note on Mr. Jarolim's reports dated 9th June and 28th July 1883 on revision of Revenue Establishments and reforms of revenue systems.

The Hon'ble Mr. Sullivan having desired me to note upon Mr. Jarolim's reports, I beg to submit the following remarks, in which I shall follow the order of Mr. Jarolim's reports and be as brief as possible.

Village Establishments

Para 10. 1st Report.

Suggestion 1. That a thorough revision of the scale of Establishment shall be carried out throughout all Districts

This is only possible in connection with the inspection and signature of the village Cowdent, which has hitherto been applied only in settled districts. The reason, no doubt, is that the old assessments

in most cases provided for payment of Kulavasan fees to village servants, but this does not seem an insuperable obstacle, as the cess will be substituted for such fees. The measure suggested by Mr. Garstin is desirable. The cess has already been imposed in South Canara, which is an unsettled district.

Suggestion 2. That Regulation VI of 1831 shall be amended so as to take away the right to sue for hereditary succession.

I submit that so violent a measure is not necessary, as the Regulation (Section 6) already sufficiently enables Collectors to exclude incapables and to punish on unsatisfactory grounds for office which may be deemed essential. All that need be done is to impress on Collectors the importance of working this Regn properly e.g. to forbid the appointment of women (& of minors

The only objection is that the cess will have to be varied in each village comes under settlement at intervals of 30 years. it might fall heavy in some cases

Yes do it. Should enable us to get excellent Police & Revenue establishments in the country. Should be done in Zamindaris & Inams as well as Ryotwari tracts: to allow this &c.

Para 10. Should certainly maintain the right in view to the improved Village service

opinion that Regn VI of 1831 is unexceptionable & unobjectionable although the main object of the regulation is to prevent the perpetuation of the evil

7. attached to the first open in this respect inasmuch as it gives no for the execution of

The necessity of this cannot be supplied therefore

And I think it should be perfectly clear that the hereditary exception may be set aside on the ground of incompetency — as the appointment of women does on the ground of sex? Should

days? Female education possible that the ladies may remember you compulsorily

Village accounts!

tolerable broad duties well & in the way of accountants, to keep accounts.

× Quite - our rule is, on a vacancy, to choose the most eligible members of the old family - when I would stick to.

DM.

Note.

Para 12.

In Salem, the Village Cesses not at all efficient. There have been hereditary right and before no suits. Still the Collr ordered to follow the hereditary principle when possible. The reason the inefficiency is partly the ignorance of the people and partly the mischievous principle insisted on by Mr. Robinson. that every village should have a full & own establishments. The result think it was so difficult during Division kept men, especially unsatisfactory, that Police Pds said to have been appointed from the ignorance the Munsiffs the Karnams & supreme. The Salem scheme still need revision. A very large proportion of the Munegars are quite illiterate.

who may become qualified by the time they are of age), to direct strict insistence on precedence and on the qualifications suggested by Mr. Garstin. His own remarks in developing his suggestions show that what is wanted, and that it is quite unnecessary to give so great a check to the native idea as the summary abolition of hereditary right would involve.

Suggestion 3. That village be grouped so that the emoluments allotted amount to a sufficient Manigar shall be Rs 1000, or Rs 1500, one Karanam for every Rs 5000 or Rs 6000 of the revenue and an unpaid Munsiff for every village in a group assigned to a paid manigar.

All that is good in this scheme is the suggestion of clubbing to a greater extent than has been done hitherto. The reduction of accounts (para 15) for which credit is claimed would be but little less than an supposed by Mr. Garstin. The amount of village accounting depends

mainly on the number of
pulladors whose accounts
have to be kept and on
the number of fields. The
only way by grouping
would be the doing away with some of the abstracts.
The suggestion of unpaid
Munsiff is intended to
meet the existing case but it will not do so, as it
provides expressly for separating the duty of Collection
from that of the head of the village, a principle which
has been disapproved by Govt. in connection with
the Village Munsiff's Police.

Suggestion 4. That accounts shall be taken from Managers (and? Karanams). Mr Justin Contends that this is in fact required by Act XII of 1850; and it is done in Malabar, though the Act is a dead letter elsewhere.

I submit that in fact the act does not apply to village officers. A Public Accountant is defined in the Act as a person, who by reason of any office held by him in the service of the East India Company is

exactly so - where the holdings are large the pulladors one can man might - the use of a prosperous village to - but a verily Rs 5000 or 6000 - but powers where as is generally the case the conditions are different - But it might be arranged for one man responsible accounts and for giving him one Peishkar. As regards Sadr Amins having an antipathy prejudice in favour of each having its own head men. I do not see how we are to alter the status of these officers by clubbing. The Sadr Amins some do not object to exercising powers Rs 3 or Rs 4 under existing arrangements.

× Yes - as Sir T. Munro remarked - this would be one of the advantages of Village Collections, that they are as impartiales - D.M.

para 13. Heads of villages [illegible] duties of the villagers [illegible] Collections, that they are as impartiales - D.M.

× It is also done in Chetwai and Kunkasa villages in Tanjore, where Karanams Collect as well as keep them however are not Establishments.

× Tanjore D.M.

× how, of course, Govt.

I am not quite sure that this interpretation of the law is correct - but I see endless difficulties in the way of obtaining security from any very considerable number of these responsible officers. As to the clause of fine and removal from office, I do not think it would be advisable to make the punishment of the non-performance of the duties of the office - is it to be found in omitting supervision

× Yes - we need nothing more - D.M.

entrusted with the receipt, custody and control of the money "of" Village heads are not servants of the State no doubt, but they are not officers in the service of the East India Company and are primarily village servants. The Act, as a matter of law, cannot at all apply to Karanams who are not entrusted with money. Further the Act, if applicable, would not materially alter the authorities or confer greater security than is now had. Except by the pledge of collateral securities. As regards the principle, Reg IX of 1822, confers powers just as summary and efficacious as those of the Act for getting at the property of an embezzling Munsiff. The trouble of enforcing collateral securities and realizing them in all cases would in my opinion more

than counterbalance the advantage. Mr Garstin's remarks that Embezzlement by village officers requires closer supervision go to the root of the matter. I propose the supervision by insisting on proper scrutiny of village accounts and enforce punctual collection and nothing more of embezzlement will be heard.

Suggestion 5 That a chavadi shall be built in each village and that each Municipality shall have a cash box. The first is a good suggestion but (where are the funds to come from! The second seems somewhat puerile, and I doubt whether the cash would be safer in a box, which would be marked out for robbery, than when secured in the same ways the Municipality keeps their own valuables, hidden in a pot or in the roof of their houses. If village

* See further remarks below about Jamabandi

para 14.

Note for the chavadi and the cash chest. A good substantial safe let into a vault in floor of the chavadi

Collections are stolen or made away with, it is usually in connivance between the village and the Talukdar. I have known several cases of this kind, but I do not remember ever hearing of a robbery in a municipality.

Revenue Inspectors

Mr Garstin has gone on the rough principle that 5000 holdings and 100 square miles, or 3000 holdings and 200 square miles, are as much as a Revenue Inspector can manage. He observes that where there are Deputy Revenue Inspectors have to perform a lot of work under Act VIII of 1865, but gives no particulars. Submitted that such might be collected and also that returns of the amount of Sale Commission at 6¼ per cent credited to Govt should be obtained.

Suggestion! A form of diary is proposed, which may be approved, except perhaps Col: 1 of which

Approved
Could not a special Assistant be employed for this work & remunerated by a Commission on the sale?

* My impression is that the amount of work involved in these duties is exaggerated
& I am sure Act VII para 18.

shows number of ryots' receipts verified. This is a business not ordinarily necessary and which may detain the Revenue Inspectors too long in a village.

Agree

Ditto

Suggestion 2. That Revenue Inspectors shall pass in surveying with the chain and cross staff, calculating areas and taking measurements of maps and plotting. Also that they shall pass Revenue test Lower Grade. I doubt whether men enough can be got for the appointments on these terms. The qualifications are however desirable. The rule might be introduced after three or four years notice. A special addition to the Revenue test will have to be organized.

para 8.

I suppose the rule that test will have to be introduced gradually as appointments are made. If the post is proper it is made a stepping stone to Tahsildaris. Specially candidates will be for on this point - see my remarks further on.

It is hard enough to get those who have passed tests for higher appointments

Suggestion 3. That Revenue Inspectors shall be restricted to their

para 6.

3

I trust the calls on the revenue department are so numerous & varied, that it will be very difficult to enforce it.

para 6.

proper duties, and not be at the beck and call of all departments. There can be no doubt of the expediency of this limitation.

Agreed.

Suggestion 4. That they on all be of two classes on Rs 35 and Rs 40, and below the present staff should be recruited only. I submit that Collectors might have discretion whether or not the passing of the existing men should be insisted on. Many of the old inefficients cannot be pensioned as once and it will be quite useless to insist their passing as the only effect will be to give them bigger pensions.

Ridiculous

Suggestion 5. That all Tahsildars and Deputy Tahsildars must serve before appointment for 12 months as Revenue Inspector. I submit that this rule is premature, and further I doubt the expediency of it.

para 16.

but it appears that he has adjusted the classes to the importance of the charges to which they are to be posted. The distribution of first and second class is given in the margin for the several districts and Mr. Garstin's remarks on each district will be found in the statements appended to the reports. The numbers proposed for South Arcot, Chingleput and Cuddapah seem high, but special reasons are given. On the whole the proposals do not appear exceeding though higher than have yet been made.

× See Board's proc.

They may be accepted

J.T.C. very liberal

Taluk Establishments

Suggestion 1. That Taluk Sheristadars be abolished and Head Accountants and Treasurers on Rs 50 without magisterial powers and chargeable with the duties now performed by Tahsildars.

para 19.22

Approved

J.M.

This is decidedly a good suggestion but

I doubt about the reduction of the pay. At all events it is clear that the saving which Mr. Garstin takes credit for cannot be realized for some time, as the pay of the present incumbents cannot be reduced. The amount is Rs 1530 per mensem or Rs 18360 per annum.

Suggestion 2. That Shekdars on Rs 70 be appointed for each taluk to relieve the Tahsildars of magisterial work. The Tahsildar would still be taluk magistrate and be empowered to transfer cases from his own file to that of the Shekdar magisterial (which will require special legislation) and also to depute the Shekdar to try cases on the file of the Tahsildar in the absence of the latter, himself taking up the magisterial work at the Cutcherry. It seems therefore that the Tahsildars must have some assistant

Agreement the tahsildars can never get another taluk.

withdraw cases from the Sub Magistrate's file. The new Dy Tahsn. and Sub Magistrates are to use the revised taluk Establishments and have no special establishment of their own.

This suggestion is an excellent one and needs no comment. The increase in the number of Dy Tahsrs is 11.5 costing Rs 10,150 a month.

Suggestion 6. That Tahsildars should get travelling allowance at a rupee a day for each day of absence from the cutcha.

This is a suggestion which has often been made before. The concession would be very welcome to Tahsildars. Under Section 30(6) of the Travelling allowance Code. Tahsildars would be entitled to daily allowance at 4 as for every 25 rupees of pay thus ranging from 1½ to 2½ per diem. Mr Garstin's rate is therefore moderate, but it would seem better that the allowance should have some relation to salary. The cost is not estimated by Mr Garstin but it would be very considerable.

para 20.

Apparently Mr Garstin's proposal is that Tahsildars shall be entitled to the T.A. Code

I believe they do not always do so except in time of tours &c

If each Tahsildar draws for 20 days in each month the cost will be Rs 3,120 per mensem or Rs 37,440 per annum. This is a very considerable addition to the cost of the Establishments proposals.

Suggestion 4. That seven Tahsildars shall be raised one grade, at a cost of Rs 175 per mensem. This matter should be left for the regrading of Taluks which will follow if our proposals to India on that subject are approved. There will be a sum of Rs 1050 a month to distribute. The extra cost included by Mr Garstin should therefore be struck out.

Suggestion 5. That Record-keepers on Rs 20 be appointed for each taluk and extra Gumastas in some, the pay being adjusted to

Golconda
Sawaseddi } Vizagapatam
Tarapur
Amalapuram
Bhimavaram } Godavari
Tanuku
Saidapet - Chingleput

Second Rept. para 19, 28.
2nd Rept. St. Dept. p. 73.

To be it:
Lord M

Much wanted and against the enhanced charges should be set the entirely recurring para 22. cost of temporary establishments employed to put the records in order when they fall into arrears after the date of

range from 30 Rs. to 15 Rs. Excluding Cochin (3) the number of Jemadars will range from 8 to 15 (Kumbakonam). The total number of Jemadars is raised by 247, and cost by Rs. 11,845 per mensem. The scheme framed by the Board in 1876, provides 1940 Jemadars with increase of cost only Rs. 9247/2. In the remark col. of the taluk statement will be found Mr. Garstin's reasons for special recommendations. Mr. Garstin suggestion (Comm 23) that the copy fee should be levied in Stamps be an Provincial ones fixed mode of levy is no objection amounts of the fee are

Suggestion 6. That a muchie be appointed to each taluk, and the number of peons be increased

* Any good suggestion. But the fees amount to 12 rupees considerable.

DH.

Compare — Ld St. para 22.

Respecting Dr. para 4.

I approve Mr. Garstin's suggestion — Why should the cost of sending prisoners be debited against Revenue Administration

DH.

increased by as many as there are additional revenue inspectors. Also that 35 additional ships be appointed in certain cases.

Suggestion 7. That instead of a taluk peon having as now charge of the dubash diary jail, a sub jail warder should be provided in the jail Department. The sub jails are under the district magistrate and as long as this is so, this present arrangement might I submit continue.

Mr. Garstin's recommendations as regards taluk establishments are very judicious, but there are one or two points connected with them, on which

Suggestion 8. That wherever Deputy Tahsr. have only one clerk, another be added, the senior clerk to draw Rs 20.

This is I think essential. The magisterial returns them often have to furnish an exemplar to every one clerk; & complaints of the inefficiency of their establishments are universal.

which observations suggest themselves.

(1) He does not propose any enhancement of the pay of Deputy Tahsildars. But I submit that Rs. 70 per mensem is not enough for a man invested with 2nd class powers. Instead of Rs. 70 & Rs. 100 I should like to see them getting Rs. 100 & Rs. 125, but the increase of cost would be very great, about Rs. 110,000 per annum.

It will be found every of Revenue Inspectors promoted to the post. moreover a stepping to the Talook.

I too prefer the higher figures – but we must see about the cost must first by

(2) He does not allude to the arrangement which prevails in some districts (Tanjore one, and I believe Madura another) in which the Revenue Inspectors and Deputy

Deputy Tahsildars' range.
Chapraties.
are ~~exclusive~~, and the Deputy Tahsildars do revenue inspectors work within their ranges. It is a very bad one, as the Deputy Tahsildars are above that work & neglect it, and are moreover a more costly agency than is required for it. The increase in the number of Revenue Inspectors ought to enable Collectors to change the arrangement every where, & they should be ordered to do so.

yes —
by

Divisional Officers and Coll^rs Establishments.

Suggestion 1. Sub Divisional Sheristadars to be replaced by Head Clerks on Rs. 85; Head Assistants to be given a fifth clerk;

Tanjore

Tanjore & Malabar Sub Collectors to be reduced each two clerks; Ganjam Sub Collector to have one additional clerk; Nellore, Chingleput, North Arcot, South Arcot, & Coimbatore Sub Collectors' clerical Establishments to remain unchanged; & all other Sub Collectors to be reduced one clerk. General Deputy Collectors establishments to have their pay raised and a muchi added. Two peons to be transferred from Sub Collectors to Head Asst Collectors & General Deputies. These arrangements seem in regard though perhaps judicious, and do not call for remark.

Suggestion 2. That instead of Hazur Sherestadars Head Quarters Deputy Collectors on the same pay should

Seem a little doubtful this. The Sub Collectors work in Malabar was very heavy in my time & I do suppose it decreased - Ex Combatore was charming & light.

* Note. Tanjore Mandalam hitherto had 2 more clerks than other districts. Mr Garstin says they are still wanted one more. The work is

Note 57.

should be provided; & the Head Clerks pay raised from Rs 150 to Rs 200. The argument in support of this is that the arrangement would enable the Collectors to be relieved of all executive charge & would secure the presence of a Magistrate at Head Quarters during the District Magistrates absence. From this it seems that Mr Garstin intends that the Head Quarters Deputy Collector shall take charge of the Collectors division. If so, he will have very little time to devote to supervision of the Collectors office & general correspondence which is likely to get into a mess. Further under the new organization of district charges which is under

under discussion, provision will be made to relieve. Collectors of direct executive charges and Mr. Garstin's proposal need therefore be considered only with reference to its effect on the Collectors office.

Again Mr. Garstin proposes that the pay shall be Rs. 250 per mensem every where. But the proposal would add 21 to the number of Deputy Collectors and so large an addition would have to be graded in proportion to the rest of the scale. The cost would therefore be greater than Mr. Garstin shows. The question is whether the Collectors office could be efficiently managed by one man on Rs. 200. I

decidedly think not. Mr. Garstin proposes that the English & Vernacular departments shall be combined. So far as the Establishments go there is no harm in this, but the work will always be separate. The Sheristadar now has not much to do with English correspondence and the English Head clerk has usually more than he can do. Both offices fully worked. The Sheristadar is now supposed to possess an intimate knowledge of the District history, records & peculiarities & to post up the Collector, constantly changing

(on civil service organization & grading)

× In a note which I gave to you I have suggested an arrangement entirely relieving Collectors of charge. I have ascertained a fact which will perhaps be new to most men, that the average of the last 5 years of 20 Collectors (Madras & Ceylon left out) have been 11 already.

changing, in these matters. A Sheristadar who is able to do so, is of vast assistance. But Mr. Garstins Deputy Collectors posted from the General staff would not be of any use in this respect, and the continuity of the Administration would be interrupted whenever Collrs and Deputy Collectors were changed. Another objection is that Collectors never be able to select their own right hand men, how can some times, they ought to be able to do.

On the other hand, a Sheristadar, when he now gets in, is apt to stick for years, and if a bad man acquires influence & engages in intrigues throughout the district Nothing can get him out, and the Collector cannot counteract him. He refuses Deputy Collectorships and first class Tahseils, and if he fails to influence one Collector to get his way, he can afford to wait for the next one. By such men the administration is poisoned at its source, and as affording a way of getting rid of them, Mr. Garstins proposal has merits.

I think the best plan would be to

both Sheristadar & Head Clerk, but to reduce the former's pay so as to make it possible to transfer him readily to the talukas. I would suggest Rs. 200 or Rs. 225, retaining the Head Clerk at Rs. 150. The Sheristadar is, or ought to be, only a ministerial officer, & I would grade him a class below the highest class Tahsildars in the district.

Rs. 200 - plenty

Accept Mr. Stokes

Very good

Suggestion 2. That the post of Translator, Rs. 70, be abolished. If the Translator did nothing but translate this might be done. But in practice he is a superior English clerk. The suggestions that translations of Criminal records should be made in the High Court is excellent, & I submit that the High Court should be addressed in the matter.

para 57.

If Collectors are relieved of executive charge, the post of Head Vernacular Clerk (Revenue Jawabnavis) also a 70 Rupees post will be no longer wanted.

Either

Either this or the Translatorship may be done away with, but I don't think the office could stand the loss of both.

Suggestion

291

Certainly not. and some Retrists - for instance - Sr. be necessary the Translator -

I think

to retain

Sr. V. L.

Suggestion 3. That the English Head Accountants pay be raised from Rs. 85 to Rs. 100, and the Vernacular Accountants from Rs. 45 to Rs. 50 & that Accountants be added in certain districts. The total increase is 30.

292

Para 59.

There is a general cry that the Amount establishments are insufficient & the Accountants Generals demands are increasing daily. But there is no doubt that the Accountants have not to work half an hour in the Clerks in the Collrs & Talukh Offices. They come at 11 a.m. & go away sharp at 5 p.m. like Madras Clerks.

* Question then - at certain places 59,60. times there known from kept in work by candle light

Suggestion 4. That the pay of the cash keepers in Malabar be raised from Rs. 100 to Rs. 125 & that of the staff of shroff & Sollahs be raised in certain districts.

Where there is a Bank the cash keepers pay is normally Rs. 70, elsewhere Rs. 125. In Malabar on account of the currency receipts the cash keeper is allowed Rs. 100. For the same reason it is now proposed to raise his

his pay to Rs. 125. He has frequently a million sterling in his custody.

Madras & Nilgiris

Mr. Garstin makes suggestions regarding these Districts in his report. The districts are of a special character & what he has written on them cannot be abridged. I beg to refer to his report.

The nett increase of charge involved in Mr. Garstin's proposals is Rs. 473,760 per annum. But from this is to be deducted the increase owing to the regrading of certain Tahsildars, Rs. 2,100; the cost of Deputy Collectors for Ganjam, Vizagapatam, Malabar

Lieut. Pris. to 293

I take no objection to this proposals as regards Mad but I do not think that are especially liberal in respect of the Subo establishments. If this is to be efficiently ad the salaries must be adjusted so as to indirectly to meet the on the Tahsils - How is this out by the Collector supp ment is only supplied by means of getting a good public service and has hitherto been gained the never rest until they get transfer to the plains - Home & there if they are as good or better pay obtai Mr. Brandt's proposals to one tier on the side Moderation & I doubt if they will secure efficie

2964

Malabar & South Canara, with their establishments on the existing scale, or Rs. 17240, which is already incurred; the cost of the additional clerks proposed for the Head Quarters of Deputy Collectors, if the proposals regarding Sheristadars are disapproved; Rs. 4,800; and the reduction of Rs. 50 per mensem in Huzur Sheristadars salaries which I propose and of Rs. 50 per mensem in the pay of the Head Clerk, Collectors Office which will then be unnecessary; amounting to Rs. 24,000. The total reduction

para 47.

his pay to Rs. 125. He has frequently a million sterling in his custody.

Madras & Nilgiris

Mr. Garstin makes suggestions regarding these Districts in his recent report. The districts are of a special character & what he has written on them cannot be abridged. I beg to refer to his report.

The nett increase of charge involved in Mr. Garstin's proposals is Rs. 43,760 per annum. But from this is to be deducted the increase owing to the regrading of certain Tahsildars, Rs. 2,100; the cost of Deputy Collectors for Ganjam, Vizagapatam & Malabar

Inter fair.
by 293

I take no objection to the proposals as regards Madras but I do not think they are sufficiently liberal in respect of the Nilgiris establishments. If the Nilgiris is to be efficiently administered as a health resort the salaries must be adjusted so as to induce Europeans of character on the staff. How this is to be carried out by the Collector with a monthly allowance of Rs. 50 I cannot understand. Means of getting about the Nilgiris are very bad & the climate is such that horses cannot be kept there. Unless the Collector has a pony he cannot visit the Tahsildar's Office at Ootacamund. Transport & the plains - Home & there - they are as good or better pay than in the Bombay Presidency. Mr. Brandis proposes one Deputy Collector on the Nilgiris at Rs. 400 rising by annual increments of Rs. 50 to Rs. 600. This is a moderation & I should think they will become efficient officers.

294

Malabar & South Canara, with their establishments on the existing scale, on Rs. 17240, which is already incurred; the cost of the additional clerks proposed for the Head Quarters of the Deputy Collectors, if the proposals regarding Sheristadars are disapproved; Rs. 4,800; and the reduction of Rs. 50 per mensem in Huzur Sheristadars salaries which I propose and of Rs. 50 per mensem in the pay of the Head Clerk, Collectors Office which will then be unnecessary; amounting to Rs. 24,000. The total reduction

para 37.

his pay to Rs. 125. He has frequently a million sterling in his custody.

Madras & Nilgiris

Mr. Garstin makes suggestions regarding these Districts in his recent report. The duties are of a special character & what he has written on them cannot be abridged. I beg to refer to his report.

The nett increase of charge involved in Mr. Garstin's proposals is Rs. 473,760 per annum. But from this is to be deducted the increase owing to the regrading of certain Tahsildars, Rs. 2,100; the cost of Deputy Collectors for Ganjam, Vizagapatam & Malabar

Limit fixed by 293

I take no objection to the proposals as regards Nilgiris but I do not think that they are especially liberal in respect of the Nilgiris establishments. If the Nilgiris is to be specially treated, salaries must be adjusted so as to afford adequate encouragement to men to go on the hills - from which they cannot be withdrawn at short notice. Promotion in the public service must be mainly by seniority, and the Nilgiris service has hitherto been regarded as a penal service, to which men were sent until they could get transfer to the plains. To blame them if they do as good or better work than Mr. Brandis proposes, by some error or moderation, I should think they will cease to exert themselves

Malabar & South Canara, with their establishments, as at present on the existing scale, Rs. 17240, which is already incurred; the cost of the additional clerks proposed for the Head Quarters & Deputy Collectors, if the proposals regarding Shrestadars are disapproved, Rs. 4,800; and the reduction of Rs. 50 per mensem in Huzur Shrestadars salaries which I propose, and of Rs. 50 per mensem in the pay of the Head Clerk, Collectors Office which will then be unnecessary, amounting to Rs. 24,000. The total reduction

para 57.

get the jamabandi done within the official year, and it seems that the same argument was urged in South Arcot. Mr. Garstin does not believe this argument to be well founded, but there is no doubt of it as regards Tanjore. The samba harvest in that district is not over till March, and the latest date fixed for the receipt of applications for remission is 15th February and under the most favourable

Inadequate and misapprehended

favourable circumstances jamabandi cannot begin till a month later. The arrangements for jamabandi in Tanjore need admit of improvement; but it certainly could never be finished by the 31st March. With great difficulty, I got it finished this year by 5th July; but ordinarily it goes on till the End of the month, or even into August. However conclusive against the proposed change, that the demand could not be made up within the year. Even if the jamabandi enquiries were finished

reduction is Rs. 48,140, and the remaining increase of cost above what is now being paid, Rs. 4,25,620. But on the other hand the savings by reduction of salaries cannot be counted on immediately, as the pay of existing incumbents cannot be reduced. The reductions in the case of Taluk & Sub division Sheristadars will be Rs. 30,060 per annum, and in Huzur Sheristadars Rs. 12,000. The increased charge at once accruing will

submitted that Mr. Santiris proposals may be commended to the Financial Dept.

do es - The proper way to look at the matter is to see what the revenue will warrant us in spending when the existing Taluk establishment is fixed and abolished & calculate the advantage of the additional work on the difference

not only revenue; but see how the work of administration is to be carried out -

will therefore be (4,25,620 + 42,060 =) Rs. 4,67,680.

In para 28 Mr. Garrett makes some general suggestions for improving the revenue administration. The first is the abolition of the Taluk year. He points out with truth that the various arguments from time to time advanced in its favour, including that which ascribed it to be the crop agency, have one by one been overthrown. When he was in Tanjore, I argued that it would be quite impossible to get

before 31st March, the
accounts could not be
closed & scrutinized & compiled
in the Collectors' office
within the official year.
This inconvenience
would not be worse than
is now frequently felt
with regard to the fasli
year, and the real point
in the question is as Mr.
Garstin says, whether
the kists can be reduced,
or the heavy kist in
March which would cause
the official year to close with
large balances got rid of. The
demand of course could be
made up, & stated in all accounts
& reports for the official year, even
though kists were payable after
its close. It is only a matter of adding
the kists payable after the close of the
previous year to those payable within the year. But even though

the jamabundi were advanced
a month or two (which I scarcely
think possible, as it must de-
=pend on the period of harvest
of the main crops) the figures
as to demand collection & balance
of Land Revenue could never be
made available in time for the
administration reports; and this
is the great desideratum. Other
advantages would follow the
change, which is feasible and
even desirable in regard to Govt.
revenue. Even though in per-
=manently settled estates, the
demand is fixed for the fasli
by the Sanads, the demand
for the official year can be
stated, as the kists are given.
But the fasli must be retain-
=ed for Court of Wards transac-
=tions, as the settled arrange-
=ments cannot be disturbed
in Estates temporarily under
management.

Yrs

The question of the reduction of kists which is Mr. Garstin's second suggestion has recently been mooted on a reference from the Govt. of India, but it was decided that the present state of things sufficiently meets the convenience of the ryots and should remain unchanged. Mr. Garstin thinks that two kists, corresponding to the two harvests would be most convenient to the ryots, and he insists that kists should in no case exceed four. I submit that he goes much too far. It is very questionable kindness to force the ryots to sell at once the whole of the produce which has to be sold to meet the Govt. demand. The result would be a heavy fall in price immediately after harvest. Many complaints on this score were made

made to me with reference to the Tanjore kisthandi, which I did my best to enforce ~~this~~ last year. I made constant enquiries about the effect of the kisthandi, and nearly everyone objected to one kist or other, according to his circumstances and the crops he grew. I think the June kist in Tanjore might be got rid of, but I would make no further change. I submit that Mr. Garstin's proposals about kists should be rejected. His estimate that the reduction of kists would reduce the work of collection and accounting for collection by one third is certainly incorrect. The work would probably be reduced, but not in that proportion. There would be larger current balances and accounts of these would have to be made out and submitted monthly just as they are now.

Mr. Garstin goes on to state that in the opinion of many officers Jamabandi might

ought to be abolished, and he himself thinks that the present system requires modification, but does not say what. There is no doubt that the present method of doing jamabandi adopted by most officers, is a farce, and might as well be dispensed with. But a jamabandi properly ~~made~~ done is of the greatest benefit, and the thing to do is to devise such measures as will ensure ~~that~~ this. The theory of the process is that the accounts are scrutinized and the demand ascertained once a year by a superior officer, who then holds the Talsildar responsible for the collection of the settled amount. But the way it is ordinarily done is for the settling officer to pass orders on remissions claims

This is what is wanted. But it should be so done.

claims and perhaps a few petty disputes, and then to go away leaving the Talsildar to close the accounts at his leisure. Many officers settle, as they call it, fifty or sixty villages in an afternoon. The Talsildar afterwards takes two or three months to finish the accounts, and keeps the Kurnams dangling about the taluk office, to their great discontent and to the great prejudice of Govt. work. There is thus unlimited scope for fraud and cooking of accounts in the taluk offices. I dont say that fraud takes place there, but cooking of accounts and consequent loss to Govt. undoubtedly does. The two main objects of jamabandi are the scrutiny of village and taluk accounts (which cannot with like advantage be done at any other time) and the ascertainment

No doubt -

ascertainment of the demand,
by which I mean not merely
of cultivar land revenue, but
of all items collected in the
taluk and which are capable
of having a settled demand;
e.g. Peshkash, Quitrent* Land
and Village cess, Jerry, fish and
grass rents, &c. The Tahsildars
and Revenue Inspectors can
in the course of their tours do
much to see that the Karnams
keep the accounts written up to
date and are efficient in a
general way: but nothing can
make up for the thorough, de-
liberate, and intelligent exam-
ination of the village accounts,
in themselves and by compari-
son with the taluk accounts,
which ought to be made at
jamabandi. by Inspr clerks specially trained to the work.
^ does more than
anything else to teach the
Karnams

* Since found in the
that a lot of quit rent
not been collected from
of the Inam Settlement
the demand for them
never been made up
to prepare an account
=mand from the Inam

Karnams their work, and to keep
them to it. Further it affords the
only possible opportunity for the
Collector or Divisional officer to
see whether the Taluk authorities
have been doing what they are
expected to do. What matters
delay over jamabandi work in Ta-
=luk offices now, is that the
Karnams dont write half the
accounts till they go to the Ta-
=luk Cutcherry. This the days
to day inspection of the accounts
in the village will prevent, and
if the Karnams are taught to
write up before jamabandi
the chittas and puttas and
Td 13 so far as there is no change
or point requiring orders of
the visiting officer, no Karnam
need be detained for jamabandi more than
four days. The examination
(including check comparison of his accounts will take one
of the Taluk & village registers &
Lands taken up & relinquished) days; they are brought up for
orders

Quite true - and this is
where the work of Revr Inspectn
is defective - Tempus Revr
Inspectors & Tahsildars
are slow to the importance
of keeping the Karnams up
to their work in this
respect

orders the next, and in two days more at most, the jamabandi account No 13 can be finished, and signed by the settling officer; after which the pattas are given out and all may go home. The total is copied from the village No 13 accounts make up the demand of the taluk. Besides the settlement of the current demand, there is the scrutiny of the old balances which are posted from the village accounts of the previous year in the taluk No 7C. This has to be checked with those accounts and the village war balances in 5C and 6C compared with the village accounts No 11. They seldom agree, but if they disagree, they have to be

307

The Examination of an account comprises the following: Scrutiny of the cultivation to see that they are properly & without patent errors, has been regularly debited in Taluk; check of them with the adangal; check of the with the Darkhast & other ment registers, & the check of the assessment with the assessment registers; of Poramboke cultivation, crop & water rate charged of the municipal collection No 10 with the No 11 & 13 (individual basis) & with the remittances check of the remittances with the remarks in the Adangal, the Cultivation Acct; & the check of the pattas totals & postings into the No 13, or dual settlement Acct. are the main points to be an other sundry matters have to be looked into, such check of the remittances the taluk receipts in the taluk No 5 & 6 C.

308

be reconciled. In many taluks Acct. 5, 6 and 7C. are not kept at all, and without them, the Tahsildar does not know where to look for balances outstanding against him. Since found, after all discrepancies were reported to have been cleared up, are less than Rs 40,000 of balance in a single taluk, standing in the village accounts in excess of that shown in the D.C.B. This shows how important the annual scrutiny of the village and taluk accounts may be. Jamabandi is in fact the only opportunity the superior officers have of thoroughly examining and reviewing the work of the taluk and village officers. To make jamabandi what it ought to be is what is wanted

I am quite convinced that in all these districts where large amounts are outstanding which the Collectors can neither realize, nor recommend for remission in the difficulty is solely due to the accounts being in a mess in this way. The larger amounts outstand the more likely they are to become irrecoverable dead to Govt.

I form the improvement of the keeping of the revenue accounts as in my opinion the chiefest want of our revenue administration system, & a sure resource for increasing the land revenue.

wanted, and it should not be abolished because it has been allowed to become a farce.

It would not be difficult to draw up instructions for jamabandi which would enable it a most valuable proceeding.

Mr. Carothers next proposes certain modifications in the Revenue recovery law which will necessitate legislation. The characteristic features of his plan are the abolition of the distinction between the process against moveables and against lands, the issue of all processes by the moongars in the first instance, publication of the process

And if he could only find at the time no one more competent to draw up such a measure which I doubt the greatest would be of the greatest value to Central Provinces from the saving of time & collection & a great saving of expense to the people in the shape of fees which are charged in the Revenue Courts, marked improvement in the administration generally resulting from the speedy & effectual removal of the evil of litigation for petty

Yes - for any debts below Rs 50 to be put into

process in the village only, appeal to the Tahsildar within 20 days and sale after 30 days, and process to cover all costs up to date of sale. The defaulter is to be constituted caretaker on behalf of Government pending sale.

There is no doubt that some simplification of the process, especially in the publication of it, and of the publication of it, is highly necessary. But I think it will be dangerous to confide the issue of process to the moongars, and also I don't see that anything particular is gained thereby. The numbering of the blank forms issued to moongars is supposed to be the check upon these officers, but seeing that elaborate accounts of the issue and return of these forms would have to be

wanted, and it should not be abolished because it has been allowed to become a farce.

It would not be difficult to draw up instructions for parwanahs which would make it a most valuable proceeding.

Mr Garstin also proposes certain modifications in the Revenue Recovery law, which will necessitate legislation. The characteristic features of his plan are the abolition of the distinction between the process against moveables and against lands, the issue of all processes by the moonsifs in the first instance, publication of the process

And if he could only for the time no one would to draw up such a which I do not think to entail upon them under a strict penalty skeleton [illegible] time have a marked improvement in the work generally resulting from eventual removal of the [illegible] punishment for [illegible]

yes - for one [illegible] above [illegible] put out

307 - 310

process in the village only, appeal to the Tahsildar within 20 days and sale after 30 days, and process to cover all costs up to date of sale. The defaulter is to be constituted caretaker on behalf of Government pending sale.

There is no doubt that some simplification of the processes, especially of the publication of it, is highly necessary. But I think it will be dangerous to confide the issue of process to the moonsiffs, and also I dont see that anything particular is gained thereby. The numbering of the blank forms issued to moonsiffs is supposed to be the check upon these officers, but seeing that elaborate accounts of the issue and return of these forms would have to be

be kept in the taluk, the check, in theory perfect, would in practice break down, and amongars would abuse their powers. Further, as one of the forms has to go to the taluk with No. 3 account, the whole might as well go, and be issued under the Tahsildar's or Sarisha-tadar's signature as at present.

As regards process against moveables, Mr. Garstin's system is really longer and involves more writing and waste of paper than the present system. Now the Karnam sends up with No. 3 account a demand including on one paper all the defaulters in the village and it is signed and returned by the Tahsildar. Most of them have paid by

by the time the demand comes to the village back, and it is only for those who have not, that Nos. 2 and 3 have to be prepared. Mr. Garstin's system would have (Ex. 203) 4 of these processes written out in every case where the first is not paid before the remittance goes to the taluk, and a separate demand written out for each party, instead of one for all the defaulters in the village, as at present. This means a vast increase of work. Also the postponement of the sale by 15 days more than at present will cause delays. There is no provision in Mr. Garstin's plan for securing service on the right party, or evidence of it, except the signature

signature of the defaulter who will frequently be absent and if present is not bound to sign. It would be better to retain the present law as to service, and to provide for distress being attested by two respectable witnesses.

I think that the process against real and personal property should remain separate, and as regards the latter, supressing the first demand to be issued by the Tahsildar on the 1st Account as at present, Nos 2 and 3 might be issued simultaneously by the same car on Mr Carstin's plan, and 15 days be the interval before sale.

As

(something like Mr Carstin's in form)

I have found any difficulty in realizing the demand arising from defects of the law. Any difficulty as a Collector who to get my subordinates to make the demand when payment was due and to enforce payment by applying the Law. Matters prevailed while until the arrears accumulated alarming sums and then when the people had spent all their money in some other way they were hustled. Enforce uniformity in Collections and the ordinary seasons coming up it will rarely be necessary

As regards immoveable property, I think, the issue of process should be retained in the taluk, No 4 demand forms first, and a single process combining Nos 5 and 7 issuing on the return of No 4 unsatisfied. The present law, except in the absurd provisions about publication, is good enough and with a slight simplification and combination of the forms as above suggested will be capable of working very sufficiently. There should be express provision that all arrears up to date of sale may be recovered without fresh process, but no changes of principle are wanted. Difficulty of collection under the

the present law is due not so much to its inherent defects as to difficulty in getting them who have to enforce it to do so with promptitude.

Mr Garstin proposes that the rate of interest shall be raised to 12½ per cent per annum or (which he prefers) he would put on a fine of half the Kist if a man falls into arrear at all. There is a good deal to be said, and it has been said again and again, in favor of raising the rate of interest: but the proposal to put on half the Kist as fine is out of the question.

The proposal to give Sahukars original jurisdiction under

This sounds usurious but I believe it has company - If a man can get 12% in this way he is content with this & become liable to the law for 6 & 7% especially as in the case even of arrears generally enforced

They practically initiate & conduct enquiries into embezzlements now

under [illegible] of 1872 is a harmless suggestion. It will save correspondence; but that is all.

The amendment of Act III of 1869, Mr Garstin's next proposal is advisable, rather in the direction of defining in the cases in which summary should be used, than of giving revenue officers more summary powers under it. The Act is very often abused now, and no part of the Sahukars' conduct needs more careful watching than their proceedings under it; at least according to my experience. Under the Act they oppress village officers terribly, and others also. There is no objection to the scope of the Act being enlarged so as to include parties

parties as well as witnesses.

Mr Garstin's suggestion as to restrictions on appeals, (Para 42) need orders. Those regarding the improvement of the village account forms need not be dealt with now, as the whole subject is coming up from the Board shortly.

There are some other matters requiring reform in detail administration.

In some districts it is the practice to make divisional officers compile & furnish all periodical reports & returns complete to the Collector's Office, when the district reports & returns are compiled from them. In others, the information required is got direct from the talukas to the Collector's Office, & the divisional officers are not

This we had better discuss in Council. Much depends on the nature of the orders appealed against.

We need not discuss in Council. Let the Secy prepare an amended G.O. for our consideration.

But it is very good training in both Divisional Offices & Collectorates and keeps them on foot as to the detailed work of these divisions

Taking favourable

called on, unless opinions or reports on Chemical points are wanted. The Collector is the proper course, as the Collector's office is specially organized & intended for such work, while the divisional offices are not. There is much other work which the Collector ought to transact direct with the talukas; but in some districts (Tanjore is one) it is the practice to submit work from the Collector's Office to the divisional offices, and an order from the Collr's office to a taluk is very rare. The Collr's becomes a post office. The result is that the divisional offices are overwhelmed with work for which they are not intended & all others & keep stationary office throughout which their proper work is neglected.

I think the Board should be told to issue instructions against this practice. Mr. Saunders suggests that the submission of a separate Jamabandi report by Sub Collectors should be discontinued should be adopted.

Next, the power of nominating to the higher appointments in the Sub division, which the Sub Collectors now have should be taken away. The reason for it has long ceased to exist. There is now no difference between the functions of Sub Collectors and the divisional officers except the size of their charges; and even in this by them to Dr. Tahr. & Tahsildars posts is anomalous & interferes very much with the Collectors endeavours to improve the

} Sagree

Sagree this.

There are arguments against this proposal. It is of course desirable the Collector should be as the fountain of honour that all employés should be encouraged to regard him as the final authority in their departments. But it is equally essential to protect the authority of the Divisional Officers within the limits of their charges and I think the power of nominating Sub Collectors & Mr Collectors should be retained. The privilege of nominating their Sheristadars should be left to Sub Collectors & Assistants - subject to the exercise of this power on the part of the Collector. It would allow them to appoint officers below Dr. Tahsildars

Dr let them know:
Sub Collectors & Dr Tahr: dictate - The Collectors power of veto might be limited not only on the ground of the nominee being unfit but because some arrangements might in his opinion be more conducive to harmonious working - But as for example I would maintain patronage of Divisional Officers - To put it roughly altogether would deprive them of the authority necessary to enable them to coordinate which it is in my opinion essential

Sagree with the Secy
& M-r
and I add

Even if the Collector can make a case, it takes such a time to get the matter through the Board & Govt that the effect

district staff. The Sub Collector usually makes it a point of honour to nominate someone from the Sub division; and the field of selection being much smaller than the whole district the chances are that goodness will be lost. The Coll.r is often prevented by the present system from making changes which the interest of the district seems necessary in the district at large.

Thirdly, an increase in the powers of Collectors to punish Tahsildars and Deputy Tahr.s is, in my opinion, most essential. It is now almost impossible to get a Tahr. punished, and they know it well. A

~~Except the Collector~~ the effect of the punishment is to great extent lost; and if as is

more often than not the case when Collectors are fools enough to try, either the Board or Govt. accept his recommendations, the inquiry to discipline & the Collectors authority in his district is immense. The Collectors are better qualified than members of the Board of Government to judge of the men with whom they are brought into very frequent contact and whose work they watch from day to day; and if they cannot be entrusted with power to punish, they are unfit to have charge of district.

I suggest that Collectors be empowered to transfer Talukdars

Seriously agree with the suggestion contained in the para - that there should be some kind of supreme authority in his district - call it what you will - who should consider what is best in long run & not alone the interests of the delegated there to action with regard to the support of Govt. If he is not fit for such power dismiss him the charge of a district - but while placed in that position it is his duty to support his subordinates in all discipline for fear of undermining their confidence - it is the Collector now & not the Govt. that employs & pays the subordinate - the Collector should take the trouble necessary to know personally the character & work of his subordinates & should not hesitate to support their authority & use his

Rejection of these recommendations -

I am decidedly opposed to the encouraging of Collectors to entertain appeals - as proposed under existing rules - this proposal would be an appeal in each case - Talukdars are constantly pointing out the defects in Collectors reports & Govt. would consider what kind of men some of your Collectors are. ... All - I mean I should really don't think there necessary - Graduates come forward in numbers as candidates for employment in Public Service and I think it very desirable that some of the many should seek to gain their living in some other way - 25 years age I think a very good limit when that age is exceeded a man is old to begin work in Public Office - Mr. Stokes knows further me that I gathered from Collectors generally that the Graduates on the whole are inferior without making

and deputy Collectors at their discretion, and to suspend them for periods not exceeding six months — subject of course to appeal in every case of dismissal to the authority of Collectors & Heads of Departments generally. I admit that some of our Collectors are not good for much but I hope we should be strong enough I think something than we are in passing men over who should be dismissed to give Special Encouragement to Educated men to enter the Revenue Service.

I would exempt graduates in Arts & Law from the 25 years rule; i.e. I would announce that Govt. will always exercise in the case of such men the power of sanctioning their entertainment after 25 years of age — subject of course to the understanding of diminution of pensions; a consideration which will not deter graduates from applying.

I believe that the decrease of corruption which has undoubtedly taken place in the last twenty years is largely due to the leavening of graduates in the public service. They are as a class unquestionably more honest than uneducated men; and I have often noticed a point of honour amongst them, not to disgrace their degree. They speak with special execration of a graduate who has turned out dishonest. This is a most healthy sign, & I submit that these men should be encouraged. Honesty is the first qualification in a Tahsildar. Graduates have given special proofs of intelligence, and they pick up Clerks & Tahsildars' work with surprising quickness

then go up the ladder step by step - Give consideration for education - Increments might be done more doubtful its expediency but it would be when nearly all appointments held by men who taken degrees all would then become graduates & work hard many up from bottom may not be allowed to take up now prescribed they would be put down all up to they get to be taken The decision is in a great measure to be entrusted to the Govt being more understood here in days to come

this village obtained the Tahsildarship by work like the ordinary system of education -

19/5

I entirely agree with Mr Baker. I said the same thing in my Convocation address this spring - We don't want to get the best men - a boy matriculates & then his education just begun, stops. He begins to cram the special tests. J.T. Orbe/.

Make as far as you can such in your academic men who if left outside might be tempted to political life in their all for the graduates.

HLS

If exempted from the 25 years rule, many more of them would after taking their degree qualify themselves by passing the special tests. I would further reduce the period of service in a qualifying post necessary for appointment to that of Tahsildar from three years to two in the case of graduates. Lastly I would direct that qualified graduates & F.A.s shall be selected in preference to others for all appointments unless for special reasons to be recorded by the Collector making the appointment.

I think these measures would prove a great encouragement to educated men to enter the service in the right direction.

HLS

31/8/83.

C No 4847 & 5572

Revenues receipts.

Read the following report from Mr J. H. Garstin C.S.I. A.S. Second Member of the Board of Revenue & Revenues d/ 7th June and 28th July 1883.

G. C.

The very valuable and lucid report recorded above, contains Mr Garstin's proposals on the revision of the subordinate Revenue Establishments of the Presidency, called for in the marginally noted orders. The report embraces the following subjects:—

	Paras.
Prefatory remarks	1 — 9
Village Establishments	10 — 15
Revenue Inspectors	16 — 18
Tahsildars and their Establishments	19 — 25
Proposals for lightening the work of the Tahsil Establishments	26 — 46
Provincial Officers & their Establishments	47 — 52
Collectors and their Establishments	53 — 61

Their Lordships have seen the report with much interest.

Secretary of State

Political Department

19 Nov 83

Letter to India No 164 dated 14th December 1883

Letter from India No 637 dated 18th December 1883

C 4-9-83.
R 6-10-83.
R.C. 14-11-83
R 19-11-83.

C No 4847 & 5572 Revenues receipts.

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G. C

The accompanying report recorded above, contains Mr Garstin's proposals on the Provincial & the subordinate Revenue Establishments of the Presidency, called for in the marginally noted orders. The report embraces the following subjects:—

	(1st part of the Report) Paras.
Introductory remarks	1 — 9
Village Establishments	10 — 15
Revenue Inspectors	16 — 18
Tahsildars and their Establishments	19 — 25
Proposals for lightening the work of the Tahsildar Establishments	26 — 46
Divisional Officers & their Establishments	47 — 52
Collectors and their Establishments	53 — 61

64 Feb 1883 no 164
18th Feb 1883 no 637 Misc.

C 4-9-83.
R 6-10-83.
R.C. 14-11-83
R 19-11-83.

Paras.

System of translating vernacular documents into English — 62

Constant shifting of Civilians — 63

Special allowances to the employés in the towns of Cuddalore and Kurnool and in the Wynaad — 64

Financial results for the 14 districts embraced in the 1st part of the report — 65

Conclusion — 66—67.

Second part of the report.

Establishments of the Ganjam District — 2—11

" Vizagapatam — 12—22

" Godavari — 23—35

" Kistna — 36—46

" Nellore — 47—55

" Madras — 56—62

" South Canara — 63—71

" Nilgiris — 72—76

Financial results for the whole Presidency — 77—78.

2. The most satisfactory feature of Mr Garstin's proposals is that the utmost possible efficiency, compatible with economy,

Paras 10—18
26—46
62—63

is to be secured in the establishments not merely by strengthening them where absolutely necessary but also by reducing the amount of work to be done by them in whatever shape practicable. Proposals on the latter heads necessarily involve general administrative changes, necessitating in a few instances an amendment of the existing Laws. The questions touched upon are all of vital importance and will be shortly dealt with in a separate order. The present order will be confined to the revision of establishments.

3. Revenue Inspectors. In Calculating the number of Revenue Inspectors required for a District, Mr Garstin has proceeded on the basis that 5 000 holdings and 100 square miles, or 3000 holdings and 200 square miles, are as much as a Revenue Inspector can manage.

He would not attach any great importance either to the number of villages comprised in a Taluk or to the amount of Revenue paid. These principles have the approval of Govt. Working on these lines, Mr Gaskin proposes to raise the number of Inspectors from 518 to 662, and the cost from Rs 12,830 to Rs 24,675 per annum, the additional cost being Rs 1,42,140 per annum. In 1875, Collectors recommended 651 Inspectors and the Board 610, costing Rs 20,815. The latter graded them as follows:—

305 on Rs 30 each
206 on Rs 35 "
99 on Rs 45 "

Mr Gaskin's rates are Rs 35 and Rs 40 except on the Nilgiris and Wynad where they are Rs 50 and Rs 40. As to how the grading is to be carried out, Mr Gaskin's report is silent.

	1st Class	2nd Class.	Total
Ganjam	6	6	12
Vizagapatam.	3	4	7
Godavari	15	22	37
Kistna	17	27	44
Nellore	13	20	33
Kurnool	14	16	30
Bellary	13	18	31
Anantapur	10	15	25
Cuddapah	18	25	43
North Arcot	17	22	39
Chingleput	13	18	31
South Arcot	25	30	55
Coimbatore	17	24	41
Salem	16	21	37
Trichinopoly	13	13	26
Tanjore	18	26	44
Madura	15	15	30
Tinnevelly	16	22	38
Malabar	15	19	34
South Canara	9	10	19
Nilgiris	3	3	6
	286	376	662

× Left blank again

but the classes appear to have been adjusted to the importance of the ranges. The distribution of the first and second class is given in the margin for the several Districts, and Mr Gaskin's remarks on each District will be found in the statement appended to the report. The numbers proposed for South Canara, Chingleput and Cuddalore seem high, but sufficient reasons are given. In special reasons are given. In the whole, the proposals are not excessive, though higher than have yet been made, and have the entire approval of the Right Honble the Govr in Council. It is not, of course, intended that the new rates of pay should be given indiscriminately to all men of

the existing staff, but only to such of them as thoroughly deserve the increased pay. Collectors will exercise very careful discretion in this respect, as otherwise the effect of the Code of Instructions will be merely to add unnecessarily to the pensionary liabilities of Govt without at the same time increasing the efficiency of the services intended. Every opportunity should be taken of weeding out all incapables as they become entitled to pension and of introducing a better class of men. A separate order will shortly issue prescribing the duties & qualifications required of a Revenue Inspector.

4. Talukdars and their Establishments. Mr Garstin's suggestions under this head are:—

Office note. Points for consideration

I Qualifications detailed para 16 & 18.

II Work of Inspectors para 17

III Forms of diary &c

I That Taluk Sarishtadars be abolished and Head Accountants and Treasurers on Rs 50 without magisterial powers and charged solely with accounts, be appointed. Also the Govt consider to be decidedly a good suggestion, although the advisability of reducing the pay. At all events, the saving which Mr Garstin states credit for, cannot be realized for sometime, as the pay of the present incumbents cannot be reduced. The amount is Rs 1530 per mensem or Rs 18360 per annum.

II Head Curbah Deputy Talukdars on Rs 70 be appointed for each Taluk to relieve the Talukdar of magisterial work. The feasibility or otherwise of the first suggestion depends in a great measure on the result of this, the second suggestion. According to Mr Garstin,

the Talukdar is to be still the
Taluk Magistrate and to be
empowered to transfer cases
from his own file to that of
the Cusbah Magistrate (which will
require special legislation) and
also to depute the Cusbah Deputy
Talukdar on Revenue business
if he thinks fit, he himself
taking up magisterial work
at the Cusbah. It follows from
this that Taluk Magistrates must
have power also to withdraw
Cases from the Cusbah Magistrates'
file. The new deputy Talukdars
and Sub Magistrates are to use the
present Taluk Establishments
and have no official Establish-
-ment of their own. The increase
in the number of deputy Talukd-
-ars is 145. Costing Rs 10150
a month. The suggestion is certainly
~~an excellent one~~, though somewhat
expensive. At present a Talukdar

can seldom get about his
Taluk, and the proposal, if
carried out, would be practically
to set him free for the performance
of his more important executive
and administrative duties as
pointed out by Mr Garstin. After
careful deliberation, His Excellency in Council
approves the foregoing two
suggestions in their entirety, but
before authorizing their general
adoption, desires that a trial be
made in some of the heavier
Talukds of the Presidency. If
would indeed be gratifying
if the pay of the Cusbah Sub-
-magistrates could be fixed
at Rs 100, as it would be
difficult to get the right men
for Rs 70. Mr Garstin's figures,
however, will be retained as
a temporary expedient.

III That Talukdars should

This Govt may materially
lessen the cost and
work Rs 70 with prospects
of higher pay at
a small cost even - The
appointment by the
Collector of not working
Magistrate - Think it
would be well to limit this
Govt see no objection
18/11 H.E.S.

Commend to Govt

the Talukdar is to be still the
Taluk Magistrate and to be
empowered to transfer Cases
from his own file to that of
the Cusbah Magistrate (which will
require Special legislation) and
also to depute the Cusbah Deputy
Talukdar on Revenue business
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Cases from the Cusbah Magistrates'
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and Sub Magistrates are to use the
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333

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carried out, would practically
double his Establishment
of his more important executive
and administrative duties as
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difficult to get the right men
for Rs 70. Mr Garstin's figures,
however, will be retained as
a temporary expedient.

Hab. Talukdars should

334

This Dept may materially see
ease the cost and
work Rs 70 with prospects
of higher appointment
and good men - The
appointments have been
drawing & not working
long hours - Think it
will be well to wait this &
Govt. see no objection

18/11 H.E.S.

Comments to Govt

get travelling allowances
at one rupee a day for each
day of absence from their
Head-quarters. This is a
suggestion which has oftentimes
been made before and recently
negatived by the Govt of India.
The concession would doubtless
be very welcome to Tahsildars.
Under Section 30 (b) of the Travelling
Allowance Codes, they would also be
entitled to a daily allowance
at 4 annas for every 25 rupees
of pay, thus ranging from
Rs 1½ to Rs 2½ per diem. The
rate proposed is therefore moderate,
but it would be better that
the allowances should, as
now, be in relation to salary. The
cost is not estimated by Mr
Garstin, but it would not be
under Rs 37,440 per annum
assuming each Tahsildar to

× Encouragement for [illegible]
[illegible]

Why should they
have what the
Code allows

[illegible]

31 × 156 × 20 × 12 = 37

[illegible]

No decision is
necessary. Remarks
[illegible]
[illegible] is added.

Golugonda
Narasaidhi } Vizagapatam
Narasapuram
Amalapuram
Bhimavaram } Godavari
Ramachandrapuram
Vuddapalli — Chingleput

travel for 20 days every month.
This item would be a serious
addition to the cost of Mr
Garstin's proposals and must
stand over. ×

IV That seven Tahsildars chaukis
be raised one grade, at a cost
of Rs 175 per mensem. This matter
will be left for the regrading of
Taluks which will follow if the
proposals be submitted to the
Government of India on the subject
receive their approval. There will
thus be as many Rs 10 55 as months to
distribute. The extra cost provided
by Mr Garstin under this head will
therefore be struck out.

V That record keepers on Rs 20
be appointed for each Taluk and
extra Gumastas in some, the pay
being adjusted to ranges from
Rs 30 to Rs 15. Excluding Cochins
where there are only three clerks, the
number of Gumastas will range
from eight in six Taluks to

fifteen in one i.e. Kumbha-
-Konam. The total number
of Gumastas is raised by 247
and the Cost by Rs 11,455 per
Mensem. The scheme framed
by the Board in 1876 provided
for an increase of 257 Gumastas,
the extra Cost being only Rs 92.47½
a month. In the remarks Column
of the Taluk statement will be
found Mr Garstin's reasons
for the special recommendations
he has made. The Govt have
long since been more than convinced
that the Taluk Establishments are
starved both as to numbers and
emoluments. Matters have arrived
at such a crisis that they will
brook no further delay without
seriously impairing the efficiency
of the Taluk administration.
The Government accept the proposals
under this head. As a set off
against the Cost of the record

	No.	
Proposed	1930	31
Present	1683	27
	247	114

Gumastas may be taken the
fees now levied under
G. O 18th December 1882 no 1440
for searches, and the Cost of
records, as also the charges
incurred for temporary establish-
-ments employed in assisting
to arrange records
when they get into a hopeless
state of confusion. The former
are likely to amount to Rs 10000
a year, the Collections in less
than six months during the
second half of 1882 aggre-
-gating Rs 4800, and the latter
may be estimated at Rs 5000.
Search-fees are now realized
in the shape of Court-fees stamps
but separate accounts of the
fees are kept. There can therefore
be no obstacle to their being
credited to Provincial, Miscellaneous

Second Gumastas
12 × 20 × 12 = 2710

G. 2nd October 1883

as proposed by Mr Garstin.

VI That as Muchi has assigned to each Taluk, and the number of persons be increased by as many as there are additional Revenue Inspectors; also that 35 additional Shroffs be abolished in certain Cases where additional assistance is found absolutely necessary. These proposals have the approval of Government. The increased Cost would be as under:—

	No.	Cost
Shroffs —	35	— 350
Muchis —	154	— 1078
Peons —	135	— 829
		2257

The slight variations made in the number and cost of Attenders, Masalchis and sweepers are also approved.

VII. That instead of a Taluk Peon having as now Charge of the Subsidiary Jail, a Subjail Warder should be

provided in the Jail. Both the Government see no reason why the Cost of guarding the Magistrates' Prisoners should be debited against Revenue Administration and accordingly approve Mr Garstin's suggestion. Steps will be taken in the Judicial Dept to liberate the Revenue Peons from Jail duties.

VIII That wherever Deputy Tahsildar's have only one clerk, another be added, the senior Clerk being allowed Rs 20. The Govt consider this essential. The Magistenab returns which these Officers have to furnish number no more than to occupy one clerk, and Assistance for Revenue work, is very much needed. The Cost is included in that of the Gumastas noted above.

5. Mr Garstins recommendations

as regards details of establish-
ments, as a whole, are very
judicious. There are, however,
one or two points connected
with them on which observations
suggest themselves.

(1) Mr Garstin does not propose
any enhancement of the pay
of Deputy Collectors. The
Govt are of opinion that Rs 70
per mensem is not sufficient
pay for a man invested with
Second Class Magisterial
powers. Instead of Rs 70 and
Rs 100, the Govt would like
to see them getting Rs 100 and
Rs 125, but the increase of cost
would be very great, being
about Rs 1,10,000 which would
be a heavy strain on the Provincial
resources. The question will be
reserved for further consideration
at a more opportune time.

(2) No allusion is made

in the report to the arrangement
which prevails in some Districts,
notably in Tanjore, in which
the Revenue ranges of Revenue
Inspectors and Deputy Tahsildars
are separate, the latter performing
the Revenue Inspectors'
work in their ranges. This is
a bad arrangement, as the Tahsildars are above the
work and neglect it, and
are moreover a more costly
agency than is required for it:
the increase in the number of
Revenue Inspectors ought to
enable Collectors to alter the
arrangement everywhere, and
they are requested to the Board
will direct them to do so.

6 Establishments of Divisional
Officers. Briefly stated, Mr
Garstin's suggestions under this
head are that Subdivision

Sarishtadars be replaced by Head Clerks on Rs 85; Head Assistants to be given additional Clerks; the Establishments of the Tanjore and Malabar Sub Collectors be reduced each by two clerks; Ganjam Sub Collector to have one additional Clerk; the Establishment of the Sub Collectors at Nellore, Cuddapah Chingleput, North Arcot, South Arcot and Coimbatore Rs 85 each. Madura Rs 85 to remain unchanged; and all other Sub Collectors to be reduced one clerk: the establishments of General duty Rs Collectors to have their pay raised and as much added to it; two clerks to be transferred from Sub Collectors to Head Asst Collectors and General duty Rs Collectors; and that a Clerk on Rs 35 be transferred from the Establishment of the Collector to that of the Head Assistant in the Godavari district. These arrangements seem on the whole to be

* as also a clerk to the Rajahmundry Collectors establishment

judicious, though perhaps liberal, and are submitted subject to further enquiry and report in regard to the advisability of reducing two clerks from the Sub Collectors establishment at Malabar. The work there is at present very heavy and is likely to be relieved to see. The work in the Coimbatore Sub Collectorate on the other hand was very light.

7. Establishments of Collectors.

Suggestion I That instead of Huzur Sarishtadars, Head Quarter Deputy Collectors on the same pay as at present obtained be provided and that the English Head Clerks pay be raised from Rs 150 to Rs 200 The argument advanced in support of this proposal is that the arrangement would enable Collectors to be relieved of all executive charge and would

secure the presence of a Magis-
-trate at Head Quarters during
the District Magistrate's absence.
Mr Garstin evidently intends that
the H.d Quarter Collector should
take charge of the Collectors division.
If so, he will have very little
time to devote to supervision
of the Collector's Office and
general Correspondence which
is likely to get into arrear. Further,
under the new organization
of District charges which is
under Consideration, it is
probable that provision will be
made to relieve Collectors of
district executive charges. Mr
Garstin's proposal, therefore,
needs Consideration only with
reference to its effect on the
Collector's Office. Moreover,
its adoption would entail

an addition of 21 to the number
of Deputy Collectors, all graded
in proportion to the rest of the
scale, not merely placed in the
last class. The Govt would be
enormous ~~cuts~~ or rather pro-
-hibitive. The question for Con-
-sideration then is whether the
Collector's Office could be
efficiently managed by one man
on Rs 200, the Sarishtadar's post
being abolished. The Govt
Consider this impracticable,
notwithstanding Mr Garstin's pro-
-posal that the English and
Vernacular Correspondence shall
be combined. So far as the
establishments go, there can be no
harm in the proposed combination,
both the work will always be
separate, both the Sarishtadar
and Headclerk having full

secure the presence of a Magis-
trate at Head Quarters during
the District Magistrate's absence.
Mr Garstin evidently intends that
the A.D Quarter of Collector should
take charge of the Collectors division.
If so, he will have very little
time to devote to supervision
of the Collectors Office and
general Correspondence which
is likely to get into arrear. Further,
under the new organization
of District charges which is
under Consideration, it is
probable that provision will be
made to relieve Collectors of
direct executive charges. Mr.
Garstin's proposal, therefore,
needs Consideration only with
reference to its effect on the
Collectors Office. Moreover,
its adoption would entail

an addition of 21 to the number
of Deputy Collectors, all graded
in proportion to the rest of the
scale, not merely placed in the
last class. The Cost would be very
enormous ~~and~~ or rather pro-
hibitive. The question for Con-
sideration then is whether the
Collectors Office could be
efficiently managed by one man
on Rs 2000, the Sarishtadars work
being abolished. The Govt
Consider this impracticable,
notwithstanding Mr Garstin's pro-
posal that the English and
Vernacular Departments shall
be Combined. So far as the
establishments go, there can be no
harm in the proposed Combination,
but the work will always be
separate, both the Sarishtadars
and Headclerks having full

3116

occupation. Gives careful
Consideration of the Views and
Views of the Question, the Right
Honble the Governor in Council
is of opinion that both Establish-
ments should be retained, the
pay of the Sarishtadars being
reduced. so as to make it
possible to transfer them readily
to the Talukhs which Considered
desirable. He would accordingly
be graded a class below
the highest class Tahsildar in
the District, his proper position
being regarded as that of a
ministerial Officer. The pay
of the Head Clerks will remain
unaltered.

Bill

Observation: In Gooty
highest Taluk Sheristadars pay
In Vizag no Taluk now
more than Rs150. In
the Ceded Dists has the first
all all. No order will

Suggestion. That the post of
Translator now Rs 70 be abolished.
If the Translator did nothing but
translation, this might be done,
but in practice, he is a superior
English Clerk and cannot well
be done away with altogether
notably in places like Malabar
and South Canara. If, however,
Collectors are relieved of executive
duties, the post of Head
Vernacular Clerk (Revenue
Jawabdavis) also at Rs 70 will
will no longer be wanted. Either
this or the Translatorship may be
dispensed with after due Consideration
of the peculiar requirements of the
districts. The suggestion that
translations of criminal records
shall be made in the High Court
is an excellent one and will be
brought to the notice of the Honble
Chief Justice and the Judges of the H.C.

Judicial Department

Suggestion III. That the English Head Accountants pay be raised from No 856 Rs 1100, and the Vernacular Hd Accountants from Rs 45 to Rs 50, and that a 4th Accountants be added in Certain Districts, the total increase being 30. The Govt cannot close with the state of Accountants under existing circumstances unable particularly to cope with the new increasing demands of the Accountants General, &c, the increased Commission made therefore will not be sustained.

Suggestion IV. That the pay of the Cash Keepers in Malabar be raised from Rs 100 to Rs 125, that an Asst Record Keeper on Rs 70 be added to the Collectors Establishment and that the staff of Sherisths and Gollas be raised in certain Districts. Where there is no Asst, the Cash Keepers pay is nominally Rs 70, the whole not Rs 125. In Malabar, the Cash Keeper is allowed Rs 100 on account of the Currency received. For the same reason, it is now proposed to raise his pay to Rs 125. He has frequently a million sterling in his Custody. The Govt consider the proposals under this head fair and accept them.

Paras 56 to 62 & 72 to 76

As regards Mr Garstins suggestions in regard to the Establishments of the Madras and Nilgiri Districts constituted are exceptional in his Record report. The circumstances of these Districts are exceptional and require special treatment. Mr Garstins proposals in respect of the Madras Establishments have the approval of Govt. As regards the Nilgiri Establishments Commr. His excellency in Council observes

that if
there [illegible] of the District
is to be efficiently administered,
the scale of salaries must be
adjusted so as to offer
inducement to deserving men
to remain in the Hills. As
pointed out by the Collector,
employment is now sought
only as a means of getting a
footing in the public service,
and this having been secured,
the employee never rests until
they get a transfer to the plains,
and no blames can be imputed
to them if they can get extraordinary
as good or better pay below.
Ghatall, Mr Brandt's proposals
seem to err on the side of
moderation, and the Govt
have no hesitation in accepting
them.

9. In paragraph 22 of his
first report, Mr Gaston brings

This was not translated
Minutes of orders
Resolutions on Mr Gaston's report
dated 22

to notice that the first class
Tahsildars at Tanjore and
Kumbhakonam are overworked
in consequence of the duty of
superintending the Mokhasa lands
belonging to the Rajas of Tanjore
being entrusted to them. For this
duty, they receive Rs 50 and Rs 40
monthly and have separate
establishments to assist them. Mr
Gaston states that in view of
their other heavy duties, they should
be relieved of this additional
labor, the Receiver, & the Collector,
making other arrangements. Similarly
he proposes that the Tahsildar
of Kattukottai who has charge
of the endowed Chattrams of the
Tanjore family should be relieved
of this extra work, and that the
existing Chattrams Superintendent
only be entrusted with it,
his pay being raised. The Govt

do not consider these arrangements feasible, and prefer to leave things alone for the present.

10. Mr Garstin's suggestion in paragraph 61 regarding the employment of extra Local Fund Accountants in certain districts will be submitted for consideration in the financial Decentralisation. The Circle Boards concerned do not appear to have been consulted. The application for an increase of two overseers in the Kurnool district was disposed of by G.O. 13th April 1883 no 724 F.D. Adverting to paragraph 38 of the second report Mr Garstin's proposals to strengthen the Cross Establishment in the Nellore district are approved. It is not clear whether these items were included in the financial calculations given in the report

11. To invest the Cases of the town-paid subordinates in the municipalities of Cuddapah and Kurnool towns of Cuddapah and Kurnool and in the Wynaad Taluk of Malabar, Mr Garstin suggests that Rupees a month be allowed to all Clerks drawing Rs 30 a month or less, and one rupee a month to all town and menial servants, that the Collector of Cuddapah be permitted to entertain temporary hands on the same pay as that of the absentees when they are laid up ~~with fever~~ during the general months of the year. These proposals are judicious and have the approval of Government. The Cost involved should have been stated.

12. Referring to para 45 of the second report, the Govt observe that a Cumba Magistrate was recently sanctioned for the town of Guntakal

S.G. 9th Oct 1883 Guide no 2672

The Cost provided on this account will be omitted. The Govt also not objects to the transfer of the Dy Collr-Submagistrate to Chicacole as proposed in para 11, but desire before sanctioning the measure finally to learn the views of the Board's District authorities.

Such of Mr Garstin's proposals as are contained (Ltr. para 32) as above are not specially noticed by Govt will be understood to have received their approval.

13. The nett result of Mr Garstin's proposals is an increase of 1005 to the number of the employés, the additional Cost involved being Rs 4,73,760 per annum, but from this is to be deducted the increase owing to the Regrading of certain Tahsildars Rs 2100; the Cost of Deputy Collectors for Ganjam, Vizagapatam, Malabar and South Canara, with their establishments on the existing scale, or Rs 1,240, which is already incurred; the Cost of the Cuddapah Magistrate already sanctioned for Masulipatam, Rs 840, and that of the additional Clerks proposed for the H.Q. Quarters of Collectors Rs 4,800; the reduction of Rs 50 per mensem, on account, in the salaries of Huzur Sarishtadars and of Rs 50 per mensem proposed to be added to the pay of the Registrar H.Q. Collector's Offices both amounting to Rs 24,000. The total of these reductions, added to the amount of search-fees and the savings in the Inferior Establishments, i.e. Rs 37,440 (vide para 41 of the Report) aggregate Rs 86,420, and the remaining nett increase of Cost over and above what is now being paid will therefore be Rs 3,87,340. It must, however,

The Board's decision is not to grant a compensatory allowance of Rs 2250 as proposed.

Objections:	Rs
Mr Garstin's figure reduced	4,73,760
Tahsildars	2100
Dy Collectors	1,240
Cuddapah Magistrate	840
Addl Clerks for H.Q. Dy Collrs	4,800
Sheristadars & H.Q. Clerks	24,000
	48,980
Search fees &c	37,440
Total	86,420
Nett increase	3,87,340
2% Inspectors Salt	71,070

be remembered that the savings by reduction of salaries cannot be counted on immediately as the pay of the existing incumbents cannot be reduced. The ultimate reduction in the case of Taluk and Subdivn. Sarishtadars will be Rs 30,060 per annum and in Huzur Sarishtadars Rs12,000, whilst the increase provided for Revenue Inspectors will not all be at once required. It may be some years before the old inefficient men are got rid off, and it is therefore probable that at least half the provision will remain unutilized for the present. So will also remain idle more than two-thirds of the provision made for the new Cutcherry Magistrates until the Govt are satisfied with the results of the experiment to be made in some of the heavier talukhs (Para 4 cl II). In these circumstances

Ask K.E. to see this. A talukdar will be always on hand. Should not relieved by work he must be at head quarters & his cases about the Should adopt the for any taluk

the increased charges at once accruing may be taken at Rs 2,76,850 as shown below:—

	Rs
Nett Cost as already shown:	3,87,340
Add Cost of reductions not now feasible	42,060
Total	4,29,400
Deduct	
Half the Cost of Revenue Inspectors	71,070
2/3 nos. of the Cost of Cutcherry Submagistrates i.e. 2/3 of the total number existing 145 at Rs 870 each	81,480
Total deductions	1,52,550
Remainder	2,76,850

	Rs
Cost of Establishments	22,26,360
Increase	3,87,340.
Percentage	17.4 nearly

The Board are requested to cause an abstract statement to be prepared to show at a glance the present and the future establishments as above noted in the foregoing memo.

14. The increased cost now proposed represents 17.4 per cent over the present expenditure for establishments. The proper way of looking at the matter is to see how since the date of the

last revision have not only the Cultivation and Revenue expanded but how the work of administration has branched out. The figures quoted in the margin illustrate the present position as compared with that of 1859-60, the date of Sir Selby's revision of Establishments. It will be seen that the percentage of increase in Population is 36; Holdings 75; Cultivated area 28; Land Revenue 11; Price of Recorded Crops 7. Since then, state of the Law has changed, the following Causes, amongst others, have contributed materially to the enormous increase of work.

1859-60

Population	22,857,855	31,107,000
Holdings	3,1,457,063	5,504,000
Cultivated area acres	314,641,496	402,000,000
Land Revenue £	4,00,29,949	4,44,00,000
2nd Northern Circars £	130	142

1. The creation of Local Fund Boards and Municipalities
2. The creation of many Public Offices, such as Registration, Survey, Forests, Money order Agency &c.
3. Increase in the number of Irrigation and Railway Projects, Repair of Minor Irrigation works.
4. Operations under the Village Cess Act & other Special Laws as also the Court Fees & Stamps Acts
5. Increase in Magisterial Cases and establishments of Subordinates
6. The frequent Calls for Accounts and Statistics from all Offices

a 24 Sept 1875 no 1404
b 5th Oct 1876 no 1422
c 30th March 1882 no 358

the last revision of the Revenue establishments carried out by Sir Selby, terminated in a net saving of Rs 7,89,000 to the State, the reductions effected in the Talook establishments alone amounting to Rs 4,43,000. The amount necessary for carrying out 2000 various reforms sanctioned in these proceedings are do not particularly demonstration at present. The circumstances which have led to the present revision will be found stated at length in the marginally noted papers.

15. His excellency in Council cannot conclude. With these remarks, Mr Gastrell's proposals will be commended to the Financial Department for very early consideration.

16. His excellency in Council cannot conclude these Proceedings

without Macnaughton records:
his high appreciation of the
Zealous and able manner in
which Mr Garstin has performed
the important and laborious
tasks confided to him.

Revision of Revenue Establishments

Draft order-in-council

Gerstin's scheme.

I have never seen Gerstin's scheme & know nothing about it. Shall I write to Mr Gerstin & ask him to explain it?

C. 4847 5372 1883.

The papers under above are the reports submitted by Mr. J. St. Gaustin, Asst. Secretary to the Board of Revenue, who was deputed in Feby 1883 to frame proposals for the revision of the Revenue Establishments in the districts. Before dealing with the various suggestions made, the Rt. Hon. the S. in C. desires to record his appreciation of the admirable manner in which Mr Gaustin has performed the duty entrusted to him, & of the value of the many suggestions contained in his reports.

2. Besides the strengthening & revision of establishments Mr Gaustin has directed his attention to the simplification of work in the various offices

and has submitted a variety of suggestions for the general improvement of the administration. H.E. in Council will first pass orders on the establishment proposals, and will then consider, necessarily somewhat summarily, the other ~~General~~ suggestions which have been made.

3. Revenue Inspectors. In his proposals under this head, Mr. Sanitin has included the principle that 5000 holdings and 100 square miles or 3000 holdings and 200 square miles are as much as a Revenue Inspector can manage. He would raise the number of Inspectors from 578 to 662, and the cost from Rs 12830 to Rs 24675 per annum. The rates of pay

Mr. Sanitin. 1st class.	Imp. 2nd class.	Total Number.	Board in 1895. Number	
6	6	12	14	
3	4	7	5	
15	22	37	44	
17	27	44	44	
13	20	33	35	
14	16	30	32	
13	18	31	47	
10	15	25		
18	25	43	35	
17	22	39	35	
13	18	31	32	
25	30	55	44	
17	24	41	35	
16	21	37	32	
13	13	26	22	
18	26	44	44	
15	15	30	21	
16	22	38	35	
15	19	34	32	
9	10	19	17	
3	3	6	2	
286	376	662	607	
			3	
			610	

on an average Rs 40 & Rs 35, Except on the Nilgiris & in the Wynaad where Rs 50 & Rs 40 are allowed. In the Boards scheme of 1895 the minimum then rates Rs 30, (895 men), Rs 35 (206) & Rs 45 (99); or a total of 610 Inspectors. Mr. Sanitin proposes a time of 4 the Board of 1895 an extra ~~ten~~ in the margin. The numbers of inspectors recommended for the so-called daroga should be for Tanjore appear too small, that for S. Arcot excessive. The number of holdings in that district is undoubtedly very great & Mr. Sanitin's opinion has from his knowledge of the district much weight. Subject to further consideration in detail the proposals by the Board in regard to the distribution of Mr. Sanitin's proposals are approved. He has laid much stress on the work entailed

supervise inspection by Talukdars of certain Zamindaris. The Board are expected to obtain a return of the number of Talukdari appraisements conducted by ~~Collectors~~ them officers, and of the amount of Talukdari remuneration realized for Government under the Act.

4. Taluk Establishments. The most important of Mr. Sarkis suggestions under this head are that Taluk Shirastedars shall be abolished, Head Accountants & Treasurers on Rs 50 being substituted, who shall have no magisterial powers & shall be charged solely with the supervision of accounts of the Treasury & Sub-Treasury & that behind Talukdars shall be appointed ~~to each~~ one Talukdar who shall assist ~~&~~ in their magisterial work, & to be stationed at Talukdar

head quarters. These officers are also to be available for revenue work, and it is proposed that the Talukdar shall have power to transfer cases from his own file to that of the head quarter Dy: Talukdar. These suggestions appear to H.E. the Governor in Council to be of great value. The power of transfer of cases from his own file which it is proposed to confer on the Talukdar would have to be conferred by Legislation, and would need to be completed by power of calling cases to his own file. Such transfer however, if frequent, would be prejudicial to the administration of justice; and even without the proposed power of transfer, the arrangement would give Talukdars considerable relief and freedom.

Prolonged absence of either of these officers from head quarters

quarters could be provided for by use of the power of transfer which sub-divisional magistrates now possess. It therefore seems inexpedient to apply for the proposed amendment of the Code of Criminal Procedure.

which shortcomings could be remedied from the post of peace.

5. The Govt., while approving the principle of Mr Garstin's proposal, think that the opportunity of revision should be taken to raise the salaries of the Dy. Tahsildars & Sub Magistrates, who now for the most part exercise second Class powers, and who are underpaid considering the importance of their functions. His Excellency in Council would therefore restrict the additional appointments to Taluks in which the Tahsildars' magisterial work is heaviest, utilizing the saving to increase the pay of Dy. Tah. - sildars as a class. These may be taken to be Taluks in which there is now no Dy. Tahsildar and Taluks of the higher classes. The Dy. Tahsildars are now graded as marginally noted, those on Rs 100 being in charge of large towns, (practically independent charges) & those on Rs 70 being in charge of smaller towns & sub-divisions of Taluks. all on Rs 100 should be raised to Rs 120, & those on Rs 70 to Rs 85. There are now 12 Taluks in the first Class & 24 in the second; and Taluks without Dy. Tahsildars are 2nd Class 2; 3rd Class 5; 4th Class 23; 5th Class 23. A list of these is given in the margin. Eighty nine additional Dy. Tahsildars will thus be required, and in 65 Taluks the existing organization will continue. The additional cost will be

			per mensem
58 Dy. Tahsrs:	at Rs 20	1160	~~1160~~
116 "	Rs 15	~~1740~~ 1740	
89 "	Rs 85	7565	
		10,465	

Rs 150	3	In Hill tracts.
Rs 125	1	
Rs 100	58	
Rs 70	113	
	175	
	1	
	176.	

1 Rs 150 in Mr Garstin's Memorandum Rs 125 Taluks in Agy. Orders 853 this No. 2672 & 1 Rs 70 in Agy.

1st Class. Arcot, Cumbaconum.
2nd Class. Narsaraopet, Sankaranam-Kovil, Wandiwash, Attur, Jammalamadugu.
3rd Class. Sattenapalli, Kandukur, Karali, Atmakur, Anantapur, Rayachoti, Kadiri, Madanapalli, Pulivendla, Proddatur, Reidy, Kudligi, Hindupur, Chingleput, Chittoor, Gudiyatam, Kallakurchi, Porambalur, Mettur, Tenkasi, Udumalpetta, Pollachi, Bhimavaram.
4th Class. Bezwada, Vinukonda, Kanigiri, Udayagiri, Badvel, Sidhout, Cuddapah, Hadagalli, Harpanhalli, Penukonda, Madakasira, Dharmavaram, Cumbum, Markapur, Ponneri, Polur, Tiruvallur, Bhavani, Kollegal, Krishnagiri, Gudiyatam, Cuddalur, Golconda, & Devarakonda.

Bhadrachalam & Cochin omitted

† Including Kanchipuram town

while the saving of Rs 10 per mensem on 65 Taluk Sheristadars on which Mr. Garstin counts or Rs 650 will not accrue. The whole cost will therefore be Rs 110 85/10 against Rs 10,150, the Cost of Mr. Garstin's proposal. But he does not provide additional Dy Magistrates in eight Talukks - viz. Gumtoor, Nellore, Tanjore, Tenkarai, Salem, Cuddapah, Coimbatore and Conjeveram - for the first six of which provision is made (as Govt. think ought to be done) in the Scheme above sketched. The saving which he estimates at Rs 52 each owing to the abolition of the establishments of the existing sub Magistrates in the six talukks or Rs 324 will therefore not be realized. The total excess cost will thus be Rs 12 59/4 as compared with his proposals. His suggestions as regards Coimbatore & Conjeveram are accepted. For the Bhimavaram Taluk, one of the fourth class talukks above named, the additional Dy. Tahsildar's should be located at Ulndi; and the Taluk Sheristadar should be retained with that Taluk. In Bandar also, existing arrangements will continue.

6. As regards Tahsildars themselves, Mr. Sanctis foresees that [illegible] of them should be raised one grade, that they should be allowed travelling allowance at a rupee a day. The first mentioned matter will be dealt with in connexion with proposals which are now before the Govt of India. As to the second, the cost would be very high, at least Rs 35000 a year; & there are other improvement to which in the opinion of Govt, this may be postponed.

7. Mr. Garstin's suggestions as to the clerical establishment in Taluks & Dy Tahsildars offices are approved. They are briefly the appointment of record keepers (a valuable reform); an increase in the number of firmaushtas by 247; the [illegible]

ranging from 15 Rs to Rs 30; additional staff, & also for the new volume

appointment of muchies, &c, & establishments.

The certificates of guarantee or clerks is slightly smaller, though the number is slightly less than in the Board's scheme for 1876; but the Post Master fully satisfied that the present proposals do not go too far. With reference to para 24 the Post Master agrees with Mr. Sanstin that the Sub Jail Warders should be provided in the Jail Department budget, and charged to Land Revenue. It is not clear however whether the number of peons is to be reduced in consequence, but apparently not; nor does it appear whether that the case of Sub Jails under the charge of Dy Talukdars has been considered. Mr. Sanstin is requested to report further on

this point

this point & Mr. Sanstin's proposals as regards divisional offices also communicate them to Govt., & the proforma to the Subdivisions therein by Hd Clerks on Rs 85, & generally speaking, to reduce their estabts by two clerks & two peons. A clerk is added to the Head Assistants estabt & the scale of pay of his clerks (except the Hd Clerk) & chaprasi of the Dy Collectr is improved. The Collectr is improved. The retrenchment in a normal district with Sub Divl Head Assistant & General Dy Collectr's office is one in excess of one hand in number & Rs 42 in monthly cost. The modifications in a few exceptional cases may pay.

Collectrs offices

Q. In regard to Collectrs offices, the most important change proposed is the Substi-

ranging from Rs 15 to Rs 30;
appointment of ~~additional~~ munshis &
~~darkhs~~.
The certificate of guarantee
or clerks is ~~slightly~~ scanty,
though the number is slightly
less than in the Board's
Scheme for 1896;
but the Govt are fully satis-
fied that the present pro-
posals do not go too far. With
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that the Sub Jail Warders
should be provided in the
Jail Department budget.
Land changed to Land Revenue,
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the number of ~~heads~~ taluk clerks is to be
reduced in consequence, but
apparently not; nor does
it appear whether that the
case of Sub Jails under the
charge of Dy Talks has been

additional shroffs, & clerks
for the new revenue

considered. Mr Sanstin is
requested to report further on
this point. ~~Provincial offices~~
Govt Mr Sanstin's proposals as
regards divisional offices
also commend themselves
to Govt, & he proposes to reduce
the Subdivisional
by Hd Clerks on Rs 35, & gene-
rally speaking, to reduce their
establ by two clerks & two
peons. A clerk is added to
the Head Assistant's establ & &
the pay of his clerks (except
the pay of the Hd Clerk) & their ~~pay~~ Dy
Collectors establ is improved. The
Collector is improved. The
retrenchment in a normal district
with Sub Colr, Asst Assistant
& Govt Dy Collector, is one in
cream of one hand in number & of
Rs 42 in monthly cost. The mo-
difications in a few exceptional cases may pass.
Collectors offices
9. In regard to Collector's
offices, the most important
change proposed is the substi-

of Hzgur Dy Collectors for Sheristadars, and placing the Collectn Office under a Head Clerk on increased pay. The advantage claimed is that the Collector would be relieved of all executive charge & that a Magistrate of the first class would always be at Headquarters. The Govt after full consideration are unable to accept this suggestion. ~~In the first place~~, the new Deputy Collectors would have to be trained in the same proportion as the present sanctioned staff. The cost would be much greater than the Govt have estimated. The Govt have under consideration a different plan for relieving Collectors of divisional charge; and they think that the proposed Dy Colrs which of little use in the Collectors Offices, would want the freedom & independence which divisional Officers should have. They would be more moveable, but would

possess less special district Experience than the present Sheristadars. ~~The Govt recognize~~ It is very doubtful whether the Collectr Office could be managed & his large correspondence both English & Vernacular effectively supervised by a single Officer on Rs200. The Govt recognize the desirability of making some change in the present position of Hzgur Sheristadars. They have seen no inducement to leave in the Talukas & to seek employment but little to seek employment as Dy Collectors: and the result is that they stick too long in their posts. The Govt wish however to retain the English Head clerks on their present pay but to direct that the future pay of Hzgur Sheristadars shall be equivalent to the pay of the Talukdar second highest in grade in the district provided that

a Collector's Sheristadar should not draw less than Rs 200. This in 8 districts (Godavery, Kistna, N Arcot, S Arcot, Tanjore, Trichinopoly, Tinnevelly & Salem) the pay will be Rs 225, and in the remaining 14th district (Madura, Nilgiris including Coimbatore) Rs 200 per mensem.

10. The Government however do not object to the abolition so far as classification of clerks goes, of the distinction between the English & Vernacular departments of the Collector's office; and they fully appreciate Mr. Gaston's proposal that the district offices be relieved of the work of translating vernacular papers in civil suits sent up to the High Court. The Hon'ble the Judges will be addressed on the subject

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in the judicial department. If this be done, and arrangements are made to relieve Collectors of divisional charges altogether, either the vernacular Head Clerk or the Sheristadar could be dispensed with. But the office could not stand the loss of both; and for the present at any rate the Translators Sheristadars in most Collectors Offices do a good deal of the general work.

11. The proposals made by the Govt. Department, (including the abolition of the distinction between English & vernacular accountants) & appointment of two additional persons in Kistna & Kurnool are approved. The President L. F. Boards in the districts named in para 6 of their address. The Board will address the Local Fund regarding the

4 The special increase to the pay of the Cashkeeper in Madras.

The Peishcar at Kurnool, it is observed, has already been sanctioned (G.O. 13 April 1883 No. 724 F.D.).

accountants said to be wanted.
H.E. in Council does not consider sufficient reason
to grant the Special allowance
proposed for Revenue Employés
in the towns of Cuddapah
& Kurnool.

12. The Collector of Tanjore
will report, through the Board
on the arrangements regarding
Mokhasa & Chittarai manage-
ment referred to in para 22
of Mr. Sartin's first report.
The description then given is
best, the first below, but ac-
curate.

13. The slight changes which
Mr. Gastin proposes in the
Establishment of the Collectorate
of Madras, except those in
the Abkari Dept., are approved
as regards the Abkari Dept.
the matter may be deferred
as it is probable that
until the Report of changes
in the administration will shortly be made.

9

14. The Govt. have carefully
considered what the Collector
& Mr. Sartin have written with
reference to the establishment
on the Nilgiris, and are of opinion
that Mr. Gastin's proposals are
not sufficiently liberal & that
Mr. Brandis' recommendations
are to be preferred. These
latter are approved in full.
The increase of cost above the
present scale is Rs 4488 while
that recommended by Mr. Sartin
costs Rs 3624.

15. The Tanjore Establishment
Board meeting. The Local Establishment in S. Canara
temporarily sanctioned in
permanent (G.O. 26 July 1883
No 913) will be made permanent
as recommended by Mr. Sartin.

16. The Board of Revenue
will be requested to prepare
& submit, for transmission
to the Financial Department

a proforitia statement in the usual form showing the changes above approved of. The total increase of cost according to Mr. Sanctis statements is Rs 737.60 per annum. But from this has to be deducted the following items:—

	Rs
1. Regrading of certain Tahsildars	2100.
2. Deputy Collectors, with Estab.ts on Existing Scale in Ganjam, Vizagapatam Malabar & S. Canara, already incurred.	18 × 290
3. Addl. clerks for Ryotwar Deputy Collectors	4800
4. Reduction in pay of Ryotwar Sheristadars &c.	9600.
5. Increase of pay of Head clerks rejected	12000
6. Increase to Abkari Estab.ts in Madras.	3648 2004
	48744

and to be added, the following items:—

1. Increase consequent on modification of this proposal regarding Dy. Coll.rs & Talsh Sheristadars (para 5 supra) 15108 ~~14908~~
2. Excess of Coll.rs Scale for the Nilgiris 864 ~~704~~
   1597²

leaving a net reduction of Rs ~~24612~~ 32772 and a net increase of cost of ~~Rs 4440948~~ 440988. But it must be remembered that the Salaries of existing incumbents cannot be reduced above. That the savings in the pay of Talsh. Subdivision Sheristadars, on which Mr. Sanctis does not reckon will not accrue till vacancies occur. This savings allowing for the modifications above made will come to Rs 2238P: 2546. On the other hand the Government desire that the increased pay to Revenue Inspectors be not accorded to the present staff to such of them as the Collectors

think not worth the higher rates. Many of the present Revenue inspectors are old & nearly worn out men, who will not do better work because they get higher pay & are in the point of retiring. The only effect of giving them even the new rates of pay would be to increase hereafter every charges in the event future. Collectors should therefore exercise a careful discretion in introducing the new scale; & all appointments of additional Revenue inspectors should at first be in the lowest grade."

17. Under this arrangement the charge actually incurred on the introduction of Mr. Sanston's scheme is not likely to exceed Rs 45,000, the ultimate net cost. This sum is in the opinion of the Rt. Hon. the G. in C. a very moderate one

18. The Govt. now proceed to deal with Mr. Gastin's suggestions for the improvement of the Revenue administration generally.

19. Village establishments. Hitherto the introduction of the village cess act has followed the measurement of the land assessments, except in the Canara; & Mr. Gastin proposes to introduce it previous thereto in districts where the assessment is about to be revised. The objections are that the rate of cess would have to be changed when the land assessments are revised, & that the cess would add to the inequality of the burden of present rates. The Govt. have on different occasions accepted the principle, & expect the Board to report upon it. They do not approve the suggestion that

hereditary right to village offices should be abolished, believing that the measure would give a great shock to native ideas, and is unnecessary. The Regulation now enables Collectors to exclude incapable & unfit persons from village offices which are deemed indispensable. It will suffice to enable Collectors to exclude women & illiterate persons, & to insist rigidly on residence in the villages to which they are appd. As to clubbing. The Govt. are inclined that this might with advantage be carried further than has been done in recent revisions, but they are not prepared to lay down a fixed scale as Mr. Courtin suggests, and they are opposed to the

suggestion to separate the duties of collection from that of the head of the village. They also dissent from his view that the Public Accountants' Act applies to Village servants, who, though they render service to the State are not officers in the service of the E. I. Company or Govt. I. Steamers at any rate apply to Karaikaud where are not entrusted with money. Nor do Govt. believe that any advantage would result from applying the Act. The trouble of taking & verifying security would be very great, & the power of getting at defaulters' property which the Act confers, can not a suit more summary or efficacious than those of Reg. IX of 1822. If village accounts are systematically & thoroughly

scrutinized, and punctual collection enforced, nothing will be heard of embezzlement.

20. Revenue Inspectors. A knowledge of surveying, plotting, & of calculating areas & measurements. A map would be very useful to revenue inspectors, and it is also desirable that Revenue should rank higher than the revenue test lower grade. The Govt. doubt however whether sufficient new candidates for the appointments will be when qualifications if they were at once made essential by rule. It might be possible to introduce such a rule as to new appointments after sufficient notice – say three or four years – and an addition test would have to be made & taken, to include surveying &c. The Board of Revenue

the question of what their opinion. A modified revenue test for revenue inspectors might be. Also be organized.

21 ~~With regard to~~ The suggestion that Tah.s & Tahsildars shall be compelled to ~~serve~~ serve by an appointment for 12 months as revenue inspectors does not commend itself to that Govt. Mr. Lyon in C. would perhaps plead no obstacle in the way of revenue inspectors who have done good service in that grade being appointed to Tahsils, and has recently declined service as revenue Inspectors to the qualifying* for the higher ports. But he is not prepared to make such service a compulsory qualification. He is of opinion that it would narrow the field of selection for Tahsildarships.

G.O. No dated.

practically
too much, shutting out
Inspectors of Police, ~~from the~~
make Christians headed
who frequently proven training
Equally valuable frequently
make good Tahsildars; that
it would operate to make
Service in the Revenue Line more distasteful than it now is
Educated young men; that
preliminary
as much practical training
in practical revenue work
~~as is indispensable~~ as is indispensable
to Tahsildars can be obtained
in the grade of Dy Tahsildar
through which most Tahsildars
pass; and that the Tahsildar
& Dy Tahsildars' posts should
be considered as the upper
subordinate service and the
training ground for Deputy
Collectorships rather than as
stages for the lower subordinate
Service
at Cr clerks' grades.

22. The Govt would then observe
that the arrangements for
the distribution of work between
Dy Tahsildars & Revenue Inspec-
tors require revision in some
districts. The ranges of Revenue
Inspectors are sometimes such as
to include the Deputy
Tahsildars divisions of the Taluk.
& the latter Officers are expected
to perform the duties of Revenue
Inspector in the villages under
their charge. The result is that
it is very inefficiently performed
the Dy Tahsildars being time being
taken up with magisterial &
other work, and being also
an agency more expensive
than it is necessary to employ
in Revenue inspection. The
arrangement referred to should
be put an end to in all districts
when it obtains, and the Revenue

practically
too much, shutting out
Inspectors of Police, ~~[illegible]~~
make she
~~[illegible]~~
~~[illegible]~~
difficulty.

23. The Board should prescribe a form of diary for revenue Inspectors. Mr. Gaustin's form seems suitable. Except cl. 17. Verification of ryots' receipts is not ~~ordinarily~~ required as every day duty.

24. The Suggestion that the Copying Establishment be provided by means of Stamps should be credited to Provincial funds is approved. The Board will report after communication with the Accountant of the Capt. of Stamps whether there will be any difficulty in carrying it out.

25. Mr. Gaustin's proposals for the abolition of the fasli year and for revision of the Kistbandi or arrangement of instalments of land revenue, are

permit intimately connected. Taking the latter first the Govt observe that the question has recently been discussed from the point of view of the ryots convenience and it was decided that no change is called for. ~~But which~~ The Govt are inclined to agree with Mr Gaustin's proposal that two kists one after each harvest would be found very oppressive to the ryots, who would be compelled to sell the whole produce at one time in a cheap market to meet the Govt demand; and they doubt whether the proposed maximum of four kists would prove a boon. The extent to which accounting would be saved by the reduction in the number of kists appears to the Govt to be overestimated. Should it may be possible to effect some reduction in the number of kists so as to arrive at a better

distribution of the burdens; & the Board are entirely to take up the question again in communication with Mr Reuter.

b. With regard to the abolition of the Fasli year, the Govt think it advantageous ~~if it abolished~~ the measure an overall

It is said that double accounts & reports would thereby be avoided, allusion being of course made to the finance & revenue accounts on the one hand, kept by the administration, and the land revenue or jamabandi reports on the other. The finance & revenue account must always be distinct, as the latter embrace the settlement of the demand with which the former have no concern. The finances accounts operate as a check on those relating to demand & collection & balance; but they can be used for this purpose with a fasli demand made up for the

1 Which must therefore always be incomplete as they are now in respect of occupation & revenue demands.

Jamabandi may be admitted

is intended to

1 Embrace not all cultivation & harvest, but all harvest and all proceedings for obtaining the Govt share; & is an agricultural & revenue year & not the former only.

as readily as if it were made up for the official year. As regards reports, there must always be a land revenue report similar to the jamabandi report; and even if the jamabandi settlement can be completed within the official year, the accounts & statements can never be got ready in time for the administration reports. The fasli is an agricultural or and not merely a crop year, as the official year ~~is in which the demand for the year is made~~ ~~& the season equates~~ with the cultivation. It is also a year which admits not only of the cultivation being complete but also of the crops harvested being realized in money, and all fiscal demands, depending on such realization being also met. With a main harvest in February or March this is impossible in the official year; and Mr Sanderson himself is driven to enforce that the kists after the

from cultivation completed within the official year must be placed in the following year. The demand falling due in the official year must be referred to cultivation of two different years; and though the figures could be easily manipulated in the form, the Govt. apprehend that considerable confusion would be induced in the village accounts when the attempt was made to carry the correction into them. The Jamabandi could not be finished — if properly done — in some districts within the official year. If the demand is not fixed before the harvest remission for withered crops might fall due afterwards, & such claims for such remission would have to be dealt with in the following year. Meanwhile the ryots would have to pay the settled demand. On the whole the Govt. do not think that any serious inconvenience is caused by the retention of the fasli year

The fasli figures of land revenue may be taken for the purpose of Settlement reports; but cultivation should be brought to account in the fasli.

and they foresee difficulties in the event of change. They therefore adhere to the decision arrived at in 1882. The Court of Wards could not, in the case of estates temporarily in their charge, alter the period recognized as that of agricultural tenancy.

27. Mr. Gaster reports that many district officers advocate the abolition of Jamabandi, and though he only says that the present system requires modification, he evidently inclines to the same view. The Government entirely dissent. As done by many officers, the Jamabandi no doubt wastes time; but the remedy is not to abolish it, but to issue such instructions as shall secure its being done as it ought to be. The Tahsildars & Revenue Inspectors in their tours can no doubt do much to see that the accounts are written up to that standard

an efficient in a general way
but nothing can replace the
thorough, deliberate, and intelli-
gent examination of the village
accounts, in themselves and in
comparison with the taluk accounts
which ought to be carried out
at jamabandi. Nothing does
so much as this to teach the Karanams
their work and to kindle interest
to it. Further the jamabandi
affords the only known opportu-
nity to the Collector or divisional
officer to see whether the taluk
authorities are doing what is
expected of them. The settlement
of the demand by a superior
officer is intended to furnish
a check upon the taluk &
village officers; but, as jama-
bandi is now done, in many
cases the superior officer merely
distributes the pattas after the
taluk & village officers have made
the settlement between them.
The Govt have
~~There is~~ no doubt that much
of the difficulty felt in some
districts in clearing up balances
arises from confusion in the
taluk & village
accounts, the results of long neglect.
The Board should draw up due-
cinct instructions to officers
carrying out jamabandi. They
should provide for scrutiny of
the cultivation accounts, to see
that they are properly kept &
without patent errors, & have
been regularly despatched to the
taluks: check of them with the
taluks: check of Nos 4 & 5 together
No 4; check of No 4 & 5 together
& with the detailed demand registers;
registers: examination of darkhast
registers to see that they are distributed
of according to rule; check of assess-
ment rates charged with assess-
ment registers; scrutiny of poram-
boke cultivation, second crop & water
rate charges; check of No 10 with
No 11, 3, & 12; check of remission

claims with agreement (including
reports & with calculation and
check of pattas totals & apportionments
in Ho 73: check of the remittances
with taluk accts Ho 5 & 6 C; and
scrutiny of balances in Ho 7 & 8
& reconciliation of them with Ho 5 & 6,
comparison with the village accts
of the previous Fasl, & with Ho 11 &c &c.
Besides land revenue, the demand
of all revenue collected in the taluk
which has a settled demand should
be made up at the same time.
If the practice of bringing karanams
to the taluk office to write up their
accounts is not a step to, & they are
trained to write them in their villages
leaving ~~the~~ entries blank
which require Orders of the Settling
Officer, no karanam needs
detained for more than four
or five days; and great hardship
on these officers, & great opportunity
for malpractices, would then
be done away with.

28. Mr Gourlay next proposes certain
modifications of the revenue
recovery law, and proposes
a plan the characteristic features
of which are the abolition of
the distinction between process
against moveable & against
lands; initiation of process by
the surveyors; publication of
it in the village only; appeal
to the Tahsildar within 20 days
Hale in 30 days; the
constitution of the defaulter as
caretaker on behalf of Government
pending sale; & enactment that
after process all kists
due up to the date of sale may
be recovered from the proceeds.
29. The scheme is very summary
but in some ways it would
entail more scripture work
than the present system. The
Govt doubt the expediency
of adopting only one kind of

process of entrusting to
managers the power of ini-
tiating ~~process~~ them. Thus
would be great opportunity
for oppression & wrong. H.E.
in Co is of opinion that where
the requirements of the present
act ~~—~~ in respect of publica-
tion are unnecessarily onerous
& a law is wanted enabling
the recovery without such
process of all dues up to the
date of sale. The powers con-
ferred by the Act are quick
enough & strong enough if
properly worked. Difficulty
in collection under the process
~~felt at present in the mofussil~~
law is due not to its in herent
defects as to want of system
& promptitude in those who
have to enforce it. If quick
return of process issued, & delay

in issuing subsequent process
prevented, the act will be
found efficacious. If punctu-
ality in collections is enforced
in this way, coercive process
will soon become rare in ordinary
seasons.

30. The Govt. agree generally
with Mr Gaston ~~—~~ in his
remarks upon Act III of 1869
& the petition of Talookdars
under Reg. IX of 1822. But
the important, by far, of his
minor suggestions is that of
giving greater finality to decisions
of Collectors ~~of Talookdars~~ divisional officers
& Talookdars by restricting
appeals. This matter is beset
with difficulties, but is of
much importance. The Board
are requested to favour Govt.
with their opinion upon it,
& to endeavour to devise

process of entrusting to managers the power of initiating proceedings them. There would be great opportunity for oppression in levying. H.E. in Co is of opinion that where the requirements of the present act — in respect of publication are unnecessarily onerous & a law is wanted enabling the recovery without fresh process of all dues up to the date of sale. The powers conferred by the Act are quick enough & strong enough if properly worked. Difficulty in collection under the present law is due not to its inherent defects as to want of system & promptitude in those who have to enforce it. If quick return of process issued, & delay

in issuing subsequent process prevented, the act will be found efficacious. If promptitude in collections is enforced in this way, coercive powers will soon become rare in ordinary seasons.

30. The Govt agree generally with Mr Gastin in his remarks upon Act IX of 1869 & the petition of Talukdars under Reg. IX of 1822. But the important, by far, of his minor suggestions is that of giving greater finality to decisions of Collectors & divisional officers of Talukdars by restricting appeals. This matter is beset with difficulties, but is of much importance. The Board are requested to favour Govt with their opinion upon it. & to endeavour to devise

practical proposals which will attain the object in view without risk of denial of justice.

31. Besides the foregoing proposals, there are a few others of great importance & interest, brought forward by Mr. Gaston, which have suggested themselves to the Committee & which may be appropriately dealt with here.

32. In some districts it is the practice to make divisional Officers compile & furnish to the Collectors' office all periodical returns called for, when the district returns & returns are made up from them. In others the information required is got direct from the talukas. Objection is compiled in the Collectors office, the divisional officers not being called on when opinions or reports on special points are wanted. The latter is the proper course as the Collector's office is specially organized for such work, while the divisional offices are not. In other districts also, there is a tendency to transfer to divisional offices work which the Collector's office ought to do. The result is that divisional offices are overwhelmed with work for which they are neither intended or suited, & kept stationary to get through it, while their proper work is neglected. As has been urged by Mr. Gaston, the submission of separate Jamabandi reports by Sub Collectors should be discontinued.

33. The power of nominating to the higher offices, in the Tahsildars & Deputy Tahsildars & Talukdhirs to Class posts, which is now vested in the Sub Masters as regards their own divisions should be taken away. It interferes seriously with the proper organization of the Superior Staff of the Division a matter in which the Masters is mainly interested. In which he should be entirely free as well as responsible.

34. The System of registering Volunteers who are to have a prior claim on vacancies which may arise in the paid staff should be absolutely prohibited, as tending to deteriorate the lower ranks. The advantage of practical training being obtained before men begin to draw pay is more than counterbalanced by the fact that men will register themselves as Volunteers with a prospect of serving for five years without pay, except those who have no chance of getting into the Service on their merits. The presence of a number of unpaid men in the Public Offices is also objectionable & should be entirely unnecessary in future. The system should therefore be just a stop to, this more volunteers registered wherever it prevails.

35. The Government are further of opinion that an increase in the power of Masters to punish Tahsildars & Deputy Tahsildars at present is essential. In many cases these fines

1 in which fine is not a suitable punishment

3. The power of nominating to the higher offices, ~~in the Tahsildars~~ to Tahsildars & Talukdhirs-dars posts, which is now vested in the Subdivisers as regards their own divisions should be taken away. It interferes seriously with the proper organization of the superior staff of the District a matter in which the Collector is mainly interested. In which he should be entirely free as well as responsible.

4. The system of registering volunteers who are to have a prior claim on vacancies which may arise in the paid staff should be absolutely prohibited, as tending to deteriorate the lower ranks. The advantage of practical training being obtained before men begin to draw pay is more than counterbalanced by the fact that men wife no register themselves as volunteers with a prospect of serving for or five years without pay. Except those who have no chance of getting into the service on their merits. The presence of a number of unpaid men in the public offices is also objectionable & entirely unnecessary in future. The system should therefore be just a stop to, ~~the~~ more volunteers being registered wherever it prevails.

35. The Government are of the opinion that ~~an increase~~ in the power of Collectors to punish Tahsildars & Deputy Tahsildars is essential. In many cases ~~now~~ these fines

in which fine is not a suitable punishment

escape ~~entirely~~ altogether owing to Collectors being unwilling to leave the Board of Govt; in ~~the~~ and the discipline in the discipline in the districts is much prejudiced in consequence. H.E. in Council is pleased to direct that in future Collectors shall have power to order transfers involving loss of salary, (but not degradation of rank) & dismiss in forming heirs not exceeding six months, in ~~Divisions~~ of Talukdars & Deputy Talukdars — subject of course to appeal in every case.

Lastly. The Govt are of opinion that measures are called for to encourage graduates of the Universities to seek employment in the revenue service of

to facilitate their admission into the higher grades. The Employment of them would be of great benefit to the administration both in increased efficiency & still more in increased popularity. What is known as the 25 years order acts in the direction of Govt to deter many young men from proceeding to a degree and though the average age at which the B.A. degree is taken incidentally is less than 25 years, many more graduates would, if exempted from the rule, qualify themselves by passing the special tests after taking their degrees. H.E. the Co. in C. is therefore pleased to declare that he will exercise, subject to the usual conditions as to ultimate remaining claims,

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escape altogether ~~enrolment~~ owing to
Collectors being unwilling to
incur the Board of Govt.'s ill
will the discipline in the
discipline in the district is
much prejudiced in consequence.
H. Es in Council is pleased to
direct that in future Collectors
shall have power to order
transfers involving loss of salary,
(but not degradation of rank)
& dismissals for any period
not exceeding six months, ~~in~~
~~Cases~~ of Tahsildars & Deputy
Tahsildars — subject of course
to appeal in every case.
3b. Lastly: the Govt are of opinion
that measures are called for
to encourage graduates of the
Universities to seek employment
in the revenue service, and
to facilitate their admission
into the higher grades. The
employment of them would have
been of great benefit to the
administration both in increased
efficiency & still more in increased
purity. What is known as the
25 years order acts in the disadvantage
of Govt to deter many young
men from proceeding to a degree
and though the average age
at which the B.A. degree is taken
considerably is less than 25 years, many
more graduates would, if
exempted from the rule, qualify
themselves by passing the
special tests after taking their
degrees. H.E. the Co. in C. is
therefore pleased to declare
that he will exercise, subject
to the usual conditions as to
ultimate remaining claims,

his power of dispensing with the rule in the case of able graduates who may be nominated to the public service after 25 years of age. Further, he is of opinion that the superior intelligence of which young men who have learned the University standards have given proofs warrants the reduction in their favour of the period of probationary service in minor appointments hitherto as qualification for the post of Tahsildar. Accordingly the period of three years prescribed will be reduced to two years in the case of men who have passed the First in Arts and four years for those who possess the B.A. degree. They will of course still be subject to the

Special Certs.

37. The Board of Revenue will make such amendments of their Standing orders as may be rendered necessary by this order.

W.E.

Abstract.

	Present			Proposed Increase		
	Number	Rate of pay	Cost	Number	Rate of pay	Cost
Taluk Offices	155	15	2325	156 (a)	15	2340
"	57	10	570	91	10	910
Do Do Offices	1	35	35 (b)	1	35	35
	3	15	45 (c)	2	15	30
	1	13	13 (d)	1	13	13
	6	10	60	7	10	70
Total	223	"	3048	258	"	3398
				Increase 35	"	350

(a) The increase is in Wynad (Malabar)
(b) The man is at Ramnad.
(c) One is at Ramnad as above, 2nd at Shevaroys, 3rd at Pulicat
in Sanjam Taluk proposed to be abolished.
(d) Is at Nonakurt in Vizagapatam dist

6/2

Of the existing staff of Shroffs only one, at Ramnad on Rs 35 is entitled to pension. The position of these servants especially since the new orders about security ceiling seems hard improvement. It is surprising that the

REVENUE DEPARTMENT.

No.

From

Dated 188

FOR ORDERS.

9

with reference to the Hon. Mr.
Sullivan's note on the memo
I wrote last up. I beg to
submit statement showing
the staff existing at present
and as proposed by Mr. Sawtell
I still believe that Mr. Co.
makes working in rate of
pay, & requires 35 additional
Sheriffs, & retain all except
one on Rs15 and to draw Rs10
per mensem.
Of the existing staff of Sheriffs
only one, at Ramnad on Rs35
is entitled to pension. The
position of these servants espe-
cially since the new orders
about security certainly
seems hard improvement.
It is surprising that Mr.

13-2-84

point has not been dealt with by the Constitution. Besides the strict requirements as to security the shroffs have been prejudiced by action recently taken by the Asst Govt in strictly enforcing their responsibility for bad coins passed by them. Coins light to an extent that can only be detected by a machine in his office, and coins which his shroffs consider light from their legitimate wear or defaced in a particular manner are rejected by the Govt shroffs on the mofussil shroffs. Sums to them very considerable are constantly being removed from them. They are driven to put the screw on village officers who lend most of the money & the treasuries to make up funds to appease the Stugur & mofussil shroffs; even to levy blackmail

I wish to dismiss a talukh shroff in Tanjore who was caught levying ¼ per cent on payments made; this connexion with the case I cannot but practices such as above described were common.

on payments to the publics. (12)

I submit that to raise their pay by an rupee merely to bring them within the pension rules is not quite correct; and that there is a case for giving them a substantial increase of salary which will also include the minor boon as regards the greater number. I submit that the salaries of those on Rs 15 might be raised to Rs 18 & those on Rs 10 to Rs 12½. I do not include the Stugur shroffs now 23 in number because they are quite subordinate servants (there are 4 shroffs on Rs 50, 25, 20 & 15 in an ordinary Asst's office) & have little hope of promotion there the post of talukh shroffs.

The cost of the increase would be (158 × 3 + 98 × 2½ =) Rs 719 per mensem or Rs 8628 per annum, in excess of W. Tanjore

~~CONFIDENTIAL~~

ORDER—dated th February 1884, No. , Revenue.

The papers read above are the reports submitted by Mr. J. H. Garstin, Acting Second Member of the Board of Revenue, who was deputed, in February 1883, to frame proposals for the revision of Revenue Establishments in the districts. Before dealing with the various suggestions made, the Right Honorable the Governor in Council desires to record his ~~high~~ appreciation of the admirable manner in which Mr. Garstin has performed the duty entrusted to him, and of the value of the many judicious proposals contained in his reports.

2. Besides the strengthening and revision of establishments, Mr. Garstin has directed his attention to the simplification and reduction of work in the various offices, and has submitted a variety of suggestions for the general improvement of the administration. His Excellency in Council will first pass orders on the establishment proposals, and will then consider, necessarily somewhat summarily, the other suggestions which have been made.

3. *Revenue Inspectors.*—In his proposals under this head, Mr. Garstin has proceeded on the principle that 5,000 holdings and 100 square miles, or 3,000 holdings and 200 square miles, are as much as a revenue inspector can manage. He would raise the number of inspectors from 518 to 662, and the cost from Rs. 12,830 to Rs. 24,675 per mensem. The rates of pay are Rs. 40 and Rs. 35, except on the Nilgiris and in the Wynaad, where Rs. 50 and Rs. 40 are allowed. In the Board's scheme of 1875, there were three rates—Rs. 30 (305 men), Rs. 35 (206), and Rs. 45 (99), or a total of 610 inspectors. Mr. Garstin's proposals and those of the Board of 1875 are contrasted in the margin. The numbers of inspectors proposed for the Godávari and perhaps for Tanjore appear too small, and that for South Arcot excessive. The number of holdings in the latter district is undoubtedly very great, and Mr. Garstin's opinion has, from his personal knowledge of the district, much weight. Subject to further consideration and report by the Board in regard to these

	Mr. Garstin.			Board in 1875, Number.
	First Class.	Second Class.	Total Number.	
Ganjam	6	6	12	14
Vizagapatam	3	4	7	5
Godávari	15	22	37	44
Kistna	17	27	44	44
Nellore	13	20	33	35
Kurnool	14	16	30	32
Bellary	13	18	31	47
Anantapur	10	15	25	35
Cuddapah	18	25	43	35
North Arcot	17	22	39	32
Chingleput	13	18	31	44
South Arcot	25	30	55	35
Coimbatore	17	24	41	32
Salem	16	21	37	22
Trichinopoly	13	13	26	44
Tanjore	18	26	44	21
Madura	15	15	30	35
Tinnevelly	16	22	38	32
Malabar	15	19	34	17
South Canara	9	10	19	2
Nilgiris	3	3	6	
Total ..	286	376	662	607
Madras	..	..	..	3
				610

districts, Mr. Garstin's proposals are approved. He has laid much stress on the work entailed on revenue inspectors by sales for arrears of rent in zemindaries. The Board are requested to obtain a return of the number of such sales and appraisements conducted by these officers, and of the amount of sale commission realised for Government under the Act.

4. *Taluk Establishments.*—The most important of Mr. Garstin's suggestions under this head are that taluk sheristadars shall be abolished, head accountants and treasurers on Rs. 50 being substituted, who shall have no magisterial powers, and shall be charged solely with the supervision of accounts and the treasury; and that deputy tahsildars and sub-magistrates shall be appointed to give tahsildars relief in their magisterial work, and to be stationed at taluk head-quarters. These officers are also to be available for revenue work, and it is proposed that the tahsildar shall have power to transfer cases from his own file to that of the head-quarter deputy tahsildar. These suggestions appear to His Excellency the Governor in Council to be of great value. The power of transfer of cases from his own file, which it is proposed to confer on the tahsildar, would have to be conferred by legislation, and would need to be completed by power of taking cases to his own file. Such transfers, however, if frequent, would be prejudicial to the administration of justice; ~~and~~, even without the proposed power of transfer, the arrangement would give tahsildars considerable relief and freedom. Prolonged absence of either of these officers from head-quarters could be provided for by use of the power of transfer which subdivisional magistrates now possess; while short absences could be arranged for in the posting of cases. It, therefore, seems inexpedient to apply for the proposed amendment of the Code of Criminal Procedure.

5. The Government, while approving the principle of Mr. Garstin's proposal, think that the opportunity of revision should be taken to raise the salaries of the deputy tahsildars and sub-magistrates, who now, for the most part, exercise second-class powers, and who are underpaid, considering the importance of their functions. His Excellency in Council would, therefore, restrict the additional

On Rs. 150	..	..	3 } In Hill tracts.
" " 125	..	..	1 }
" " 100	..	..	58
" " 70	..	..	113
Total in Mr. Garstin's statement	..	..	175
Masulipatam town sanctioned in G.O., 9th October 1883, Mis. No. 2672, F. D., on Rs. 70	..	..	1
			176

SECOND CLASS.—Arcot, Ambásamudram.
THIRD CLASS.—Narsaraopet, Sankaranainárkoil, Wandiwash, Atúr, Jammalamadugu.
FOURTH CLASS.—Sattenapalle, Kandukúr, Kávali, Atmakúr, Anantapur, Ráyachóti, Kadiri, Madanapalle, Pulivendla, Proddutur, Ráyadrug, Kúdligi, Alúr, Chingleput, Chittoor, Gudiyátam, Kallakurchi, Perambalúr, Melúr, Tenkási, Udamalpetta, Polláchi, Bhímavaram.
FIFTH CLASS.—Bezváda, Vinukonda, Kanigiri, Udayagiri, Badvél, Sidhout, Rápúr, Hadagalli, Harpanhalli, Penukonda, Madakasíra, Sirvel, Cumbum, Márkápur, Ponnéri, Pólúr, Shiyáli, Bhaváni, Kollegál Krishnagiri, Cundapur, Golgonda, and Sarvasiddhi.

appointments to taluks in which the tahsildars' magisterial work is heaviest, utilising the savings to increase the pay of deputy tahsildars as a class. ~~These~~ The heaviest taluks may be taken to be ~~taluks~~ those in which there is now no deputy tahsildar, and taluks of the higher classes. The deputy tahsildars are now graded as marginally noted, those on Rs. 100 being in charge either of zemindari divisions, or of large towns, (practically independent charges), and those on Rs. 70 being in charge of smaller towns and subdivisions of taluks. All on Rs. 100 should be raised to Rs. 120, and those on Rs. 70 to Rs. 85. There are now twelve taluks in the first class and twenty-four in the second; and taluks without deputy tahsildars are, second class, 2; third class, 5; fourth class, 23; fifth class, 23.* A list of these is given in the margin. Eighty-nine additional deputy tahsildars will thus be required, and in sixty-five taluks the existing organisation will continue. The additional cost will then be—

		Per Mensem.
58 Deputy Tahsildars, at Rs. 20	..	1,160
114† " " at " 15	..	~~1,710~~
89 " " at " 85	..	~~7,565~~
Total	..	~~10,435~~

while the saving of Rs. 10 per mensem on sixty-five taluk sheristadars, on which Mr. Garstin counts, or Rs. 650, will not accrue. The whole cost will, therefore, be Rs. ~~11,085~~ against Rs. 10,150, the cost of Mr. Garstin's proposal. But he does not provide additional sub-magistrates in eight taluks, viz., Guntoor, Nellore, Tanjore, Tenkarai, Salem, Cuddapah, Coimbatore, and Conjeeveram, for the first six of which provision is made (as Government think ought to be done) in the scheme above sketched. The saving which he estimates at Rs. 54 each, owing to the abolition of the establishments of the existing sub-magistrates in the six taluks, or Rs. 324 will therefore, not be realised. The total excess cost will thus be Rs. ~~1,259~~ as compared with his proposals. His suggestions as regards Coimbatore and Conjeeveram are accepted. For the Bhímavaram taluk, one of the fourth-class taluks above named, the additional deputy tahsildar should be located at Undi; and the taluk sheristadar should be retained in that taluk. In Bandar also existing arrangements will continue.

Note
If the pay of the Conjeeveram Deputy Tahsildar is fixed at Rs 30 instead of Rs 85, it will be reduced to Rs 244.

* Bhadráchalam and Cochin omitted.

† Including Masulipatam town.

6. As regards tahsildars themselves, Mr. Garstin proposes that seven of them shall be raised one grade, and that ~~they~~ all shall be allowed travelling allowance at a rupee a day. The first-mentioned matter will be dealt with in connexion with proposals which are now before the Government of India. As to the second, the cost would be very high, at least Rs. 35,000 a year; and there are other improvements to which, in the opinion of Government, this may be postponed.

7. Mr. Garstin's proposals as to the clerical and minor establishments in tahsildar's and deputy tahsildar's offices are approved. They are briefly the appointment of record-keepers (a valuable reform), an increase in the number of gumastas by 247, on salaries ranging from Rs. 15 to Rs. 30, appointment of muchies, additional shroffs, and also peons for the new revenue inspectors. The cost of gumastas or clerks is greater, though the number is slightly less than in the Board's scheme prepared in 1876; but the Government are fully satisfied that the present proposals do not go too far. With reference to paragraph 24 the Government agree with Mr. Garstin that the sub-jail warders should be provided in the Jail Department budget, and not charged to land-revenue. It is not clear, however, whether the number of taluk peons is to be reduced in consequence, but apparently not; nor does it appear that the case of sub-jails under the charge of deputy tahsildars has been considered. Mr. Garstin is requested to report further on this point.

8. ~~8.~~ *Divisional Offices.*—Mr. Garstin's proposals as regards divisional offices also commend themselves to Government. He proposes to replace the subdivision sheristadars by head clerks on Rs. 85, and, generally speaking, to reduce their establishments by two clerks and two peons. A clerk is added to the Head Assistant's establishment, and the scale of pay of his clerks (except the head clerk) and those of the Deputy Collector is improved. The net result in a normal district with Sub-Collector, Head Assistant and General Deputy Collectors' offices is an increase of one hand in number and of Rs. 42 in monthly cost. The modifications in a few exceptional cases may pass.

9. ~~9.~~ *Collectors' Offices.*—In regard to Collectors' offices, the most important change

proposed is the substitution of Huzur Deputy Collectors for sheristadars, and placing the Collector's office under a head clerk on increased pay. The advantage claimed is that the Collectors would be relieved of all executive charge, and that a Magistrate of the first class would always be at head-quarters. The Government, after full consideration, are unable to accept this suggestion. The new Deputy Collectors would have to be graded in the same proportion as the present sanctioned staff, and the cost would be much greater than Mr. Garstin estimates. The Government have under consideration a different plan for relieving Collectors of divisional charge; and they think that the proposed Deputy Collectors, while of little use in the Collectors' offices, would want the freedom and independence which divisional officers should have. They would be more moveable, but would possess less special district experience than the present sheristadars. It is very doubtful whether the Collector's office could be managed and his large correspondence, both English and Vernacular, effectively supervised by a single officer on Rs. 200. The Government recognise the desirability of making some change in the present position of Huzur sheristadars. They have now no inducement to serve in the taluks, and but little to seek employment as Deputy Collectors; and the result is that they stick too long in their posts. The Government resolve, therefore, to retain the English head clerks on their present pay, but to direct that the future pay of Huzur sheristadars shall be equivalent to the pay of the tahsildar second highest in grade in the district, provided that a Collector's sheristadar shall not draw less than Rs. 200. Thus in 8 districts (Godávari, Kistna, North Arcot, South Arcot, Tanjore, Trichinopoly, Tinnevelly, and Salem,) the pay will be Rs. 225, and in the remaining 14 districts (Madras and Nílgiris being included) Rs. 200 per mensem.

10. The Government, however, do not object to the abolition, so far as classification of clerks goes, of the distinction between the English and Vernacular departments of the Collector's office; and they fully approve Mr. Garstin's proposal that the district offices be relieved of the work of translating vernacular papers in criminal records sent up

to the High Court. The Honorable the Judges will be addressed on the subject in the Judicial Department. If this be done, and arrangements are made to relieve Collectors of divisional charge altogether, either the vernacular head clerk or the translator could be dispensed with. But the office could not stand the loss of both; and, for the present, at any rate the translators should be retained. In most Collector's offices they now do a good deal of general work.

11. The proposals made regarding the Account Department, (including the abolition of the distinction between English and Vernacular accountants and the special increase to the pay of the cash-keeper in Malabar) and the appointment of two additional pressmen in Kurnool and Kistna are approved. One pressman for Kurnool, it is observed, has already been sanctioned (G.O., 13th April 1883, No. 724, F. D.) The Presidents, Local Fund Boards, in the districts named in paragraph 61, should address the Financial Department, through the Board, regarding the Local Fund accountants said to be wanted. His Excellency in Council does not see sufficient reason to grant the special allowances proposed for revenue employés in the towns of Cuddapah and Kurnool.

12. The Collector of Tanjore will report, through the Board, on the arrangements regarding mokhasa and chuttram management referred to in paragraph 22 of Mr. Garstin's first report. The description there given is not, the Government believe, quite accurate.

13. The slight changes which Mr. Garstin proposes in the establishments of the Collectorate of Madras, except those in the Abkari Department, are approved. As regards the Abkari Department, the matter may be deferred, as it is probable that changes in the administration will shortly be made.

14. The Government have carefully considered what the Collector and Mr. Garstin have written with reference to the establishments on the Nílgiris, and are of opinion that Mr. Garstin's proposals are not sufficiently liberal, and that Mr. Brandt's recommendations are to be preferred. The latter are approved in full. The increase of cost above the present scale is Rs. 4,488 per annum, while that recommended by Mr. Garstin costs Rs. 3,624.

15. The Sea Customs establishment in South Canara temporarily sanctioned in (G.O., dated 26th July 1883, No. 913), will be made permanent as recommended by Mr. Garstin.

16. The Board of Revenue will be requested to prepare and submit, for transmission to the Financial Department, a proposition statement, in the usual form, showing the changes above approved of. The total increase of cost, according to Mr. Garstin's statements, is Rs. 4,73,760 per annum. But from this has to be deducted the following items:—

		RS.
(1)	Regrading of certain tahsildars.	2,100
(2)	Deputy Collectors, with establishments on the existing scale, in Ganjam, Vizagapatam, Malabar, and South Canara, already ~~incurred~~ entertained ..	18,240
(3)	Additional clerks for Huzur Deputy Collectors	4,800
(4)	Reduction in pay of Huzur sheristadars	9,600
(5)	Increase of pay of Collectors' head clerks rejected ..	12,000
(6)	Increase to Abkari establishment in Madras	2,004
		48,744

and to be added the following items:—

		RS.
(1)	Increase consequent on modification of ~~his~~ proposals regarding deputy tahsildars and taluk sheristadars (para. 5 *supra*)	15,108
(2)	Excess of Collector's scale for the Nílgiris	864
		~~15,972~~

leaving a net reduction of Rs. ~~32,772~~, and a net increase of cost of Rs. 4,~~40,088~~. But it must be remembered that the salaries of existing incumbents cannot be reduced at once, and that the savings in the pay of taluk and subdivision sheristadars, on which Mr. Garstin reckons, will not accrue till vacancies occur. These savings, allowing for the modifications above made, will come to Rs. 22,380. On the other hand, the Government desire that the increased pay to revenue inspectors be not accorded to such of the present staff, as the Collectors think not worth the higher rates. Many of the present revenue inspectors are old and nearly worn out men, who will not do better work because they get higher pay, and are on the point of retiring. The

only effect of giving these men the new rates of pay would be to increase pensionary charges in the near future. Collectors should, therefore, exercise a careful discretion in introducing the new scale; and all appointments of additional revenue inspectors should be at first in the lowest grade.

17. Under these arrangements, the charge actually incurred on the introduction of Mr. Garstin's scheme is not likely to exceed Rs. 4,50,000, the ultimate net cost. This sum is, in the opinion of the Right Honorable the Governor in Council, a very moderate increase.

18. The Government now proceed to deal with Mr. Garstin's suggestions for the improvement of the revenue administration generally.

19. *Village Establishments.*—Hitherto the introduction of the Village Cess Act has followed the revision of the land assessments, except in one case, South Canara; and Mr. Garstin proposes to introduce it and revise the establishments in all districts on the basis of the present revenue. The objections are, that the rate of cess would probably have to be changed when the land assessments are revised, and that the cess would add to the inequality of the burden of present rates. The Government, however, are disposed to accept the proposal, and request the Board to report upon it. They do not approve the suggestion that hereditary right to village offices should be abolished, believing that the measure would give a great shock to Native ideas, and is unnecessary. The regulation now enables Collectors to exclude incapables and to insist on any educational or other qualifications for offices which are deemed indispensable. It will suffice to instruct Collectors to exclude women and illiterate persons, and to insist rigidly on residence of officers in the villages to which they are appointed. As to clubbing, the Government consider that this might with advantage be carried further than has been done in recent revisions; but they are not prepared to lay down a fixed scale as Mr. Garstin suggests, and they are opposed to the suggestion to separate the duties of collection from that of the head of the village. They also dissent from his view that the Public Accountants Act applies to village servants, who,

though they render services to the State, are not officers in the service of the East-India Company (or Government). It cannot, at any rate, apply to karanams who are not entrusted with money. Nor do Government believe that any advantage would result from applying the Act. The trouble of taking and verifying security would be very great, and the powers of getting at defaulters' property which the Act confers, are not a whit more summary or efficacious than those of Regulation IX of 1822. If village accounts are systematically and thoroughly scrutinised, and punctual collection enforced, nothing will be heard of embezzlements.

20. *Revenue Inspectors.*—A knowledge of surveying and plotting, and of calculating areas and measurements off maps would be very useful to revenue inspectors, and it is also desirable that these men should pass the Revenue Test, Lower Grade. The Government doubt, however, whether sufficient men could be got for the appointments with these qualifications if they were at once made essential by rule. It might be possible to introduce such a rule as to new appointments after sufficient notice, say, three or four years and an addition would have to be made to the test, to include surveying, &c. The Board of Revenue are requested to consider the question and report their opinion. A modified Revenue Test for revenue inspectors might perhaps be organised.

21. The suggestion that deputy tahsildars and tahsildars shall be compelled to serve before appointment for twelve months as revenue inspectors does not commend itself to Government. His Excellency in Council would, of course, place no obstacle in the way of revenue inspectors, who have done good service in that grade, being appointed to tahsils, and has recently declared service as revenue inspector to be qualifying * for the higher posts. But he is not prepared to make such service a compulsory qualification. He is of opinion that it would narrow the field of selection for tahsildarships too much, practically shutting out inspectors of police, sheristadars and head clerks who possess training equally valuable and frequently make good tahsildars; that it would operate to make service in the revenue line even more distasteful than it now is to educated

G.O., No. 85 dated 18 January 1884

young men; that as much preliminary training in practical revenue work as is indispensable to tahsildars can be obtained in the grade of deputy tahsildar, through which most tahsildars pass; and that the tahsildar's and deputy tahsildar's posts should be considered as the upper subordinate service and the training ground for Deputy Collectorships, rather than as prizes for the lower subordinate service or clerk's grade.

22. The Government would here observe that the arrangements for the distribution of work between deputy tahsildars and revenue inspectors require revision in some districts. The ranges of revenue inspectors are sometimes settled so as not to include the deputy tahsildar's division of the taluk, and the latter officers are expected to perform the duties of revenue inspector in the villages under their charge. The result is that it is very inefficiently performed, the deputy tahsildar's time being taken up with magisterial and other work and being also an agency more expensive than it is necessary to employ in revenue inspection. The arrangement referred to should be put an end to in all districts where it obtains, and the increase to be now made in the number of revenue inspectors will no doubt enable Collectors to do this without difficulty.

23. The Board should prescribe a form of diary for revenue inspectors. Mr. Garstin's form seems suitable, except column ~~seventeen~~. Verification of ryots' receipts is not required as every day duty.

24. The suggestion that the search and copying fees now levied by means of stamps shall be credited to provincial funds is approved. The Board will report, after communication, if necessary, with the Accountant-General and the Superintendent of Stamps, whether there will be any difficulty in carrying it out.

25. Mr. Garstin's proposals for the abolition of the fasli year and for the revision of the kistbandi or arrangement of instalments of land-revenue are, as he himself admits, intimately connected. Taking the latter first, the Government observe that the question has recently been discussed from the point of view of the ryots' convenience, and it was decided that no change is called for. The Government are unhesitatingly of opinion

that Mr. Garstin's proposed two kists, one after each harvest, would be found very oppressive to the ryots, who would be compelled to sell the whole produce at once in a cheap market to meet the Government demand; and they doubt whether the proposed maximum of four kists everywhere would prove a boon. The extent to which accounting would be saved by the reduction in the number of kists appears to Government to be over-estimated. However, it may be possible to effect some reduction in the number of kists and to arrive at a better distribution of the burden; and the Board are authorised to take up the question again in communication with Collectors.

26. With regard to the abolition of the fasli year, the Government think the advantages of the measure are over-rated. It is said that double accounts and reports would thus be got rid of, allusion being, of course, made to the finance and revenue accounts on the one hand, and to the administration and the land-revenue or jamabandi reports on the other. The finance and revenue accounts must always be distinct, as the latter embrace the settlement of the demand with which the former have no concern. The finance accounts operate as a check on those relating to demand, collection, and balance; but they can be used for this purpose with a demand made up for the fasli as readily as if it were made up for the official year. As regards reports, there must always be a land-revenue report similar to the jamabandi report; and even if the jamabandi settlement could be completed within the official year, the accounts and statements could never be got ready in time for the administration reports, which must therefore always be incomplete, as they are now in respect of occupation and revenue demand. The fasli is not merely an agricultural or crop year, and it may be admitted that the official year better equates with the cultivation. The fasli is also a year which admits not only of the cultivation being completed, but also of the crops harvested being realised in money, and all fiscal demands dependent on such realisation being also met. It is intended to embrace not all cultivation and harvest, but all harvest and all proceedings for obtaining the Government share, and is an agricultural and revenue year and not the former only. With a main harvest in February or March this is

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impossible in the official year and Mr. Garstin himself is driven to propose that the kists for the revenue from cultivation completed within the official year must be placed in the following year. The demand falling due in the official year must refer to cultivation of two different years; and though the figures could be easily manipulated in the gross, the Government apprehend that considerable confusion would be induced in the village accounts if attempt were made to carry the correction into them. The jamabandi could not be finished, if properly done, in some districts within the official year. If the demand were fixed before the harvest remission for withered crops might fall due afterwards, and claims for such remission would have to be dealt with in the following year. Meanwhile, the ryots would have to pay the settled demand. The fasli figures of cultivation and revenue may be taken with perfect accuracy for irrigation and cotton reports as the cultivation from April to June is, under present orders, brought to account in the following fasli. On the whole, the Government do not think that any serious inconvenience is caused by the retention of the fasli year and they foresee difficulties in the event of change. They, therefore, adhere to the decision arrived at in 1882. The Court of Wards could not, in the cases of estates temporarily in their charge, alter the period recognised as that of agricultural tenancy.

27. Mr. Garstin reports that many district officers advocate the abolition of jamabandi, and though he only says that the present system requires modification, he evidently inclines to the same view. The Government entirely dissent. As done by many officers, jamabandi is, no doubt, mere waste of time; but the remedy is not to abolish it, but to issue such instructions as shall secure its being done as it ought to be. The tahsildars and revenue inspectors in their tours can no doubt do much to see that the accounts are written up and that the karanams are efficient in a general way; but nothing can replace the thorough, deliberate, and intelligent examination of the village accounts in themselves and in comparison with the taluk revenue accounts, which ought to be carried out at jamabandi. Nothing does so much as this to teach the karanams their work and to keep them to it. Further, the jamabandi

affords the only possible opportunity for the Collector or divisional officer to see whether the taluk authorities are doing what is expected of them. The settlement of the demand by a superior officer is intended to furnish a check upon the taluk and village officers; but, as jamabandi is now done in many cases, the superior officer merely distributes the puttas at the rate of 50 or 60 villages a day after the taluk and village officers have made the settlement between them. The Government have no doubt that much of the difficulty felt in some districts in clearing up balances arises from confusion in the taluk and village accounts, the result of long neglect. The Board should draw up succinct instructions to officers carrying out jamabandi. They should provide for scrutiny of the cultivation accounts, to see that they are properly kept and without patent errors, and have been regularly despatched to the taluk; check of them with No. 4; check of Nos. 4 and 5 together and with the darkhast and relinquishment registers; examination of darkhast registers to see that they are disposed of according to rule; check of assessment rates charged with assessment registers; scrutiny of poramboke cultivation, second crop and water-rate charges; check of No. 10 with Nos. 11, 3, and 12; check of remission claims with azmaish (inspection) reports and with cultivation accounts; check of putta totals and of postings in No. 13; check of the remittances with taluk accounts, Nos. 5 and 6; and scrutiny of balances in No. 7 and comparison and reconciliation of them with Nos. 5 and 6 with the village accounts of the previous year, and with No. 11, &c. Besides land-revenue, the demand of all revenue collected in the taluk which has a settled demand, should be made up at the same time. If the practice of bringing karanams to the taluk office to write up their accounts is put a stop to, and they are trained to write them in their villages leaving entries blank which require the orders of the settling officer, no karanam need be detained for more than four or five days. Great hardship on these officers, and great opportunity for malpractices, would thus be done away with.

28. Mr. Garstin next proposes modification of the Revenue Recovery law, and propounds a plan the characteristic features of which are the abolition of

In many cases in which fine is not a suitable punishment, these officers escape altogether owing to Collectors being unwilling to move the Board and Government; and discipline in the districts is much prejudiced in consequence. *His Excellency in Council is pleased to direct that in future Collectors shall have power to order transfers involving loss of salary,* (but not degradation of rank) and suspension for any period not exceeding six months, of tahsildars and deputy tahsildars, subject of course to appeal in every case.

36. Lastly, the Government are of opinion that measures are called for to encourage graduates of the University to seek employment in the revenue service, and to facilitate their admission into the higher grades. The employment of these men has been of great benefit to the administration, both in increased efficiency and still more in increased purity. What is known as the twenty-five years order acts, in the opinion of Government, to deter many young men from proceeding to a degree and though the average age at which the B.A. degree is taken is considerably less than twenty-five years, many more graduates would, if exempted from the rule, qualify themselves by passing the Special Tests after taking their degrees. His Excellency the Governor in Council is, therefore, pleased to declare that he will exercise, subject to the usual conditions as to ultimate pensionary claims, his power of dispensing with the rule in the cases of all graduates who may be nominated to the public service after twenty-five years of age. Further, he is of opinion that the superior intelligence of which young men who have passed the University standards have given proofs warrants the reduction in their favor of the period of probationary service in minor appointments prescribed as qualification for the responsible post of tahsildar. Accordingly the period of three years prescribed will be reduced to two years for men who have passed the First in Arts Examination and to one year for those who possess the B.A. degree. They will, of course, still be subject to the Special Tests.

37. The Board of Revenue will make such amendments of their standing orders as may be rendered necessary by this order.

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

Draft G.O. on Mr. J. H. Garstin's Report.

ORDER—dated 18th ~~February~~ March 1884, No. 396, Revenue.

The papers read above are the reports submitted by Mr. J. H. Garstin, Acting Second Member of the Board of Revenue, who was deputed, in February 1883, to frame proposals for the revision of Revenue Establishments in the districts. Before dealing with the various suggestions made, the Right Honorable the Governor in Council desires to record his appreciation of the admirable manner in which Mr. Garstin has performed the duty entrusted to him, and of the value of the many judicious proposals contained in his reports.

2. Besides the strengthening and revision of establishments, Mr. Garstin has directed his attention to the simplification and reduction of work in the various offices, and has submitted a variety of suggestions for the general improvement of the administration. His Excellency in Council will first pass orders on the establishment proposals, and will then consider, necessarily somewhat summarily, the other suggestions which have been made.

3. *Revenue Inspectors.*—In his proposals under this head, Mr. Garstin has proceeded on the principle that 5,000 holdings and 100 square miles, or 3,000 holdings and 200 square miles, are as much as a revenue inspector can manage. He would raise the number of inspectors from 518 to 662, and the cost from Rs. 12,830 to Rs. 24,675 per mensem. The rates of pay are Rs. 40 and Rs. 35, except on the Nílgiris and in the Wynaad, where Rs. 50 and Rs. 40 are allowed. In the Board's scheme of 1875, there were three rates—Rs. 30 (305 men), Rs. 35 (206), and Rs. 45 (99), or a total of 610 inspectors. Mr. Garstin's proposals and those of the Board of 1875 are contrasted in the margin. The numbers of inspectors now proposed for the Godávari and perhaps for Tanjore appear too small, and that for South Arcot excessive. The number of holdings in the latter district is undoubtedly very great, and Mr. Garstin's opinion has, from his personal knowledge of the district, much weight. Subject to further consideration and report by the Board in regard to these

	Mr. Garstin.			Board in 1875, Number.
	First Class.	Second Class.	Total Number.	
Ganjam	6	6	12	14
Vizagapatam	3	4	7	5
Godávari	15	22	37	44
Kistna	17	27	44	44
Nellore	13	20	33	35
Kurnool	14	16	30	32
Bellary	13	18	31	47
Anantapur	10	15	25	35
Cuddapah	18	25	43	35
North Arcot ..	17	22	39	32
Chingleput	13	18	31	44
South Arcot	25	30	55	35
Coimbatore	17	24	41	32
Salem	16	21	37	22
Trichinopoly ..	13	13	26	44
Tanjore	18	26	44	21
Madura	15	15	30	35
Tinnevelly	16	22	38	32
Malabar	15	19	34	17
South Canara ..	9	10	19	2
Nílguris	3	3	6	607
Madras Total ..	286	376	662	3
.. ..	..	..	..	610

the distinction between process against moveables and against lands; initiation of process by the monegars; publication of it in the village only; appeal to the tahsildar within twenty days and sale in thirty days; the constitution of the defaulter as caretaker on behalf of Government pending sale; and enactment that after process all kists due up to the date of sale may be recovered from the proceeds.

29. The scheme is very summary, but in some ways it would entail more scriptory work than the present system. The Government doubt the expediency of adopting only one kind of processes and of entrusting to monegars the power of initiating them. There would be great opportunity for oppression and wrong. His Excellency in Council is of opinion that, though the requirements of the present Act in respect of publication are unnecessarily precise, and a law is wanted enabling the recovery without fresh process of all dues up to the date of sale, the powers conferred by the Act are quick enough and strong enough if properly worked. Difficulty in collection under the present law is due not to its inherent defects as to want of system and promptitude in those who have to enforce it. If quick return of process issued, and delay in issuing subsequent processes prevented, the Act will be found efficacious. If punctuality in collections is enforced in this way, coercive process will soon become rare in ordinary seasons.

30. The Government agree generally with Mr. Garstin in his remarks upon Act III of 1869, and the position of tahsildars under Regulation IX of 1822. But the important, by far, of his minor suggestions is that of giving greater finality to decision of Collectors, divisional officers and tahsildars by restricting appeals. This matter is beset with difficulties, but is of much importance. The Board are requested to favor Government with their opinion upon it, and to endeavour to devise practical proposals which will attain the object in view without risk of denial of justice.

31. Besides the proposals of reform, all of great importance and interest, brought forward by Mr. Garstin, there are a few others which have suggested themselves to Government, and which may be appropriately dealt with here.

32. In some districts it is the practice to make divisional officers compile and furnish all periodical reports and returns complete to the Collector's office, where the district reports and returns are made up from them. In others, the information required is got direct from the taluks and digested and compiled in the Collector's office, the divisional officers not being called on, unless opinions or reports on special points are wanted. The latter is the proper course, as the Collector's office is specially organised for such work, while the divisional offices are not. In other respects also, there is a tendency to transfer to divisional offices work which the Collector's office ought to do. The result is that divisional offices are overwhelmed with work for which they are neither intended or suited, and kept stationary to get through it, while their proper work is neglected. As proposed by Mr. Garstin, the submission of separate jamabandi reports by Sub-Collectors should be discontinued.

33. The power of nominating to the higher offices, tahsildar's, deputy tahsildar's and taluk sheristadar's posts, which is now vested in the Sub-Collectors as regards their own divisions, should be taken away. It interferes grievously with the proper organisation of the superior staff of the district,—a matter in which the Collector is mainly interested, and in which he should be entirely free as well as responsible.

34. The system of registering volunteers, who are to have a prior claim on vacancies which may arise in the paid staff, should be absolutely prohibited, as tending to deteriorate the lower ranks. The advantage of partial training being obtained before men begin to draw pay is more than counterbalanced by the fact that no men will register themselves as volunteers with a prospect of serving four or five years without pay, except those who have no chance of getting into the service on their merits. The presence of a number of unpaid men in the public offices is also objectionable, and should be entirely unnecessary in future. The system should, therefore, be put a stop to, no more volunteers being registered wherever it prevails.

35. The Government are further of opinion that an increase in the power of Collectors to punish tahsildars and deputy tahsildars is essential at present.

6. As regards tahsildars themselves, Mr. Garstin proposes that seven of them shall be raised one grade, and that all shall be allowed travelling allowance at a rupee a day. The first-mentioned matter will be dealt with in connexion with proposals which are now before the Government of India. As to the second, the cost would be very high, at least Rs. 35,000 a year; and there are other improvements to which, in the opinion of Government, this may be postponed.

7. Mr. Garstin's proposals as to the clerical and minor establishments in tahsildar's and deputy tahsildar's offices are approved. They are, briefly, the appointment of record-keepers (a valuable reform), an increase in the number of gumastas by 247, on salaries ranging from Rs. 15 to Rs. 30, appointment of muchies, additional shroffs, and also peons for the new revenue inspectors. The cost of gumastas or clerks is greater, though the number is slightly less than in the Board's scheme prepared in 1876; but the Government are fully satisfied that the present proposals do not go too far. With reference to paragraph 24 the Government agree with Mr. Garstin that the sub-jail warders should be provided in the Jail Department budget, and not charged to land-revenue. It is not clear, however, whether the number of taluk peons is to be reduced in consequence, but apparently not; nor does it appear that the case of sub-jails under the charge of deputy tahsildars has been considered. Mr. Garstin is requested to report further on this point.

8. The case of taluk shroffs appears to His Excellency in Council to require consideration. These servants have hitherto not been entitled to pension, though they are more or less in the position of cash-keepers. The recent orders as to security press hardly upon them, in many cases forcing them to borrow money, the interest on which swallows up a great part of their pay. Rules enforcing their responsibility for defective coins have also of late become very stringent. The Government consider that the salaries of taluk shroffs (including those in deputy tahsildar's offices) should be raised, those on Rs. 15 receiving in future Rs. 18, and those on Rs. 10 being paid Rs. 12½ per mensem. The cost will be for the increased number proposed by Mr. Garstin Rs. 719* per mensem, or Rs. 8,628 per annum.

	Rs.
* 158 × 3	= 474
98 × 2½	= 245
	719

9. *Divisional Offices.*—Mr. Garstin's proposals as regards divisional offices also commend themselves to Government. He proposes to replace the subdivision sheristadars by head clerks on Rs. 85, and, generally speaking, to reduce the establishments of Sub-Collectors by two clerks and two peons. A clerk is added to the Head Assistant's establishment, and the scale of pay of his clerks (except the head clerk) and those of the Deputy Collector is improved. The net result in a normal district with Sub-Collector, Head Assistant and General Deputy Collectors' offices is an increase of one hand in number and of Rs. 42 in monthly cost. The modifications in a few exceptional cases may pass.

10. *Collectors' Offices.*—In regard to Collectors' offices, the most important change proposed is to substitute Huzur Deputy Collectors for sheristadars, and to place the Collector's office under a head clerk on increased pay. The advantage claimed is that the Collectors would be relieved of all executive charge, and that a Magistrate of the first class would always be at head-quarters. The Government, after full consideration, are unable to accept this suggestion. The new Deputy Collectors would have to be graded in the same proportion as the present sanctioned staff, and the cost would be much greater than Mr. Garstin estimates. The Government have under consideration a different plan for relieving Collectors of divisional charge; and they think that the proposed Deputy Collectors, while of little use in the Collectors' offices, would want the freedom and independence which divisional officers should have. They would be more moveable, but would possess less special district experience than the present sheristadars. It is very doubtful whether the Collector's office could be managed and his large correspondence, both English and Vernacular, effectively supervised by a single officer on Rs. 200. The Government however recognise the desirability of making some change in the present position of Huzur Sheristadars. These officers have now no inducement to serve in the taluks, and but little to seek employment as Deputy Collectors; and the result is that they remain too long in their posts. The Government resolve, therefore, to retain the English head clerks on their present pay, but to direct

that the future pay of Huzur Sheristadars shall be equivalent to the pay of the tahsildar second highest in grade in the district, provided that a Collector's sheristadar shall not draw less than Rs. 200. Thus in 8 districts (Godávari, Kistna, North Arcot, South Arcot, Tanjore, Trichinopoly, Tinnevelly, and Salem,) the pay will be Rs. 225, and in the remaining 14 districts (Madras and Nílgiris being included) Rs. 200 per mensem.

11. The Government do not object to the suggested abolition, so far as classification of clerks goes, of the distinction between the English and Vernacular departments of the Collector's office; and they fully approve Mr. Garstin's proposal that the district offices be relieved of the work of translating vernacular papers in criminal records sent up to the High Court. The Honorable the Judges will be addressed on the subject in the Judicial Department. If this be done, and arrangements are made to relieve Collectors of divisional charge altogether, either the vernacular head clerk or the translator could be dispensed with. But the office could not stand the loss of both; and, for the present, at any rate the translators should be retained. In most Collector's offices they now do a good deal of general work.

12. The proposals made regarding the Account Department, (including the abolition of the distinction between English and Vernacular accountants and the special increase to the pay of the cash-keeper in Malabar) and the appointment of two additional pressmen in Kurnool and Kistna are approved. One pressman for Kurnool, it is observed, has already been sanctioned (G.O., 13th April 1883, No. 724, F. D.) The Presidents, Local Fund Boards, in the districts named in paragraph 61, should address the Financial Department, through the Board, regarding the Local Fund accountants said to be wanted. His Excellency in Council does not see sufficient reason to grant the special allowances proposed for revenue employés in the towns of Cuddapah and Kurnool.

13. The Collector of Tanjore will report, through the Board, on the arrangements regarding mokhasa and chuttram management referred to in paragraph 22 of Mr. Garstin's first report. The description there given is not, the Government believe, quite accurate.

14. The slight changes which Mr. Garstin proposes in the establishments of the Collectorate of Madras, except those in the Abkari Department, are approved. As regards the Abkari Department, the matter may be deferred, as it is probable that changes in the administration will shortly be made.

15. The Government have carefully considered what the Collector and Mr. Garstin have written with reference to the establishments on the Nílgiris, and are of opinion that Mr. Garstin's proposals are not sufficiently liberal, and that Mr. Brandt's recommendations are to be preferred. The latter are approved in full. The increase of cost above the present scale is Rs. 4,488 per annum, while that recommended by Mr. Garstin costs Rs. 3,624.

16. The Sea Customs establishment in South Canara temporarily sanctioned in (G.O., dated 26th July 1883, No. 913), will be made permanent as recommended by Mr. Garstin.

17. The Board of Revenue will be requested to prepare and submit, for transmission to the Financial Department for definite sanction, a proposition statement, in the usual form, showing the changes above approved of. The total increase of cost, according to Mr. Garstin's statements, is Rs. 4,73,760 per annum. But from this has to be deducted the following items:—

	RS.
(1) Regrading of certain tahsildars.	2,100
(2) Deputy Collectors, with establishments on the existing scale, in Ganjam, Vizagapatam, Malabar, and South Canara, already entertained ..	18,240
(3) Additional clerks for Huzur Deputy Collectors	4,800
(4) Reduction in pay of Huzur sheristadars	9,600
(5) Increase of pay of Collectors' head clerks rejected ..	12,000
(6) Increase to Abkari establishment in Madras	2,004
	48,744

and to be added the following items:—

	RS.
(1) Increase consequent on modification of proposals regarding deputy tahsildars and taluk sheristadars (para. 5 *supra*)	15,108

(2) Increase to pay of taluk shroffs (para. 8)	8,628
(3) Excess of Collector's scale for the Nilgiris	864
	24,600

leaving a net reduction of Rs. 24,144, and a net increase of cost of Rs. 4,49,616. But it must be remembered that the salaries of existing incumbents cannot be reduced at once, and that the savings in the pay of taluk and subdivision sheristadars, on which Mr. Garstin reckons, will not accrue till vacancies occur. These savings, allowing for the modifications above made, will come to Rs. 22,380. On the other hand, the Government desire that the increased pay to revenue inspectors be not accorded to such of the present staff, as the Collectors think not worth the higher rates. Many of the present revenue inspectors are old and nearly worn out men, who will not do better work because they get higher pay, and are on the point of retiring. The only effect of giving these men the new rates of pay would be to increase pensionary charges in the near future. Collectors will, therefore, be instructed to exercise a careful discretion in introducing the new scale; and all appointments of additional revenue inspectors should be at first in the lowest grade.

18. Under these arrangements, the charge actually incurred on the introduction of Mr. Garstin's scheme is not likely to exceed Rs. 4,50,000, the ultimate net cost. This sum is, in the opinion of the Right Honorable the Governor in Council, a very moderate increase. The sanction of the Government of India to the scheme, as revised by Government, will be applied for in the Financial Department. Until this sanction is received and communicated, no action will be taken on the approved arrangements.

19. The Government now proceed to deal with Mr. Garstin's suggestions for the improvement of the revenue administration generally.

20. *Village Establishments.*—Hitherto the introduction of the Village Cess Act has followed the revision of the land assessments, except in one case, South Canara; and Mr. Garstin proposes to introduce the Act and revise the establishments in all districts on the basis of the present revenue. The objections

are, that the rate of cess would probably have to be changed when the land assessments are revised, and that the cess would add to the inequality of the burden of present rates. The Government, however, are disposed to accept the proposal, and request the Board to report upon it. They do not approve the suggestion that hereditary right to village offices should be abolished, believing that the measure would give a great shock to Native ideas, and is unnecessary. The regulation now enables Collectors to exclude incapables and to insist on any educational or other qualifications for office which are deemed indispensable. It will suffice to instruct Collectors to exclude women and illiterate persons, and to insist rigidly on residence of officers in the villages to which they are appointed. As to clubbing, the Government consider that this might with advantage be carried further than has been done in recent revisions; but they are not prepared to lay down a fixed scale as Mr. Garstin suggests, and they are opposed to the suggestion to separate the duties of collection from that of the head of the village. They also dissent from his view that the Public Accountants Act applies to village servants, who, though they render services to the State, are not officers in the service of the East India Company (or Government). It cannot, at any rate, apply to karanams who are not entrusted with money. Nor do Government believe that any advantage would result from applying the Act. The trouble of taking and verifying security would be very great, and the powers of getting at defaulters' property, which the Act confers, are not a whit more summary or efficacious than those of Regulation IX of 1822. If village accounts are systematically and thoroughly scrutinised, and punctual collection enforced, nothing will be heard of embezzlements.

21. *Revenue Inspectors.*—A knowledge of surveying and plotting, and of calculating areas and measurements off maps would be very useful to revenue inspectors, and it is also desirable that these men should pass the Revenue Test, Lower Grade. The Government doubt, however, whether sufficient men could be got for the appointments with these qualifications if they were at once made essential by rule. It might be possible to introduce such a rule as to new appointments after

sufficient notice, say, three or four years; and an addition would have to be made to the test, to include surveying, &c. The Board of Revenue are requested to consider the question and report their opinion. A modified Revenue Test for revenue inspectors might perhaps be organised.

22. The suggestion that deputy tahsildars and tahsildars shall be compelled to serve before appointment for twelve months as revenue inspectors does not commend itself to Government. His Excellency in Council would, of course, place no obstacle in the way of revenue inspectors, who have done good service in that grade, being appointed to tahsils, and has recently declared service as revenue inspector to be qualifying * for the higher posts. But he is not prepared to make such service a compulsory qualification. He is of opinion that it would narrow the field of selection for tahsildarships too much, practically shutting out inspectors of police, sheristadars and head clerks who possess training equally valuable and frequently make good tahsildars; that it would operate to make service in the revenue line even more distasteful than it now is to educated young men; that as much preliminary training in practical revenue work as is indispensable to tahsildars can be obtained in the grade of deputy tahsildar, through which most tahsildars pass; and that the tahsildar's and deputy tahsildar's posts should be considered as the upper subordinate service and the training ground for Deputy Collectorships, rather than as prizes for the lower subordinate service or clerks' grades.

23. The Government would here observe that the arrangements for the distribution of work between deputy tahsildars and revenue inspectors require revision in some districts. The ranges of revenue inspectors are sometimes settled so as not to include the deputy tahsildar's division of the taluk, and the latter officers are expected to perform the duties of revenue inspector in the villages under their charge. The result is that it is very inefficiently performed, as the deputy tahsildars' time is taken up with magisterial and other work. These officers are also an agency more expensive than it is necessary to employ in revenue inspection. The arrangement referred to should be put an end to in all districts where it obtains,

* G.O., No. 85, dated 18th January 1884.

and the increase to be now made in the number of revenue inspectors will no doubt enable Collectors to do this without difficulty.

24. The Board should prescribe a form of diary for revenue inspectors. Mr. Garstin's form seems suitable, except column 17. Verification of ryots' receipts is not required as every day duty.

25. The suggestion that the search and copying fees now levied by means of stamps shall be credited to provincial funds is approved. The Board will report, after communication, if necessary, with the Accountant-General and the Superintendent of Stamps, whether there will be any difficulty in carrying it out.

26. Mr. Garstin's proposals for the abolition of the fasli year and for the revision of the kistbandi or arrangement of instalments of land-revenue are, as he himself admits, intimately connected. Taking the latter first, the Government observe that the question has recently been discussed from the point of view of the ryots' convenience, and it was decided that no change is called for. The Government are unhesitatingly of opinion that Mr. Garstin's proposed two kists, one immediately after each harvest, would be found very oppressive to the ryots, who would be compelled to sell the whole produce at once in a cheap market to meet the Government demand; and they also doubt whether the proposed maximum of four kists everywhere would prove a boon. The extent to which accounting would be saved by the reduction in the number of kists appears to Government to be over-estimated by Mr. Garstin. However, it may be possible to effect some reduction in the number of kists and to arrive at a better distribution of the burden of the demand; and the Board are authorised to take up the question again in communication with Collectors.

27. With regard to the abolition of the fasli year, the Government think the advantages expected to accrue from the measure are over-rated. It is said that double accounts and reports would be got rid of, allusion being, of course, made to the finance and revenue accounts on the one hand, and to the administration and the land-revenue or jamabandi reports on the other. The finance and revenue accounts must always be distinct, as the latter embrace the settle-

ment of the demand with which the former have no concern. The finance accounts operate as a check on the revenue accounts relating to demand, collection, and balance; but they can be used for this purpose with a demand made up for the fasli as readily as if it were made up for the official year. As regards reports, there must always be a land-revenue report similar to the jamabandi report; and even if the jamabandi settlement could be completed within the official year, the accounts and statements could never be got ready in time for the administration reports, which must therefore always be as they are now incomplete, in respect of occupation and revenue demand. The fasli is not merely an agricultural or crop year, and it may be admitted that the official year more nearly coincides with the cultivation. The fasli is a year which admits, not only of the cultivation being completed, but also of the crops harvested being realised in money, and all fiscal demands dependent on such realisation being met within it. It is intended to embrace not all cultivation and harvest, but all harvest and all proceedings for obtaining the Government share, and is an agricultural and revenue year and not the former only. With a main harvest in February or March the realisation of the demand within the official year isimpossible, and Mr. Garstin himself is driven to propose that the kists for the revenue from cultivation completed within the official year must be placed in the following year. The demand falling due in the official year must thus refer to cultivation of two different years; and though the figures could be easily manipulated in the gross, the Government apprehend that considerable confusion would be induced in the village accounts if attempt were made to carry the correction into them. The jamabandi could not be finished, if properly done, in some districts within the official year. If the demand were closed before the harvest, remission for withered crops might fall due afterwards, and claims for such remission would have to be dealt with in the following year. Meanwhile, the ryots would have to pay the settled demand. The fasli figures of cultivation and revenue may be taken with perfect accuracy for irrigation and cotton reports, as the cultivation from April to June is, under present orders, brought to account

in the following fasli. The Court of Wards could not, in the cases of estates temporarily in their charge, alter the period recognised as that of agricultural tenancy. On the whole, the Government do not think that any serious inconvenience is caused by the retention of the fasli year, and they foresee difficulties in the event of change. They, therefore, adhere to the decision arrived at in 1882.

28. Mr. Garstin reports that many district officers advocate the abolition of jamabandi, and though he only says that the present system requires modification, he evidently inclines to the same view. The Government entirely dissent. As done by many officers, jamabandi is, no doubt, mere waste of time; but the remedy is not to abolish it, but to issue such instructions as shall secure its being done as it ought to be. The tahsildars and revenue inspectors in their tours can no doubt do much to see that the accounts are written up and that the karanams are efficient in a general way; but nothing can replace the thorough, deliberate, and intelligent examination of the village accounts, in themselves and in comparison with the taluk revenue accounts, which ought to be carried out at jamabandi. Nothing does so much as this to teach the karanams their work and to keep them to it. Further, the jamabandi affords the only possible opportunity for the Collector or divisional officer to see whether the taluk authorities are doing what is expected of them. The settlement of the demand by a superior officer is intended to furnish a check upon the taluk and village officers; but, as jamabandi is now done in many cases, the superior officer merely distributes the puttas at the rate of 50 or 60 villages a day after the taluk and village officers have made the settlement between them. The Government have no doubt that much of the difficulty felt in some districts in clearing up balances arises from confusion in the taluk and village accounts, the result of long neglect. The Board should draw up succinct instructions for the guidance of officers carrying out jamabandi. These should provide for scrutiny of the cultivation accounts, to see that they are properly kept and without patent errors, and have been regularly despatched to the taluk; check of them with No. 4; check of Nos. 4 and 5 together and with the darkhast

and relinquishment registers; examination of darkhast registers to see that the applications are disposed of according to rule and without unnecessary delay; check of assessment rates charged with assessment registers; scrutiny of poramboke cultivation, second crop and water-rate charges; check of No. 10 with Nos. 11, 3, and 12; check of remission claims with azmaish (inspection) reports and with cultivation accounts; check of putta totals and of postings in No. 13; examination of cases of succession to deceased land-holders, and transfers of putta; check of the remittances with taluk accounts, Nos. 5 and 6 C; and scrutiny of balances in No. 7 C; and comparison and reconciliation of the balances with Nos. 5 and 6, with the village accounts of the previous year, and with No. 11, &c. Besides land-revenue, the demand of all revenue collected in the taluk which has a settled demand, should be made up at the same time. If the practice of bringing karanams to the taluk office to write up their accounts is put a stop to, and they are trained to write them in their villages leaving blank entries which require the orders of the settling officer, no karanam need be detained for more than four or five days. Great hardship on these servants and great opportunity for malpractices would thus be done away with.

29. Mr. Garstin next proposes modification of the Revenue Recovery law, and propounds a plan the characteristic features of which are the abolition of the distinction between process against moveables and against lands; initiation of process by the monegars; publication of it in the village only; appeal to the tahsildar within twenty days and sale in thirty days; constitution of the defaulter as caretaker on behalf of Government pending sale; and enactment that after process all kists due up to the date of sale may be recovered from the proceeds.

30. The scheme is very summary, but in some ways it would entail more scriptory work than the present system. The Government doubt the expediency of adopting only one kind of processes and of entrusting to monegars the power of initiating them. There would be great opportunity for oppression and wrong. His Excellency in Council is of opinion that, while the requirements of the present Act in respect of publication are

unnecessarily precise, and a law is wanted enabling the recovery without fresh process of all dues up to the date of sale, the powers conferred by the Act are quick enough and strong enough if properly worked. Difficulty in collection under the present law is due not so much to its inherent defects as to want of system and promptitude in those who have to enforce it. If quick return of process issued is insisted on, and delay in issuing subsequent processes is prevented, the Act will be found efficacious. If punctuality in collections is enforced in this way, coercive process will soon become rare in ordinary seasons.

31. The Government agree generally with Mr. Garstin in his remarks upon Act III of 1869, and the position of tahsildars under Regulation IX of 1822. But the most important, by far, of his minor suggestions is that of giving greater finality to decision of Collectors, divisional officers and tahsildars, by restricting appeals. This matter is beset with difficulties, but is of much importance. The Board are requested to favor Government with their opinion upon it, and to endeavour to devise practical proposals which will attain the object in view without risk of denial of justice.

32. Besides the proposals of reform, all of great importance and interest, brought forward by Mr. Garstin, there are a few others which have suggested themselves to Government, and which may be appropriately dealt with here.

33. In some districts it is the practice to make divisional officers compile and furnish all periodical reports and returns complete to the Collector's office, where the district reports and returns are made up from them. In others, the information required is got direct from the taluks and digested and compiled in the Collector's office, the divisional officers not being called on, unless opinions or reports on special points are wanted. The latter is the proper course, as the Collector's office is specially organised for such work, while the divisional offices are not. In other respects also, there is a tendency to transfer to divisional offices work which the Collector's office ought to do. The result is that divisional offices are overwhelmed with work for which they are neither intended or suited, and are kept stationary to get through it, while their proper work is

neglected. Of course arrangements should be made to keep divisional officers informed of correspondence between the Collector's office and Tahsildars, the papers either passing through the divisional office, or copies being sent for the divisional officer's information. As proposed by Mr. Garstin, the submission of separate jamabandi reports by Sub-Collectors should be discontinued.

34. The power of nominating to the higher offices, tahsildar's, deputy tahsildar's and taluk sheristadar's posts, which is now vested in the Sub-Collectors as regards their own divisions, should be taken away. It interferes grievously with the proper organisation of the superior staff of the district,—a matter in which the Collector is mainly interested, and in which he should be entirely free as well as responsible.

35. The system of registering volunteers, who are to have a prior claim on vacancies which may arise in the paid staff, should be absolutely prohibited, as tending to deteriorate the lower ranks of the service. The advantage of partial training being obtained before men begin to draw pay is more than counterbalanced by the fact that no men will register themselves as volunteers with a prospect of serving four or five years without pay, except such as have no chance of getting into the service on their merits. The presence of a number of unpaid men in the public offices is also objectionable, and should be entirely unnecessary in future. The system should, therefore, be put a stop to, no more volunteers being registered wherever it prevails.

36. The Government are further of opinion that an increase in the power of Collectors to punish tahsildars and deputy tahsildars is essential. At present in many cases in which fine is not a suitable punishment, these officers escape altogether owing to Collectors being unwilling to move the Board and Government to take action; and discipline in the districts is much prejudiced in consequence. His Excellency in Council is pleased to direct that in future Collectors shall have power to order transfers involving loss of salary, (but not degradation of rank) and suspension for any period not exceeding six months, of tahsildars and deputy tahsildars, subject of course to appeal in every case.

× I would add here
The Collector will of course
consult the Sub-Collector
invariably before making
his selection—
Certainly best act as he thinks
best after he has done so.
W.H.P.

37. Lastly, the Government are of opinion that measures are called for to encourage graduates of the University to seek employment in the revenue service, and to facilitate their admission into the higher grades of it. The employment of these men has been of great benefit to the administration, both in increased efficiency and still more in increased purity. What is known as the twenty-five years order acts, in the opinion of Government, to deter many young men from proceeding to a degree; and though the average age at which the B.A. degree is taken is considerably less than twenty-five years, many more graduates would, if exempted from the rule, qualify themselves by passing the Special Tests after taking their degrees. His Excellency the Governor in Council will, therefore, apply to the Government of India for sanction to dispense with the rule, subject to the usual conditions as to ultimate pensionary claims, in the cases of all graduates who may be nominated to the public service after twenty-five years of age. Further, he is of opinion that the superior intelligence of which young men who have passed the University standards have given proofs warrants the reduction in their favour of the period of probationary service in minor appointments prescribed as qualification for the responsible post of tahsildar. Accordingly the period of three years prescribed will be reduced to two years for men who have passed the First in Arts Examination and to one year for those who possess the B.A. degree. Such men will, of course, still be subject to the Special Tests. Also, orders will issue in the Educational Department providing that at and after the examination of 1885, no persons will be permitted to appear for the higher grade revenue test who are not F.A. men or graduates, except men now in the service in the Revenue Department, who will be permitted to enter at any examination up to and including that of the year 1889.

38. The Board of Revenue will make such amendments of their standing orders as may be rendered necessary by this order.

(True Extract.)

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

1 J. A. Garstin Esq. C.S.I.
24 The Board of Revenue 7 Copies of Report
25 Director of Land Records & Agric. 5 copies of Report
6 Indian Department 5 copies of Report
11 Financial Dept. 10 copies of Report
6 Accountant General 3 Copies of Report
6 Educational Dept. 5 Copies of Report
350
10.

Circular issued E.W. 17/3/84

Revision of Revenue Estab-
-ments-

To
The Chief Secy for favour of
Counter-initials
15/3/84

Draft G. O. on Mr J. H.
Garstin's report.

Revised draft
Recirculated for final
approval
4/3/84

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—Mr. Garstin's Reports on the Revision of Revenue Establishments, dated 9th June and 28th July 1883.

ORDER—dated 18th March 1884, No. 396, Revenue.

The papers read above are the reports submitted by Mr. J. H. Garstin, Acting Second Member of the Board of Revenue, who was deputed, in February 1883, to frame proposals for the revision of Revenue Establishments in the districts. Before dealing with the various suggestions made, the Right Honorable the Governor in Council desires to record his appreciation of the admirable manner in which Mr. Garstin has performed the duty entrusted to him, and of the value of the many judicious proposals contained in his reports.

Miscellaneous.

2. Besides the strengthening and revision of establishments, Mr. Garstin has directed his attention to the simplification and reduction of work in the various offices, and has submitted a variety of suggestions for the general improvement of the administration. His Excellency in Council will first pass orders on the establishment proposals, and will then consider, necessarily somewhat summarily, the other suggestions which have been made.

3. *Revenue Inspectors.*—In his proposals under this head, Mr. Garstin has proceeded on the principle that 5,000 holdings and 100 square miles, or 3,000 holdings and 200 square miles, are as much as a revenue inspector can manage. He would raise the number of inspectors from 518 to 662, and the cost from Rs. 12,830 to Rs. 24,675 per mensem. The rates of pay are Rs. 40 and Rs. 35, except on the Nilgiris and in the Wynaad, where Rs. 50 and Rs. 40 are allowed. In the Board's scheme of 1875, there were three rates—Rs. 30 (305 men), Rs. 35 (206), and Rs. 45 (99), or a total of 610 inspectors. Mr. Garstin's proposals and those of the Board of 1875 are contrasted in the margin. The numbers of inspectors now proposed for the Godávari and perhaps for Tanjore appear too small, and that for South Arcot excessive. The number of holdings in the latter district is undoubtedly very great, and Mr. Garstin's opinion has, from his personal knowledge of the district, much weight. Subject to further consideration and report by the Board in regard to these districts, Mr. Garstin's proposals are approved. He has laid much stress on the work entailed on revenue inspectors by sales for arrears of rent in zemindaries. The Board are requested to obtain a return of the number of such sales and appraisements conducted by these officers, and of the amount of sale commission realised for Government under the Act.

—	Mr. Garstin.			Board in 1875, Number.
	First Class.	Second Class.	Total Number.	
Ganjam	6	6	12	14
Vizagapatam	3	4	7	5
Godávari	15	22	37	44
Kistna	17	27	44	44
Nellore	13	20	33	35
Kurnool	14	16	30	32
Bellary	13	18	31	47
Anantapur	10	15	25	35
Cuddapah	18	25	43	35
North Arcot	17	22	39	32
Chingleput	13	18	31	44
South Arcot	25	30	55	35
Coimbatore	17	24	41	32
Salem	16	21	37	22
Trichinopoly	13	13	26	44
Tanjore	18	26	44	21
Madura	15	15	30	35
Tinnevelly	16	22	38	32
Malabar	15	19	34	17
South Canara	9	10	19	2
Nilgiris	3	3	6	3
Madras Total	286	376	662	607
	..	..	..	610

4. *Taluk Establishments.*—The most important of Mr. Garstin's suggestions under this head are that taluk sheristadars shall be abolished, head accountants and treasurers on Rs. 50 being substituted, who shall have no magisterial powers, and shall be charged solely with the supervison of accounts and the treasury; and that deputy tahsildars and sub-magistrates shall be appointed to give tahsildars relief in their magisterial work, and to be stationed at taluk head-quarters. These officers are also to be available for revenue work, and it is proposed that the tahsildar shall have power to transfer cases from his own file to that of the head-quarter deputy tahsildar. These suggestions appear to His Excellency the Governor in Council to be of great value. The power of transfer of cases from his own file, which it is proposed to confer on the tahsildar, would have to be conferred by legislation, and would need to be completed by power of taking cases to his own file. Such transfers, however, if frequent, would be prejudicial to the administration of justice; but, even without the proposed power of transfer, the arrangement would give tahsildars considerable relief and freedom. Prolonged absence of either of these officers from head-quarters could be provided for by use of the power of transfer which subdivisional magistrates now possess; while short absences could be arranged for in the posting of cases. It, therefore, seems inexpedient to apply for the proposed amendment of the Code of Criminal Procedure.

5. The Government, while approving the principle of Mr. Garstin's proposal, think that the opportunity of revision should be taken to raise the salaries of the deputy tahsildars and sub-magistrates, who now, for the most part, exercise second-class powers, and who are underpaid, considering the importance of their functions. His Excellency in Council would, therefore, restrict the additional appointments to taluks in which the tahsildars' magisterial work is heaviest, utilising the savings to increase the pay of deputy tahsildars as a class. The heaviest taluks may be taken to be those in which there is now no deputy tahsildar, and taluks of the two higher classes. The deputy tahsildars are now graded as marginally * noted, those on Rs. 100 being in charge either of zemindari divisions, or of large towns, (practically independent charges), and those on Rs. 70 being in charge of smaller towns and subdivisions of taluks. All on Rs. 100 should be raised to Rs. 120, and those on Rs. 70 to Rs. 80. There are now twelve taluks in the first class and twenty-four in the second; and taluks without deputy tahsildars are, second class, 2; third class, 5; fourth class, 23; fifth class, 23.† A list of these is given in the margin.‡ Eighty-nine additional deputy tahsildars will thus be required, and in sixty-five taluks the existing organisation will continue. The additional cost will then be—

			Per Mensem.
58	Deputy Tahsildars,	at Rs. 20..	1,160
114§	„ „	at „ 80..	1,140
89	„ „	at „ 80..	7,120
		Total ..	9,420

while the saving of Rs. 10 per mensem on sixty-five taluk sheristadars, on which Mr. Garstin counts, or Rs. 650, will not accrue. The whole cost will, therefore, be Rs. 10,070 against Rs. 10,150, the cost of Mr. Garstin's proposal. But he does not provide additional sub-magistrates in eight taluks, viz., Guntúr, Nellore, Tanjore, Tenkarai, Salem, Cuddapah, Coimbatore, and Conjeeveram, for the first six of which provision is made (as Government think ought to be done) in the scheme above sketched. The saving which he estimates at Rs. 54 each, owing to the abolition of the establishments of the existing sub-magistrates in these six taluks, or Rs. 324, will therefore not be realised. The total excess cost will thus be Rs. 144 as compared with his proposals. His suggestions as regards Coimbatore and Conjeeveram are accepted. For the Bhímavaram taluk, one of the fourth-class taluks above named, the additional deputy tahsildar should be located at Undi; and the taluk sheristadar should be retained in that taluk. In Bandar also existing arrangements will continue.

6. As regards tahsildars themselves, Mr. Garstin proposes that seven of them shall be raised one grade, and that all shall be allowed travelling allowance at a rupee a day. The first-mentioned matter will be dealt with in connexion with proposals which are now before the Government of India. As to the second, the cost would be very high, at least Rs. 35,000 a year; and there are other improvements to which, in the opinion of Government, this may be postponed.

7. Mr. Garstin's proposals as to the clerical and minor establishments in tahsildar's and deputy tahsildar's offices are approved. They are, briefly, the appointment of record-keepers (a valuable reform), an increase in the number of gumastas by 247, on salaries ranging from Rs. 15 to Rs. 30, appointment of muchies, additional shroffs, and also peons for the new revenue inspectors. The cost of gumastas or clerks is greater, though the number is slightly less than in the Board's scheme prepared in 1876; but the Government are fully satisfied that the present proposals do not go too far. With reference to paragraph 24 the Government agree with Mr. Garstin that the sub-jail warders should be provided in the Jail Department budget, and not charged to land-revenue. It is not clear, however, whether the number of taluk peons is to be reduced in consequence, but apparently not; nor does it appear that the case of sub-jails under the charge of deputy tahsildars has been considered. Mr. Garstin is requested to report further on this point.

8. The case of taluk shroffs appears to His Excellency in Council to require consideration. These servants have hitherto not been entitled to pension, though they are more or less in the position of cash-keepers. The recent orders as to security press hardly upon them, in many cases forcing them to borrow money, the interest on which swallows up a great part of their pay. Rules enforcing their responsibility for defective coins have also of late become very stringent. The Government consider that the salaries of taluk shroffs (including those in deputy tahsildar's offices) should be raised, those on Rs. 15 receiving in future Rs. 18, and those on Rs. 10 being paid Rs. 12½ per mensem. The cost will be for the increased number proposed by Mr. Garstin Rs. 719* per mensem, or Rs. 8,628 per annum.

	Rs.
* 158 × 3	= 474
98 × 2½	= 245
	719

9. *Divisional Offices.*—Mr. Garstin's proposals as regards divisional offices also commend themselves to Government. He proposes to replace the subdivision sheristadars by head clerks on Rs. 85, and, generally speaking, to reduce the establishments of Sub-Collectors by two clerks and two peons. A clerk is added to the Head Assistant's establishment, and the scale of pay of his clerks (except the head clerk) and those of the Deputy Collector is improved. The net result in a normal district with Sub-Collector, Head Assistant and General Deputy Collectors' offices is an increase of one hand in number and of Rs. 42 in monthly cost. The modifications in a few exceptional cases may pass.

10. *Collectors' Offices.*—In regard to Collectors' offices, the most important change proposed is to substitute Huzur Deputy Collectors for sheristadars, a great

*On Rs. 150	.. ..	3
„ „ 125	.. ..	1
„ „ 100	.. ..	58
„ „ 70	.. ..	113
Total in Mr. Garstin's statement	.. ..	175
Masulipatam town sanctioned in G.O., 9th October 1883, Mis. No. 2672, F. D., on Rs. 70	.. ..	1
		176

In Hill tracts.

‡ SECOND CLASS.—Arcot, Ambásamudram.
THIRD CLASS.—Narsaraopet, Sankaranainárkoil, Wandiwash, Atúr, Jammalamadugu.
FOURTH CLASS.—Bhímavaram, Sattenapalle, Kandukúr, Kávali, Atmakúr, Anantapur, Ráyachóti, Kadiri, Madanapalle, Pulivendla, Proddutur, Ráyadrug, Kúdligi, Alúr, Chingleput, Chittoor, Gudiyátam, Kallakurchi, Perambalúr, Melúr, Tenkási, Udamalpetta, Pollách.
FIFTH CLASS.—Bezváda, Vinukonda, Kanigiri, Udayagiri, Badvél, Sidhout, Rápúr, Hadagalli, Harpanhalli, Penukonda, Madakasíra, Sirvel, Cumbum, Márkápur, Ponnéri, Pólúr, Shiyáli, Bhaváni, Kollegál, Krishnagiri, Cundapur, Golgonda, and Sarvasiddhi.

† Bhadráchalam and Cochin omitted.

§ Including Masulipatam town.

place the Collector's office under a head clerk on increased pay. The advantage claimed is that the Collectors would be relieved of all executive charge, and that a Magistrate of the first class would always be at head-quarters. The Government, after full consideration, are unable to accept this suggestion. The new Deputy Collectors would have to be graded in the same proportion as the present sanctioned staff, and the cost would be much greater than Mr. Garstin estimates. The Government have under consideration a different plan for relieving Collectors of divisional charge; and they think that the proposed Deputy Collectors, while of little use in the Collectors' offices, would want the freedom and independence which divisional officers should have. They would be more moveable, but would possess less special district experience than the present sheristadars. It is very doubtful whether the Collector's office could be managed and his large correspondence, both English and Vernacular, effectively supervised by a single officer on Rs. 200. The Government however recognise the desirability of making some change in the present position of Huzur Sheristadars. These officers have now no inducement to serve in the taluks, and but little to seek employment as Deputy Collectors; and the result is that they remain too long in their posts. The Government resolve, therefore, to retain the English head clerks on their present pay, but to direct that the future pay of Huzur Sheristadars shall be equivalent to the pay of the tahsildar second highest in grade in the district, provided that a Collector's sheristadar shall not draw less than Rs. 200. Thus in 8 districts (Godávari, Kistna, North Arcot, South Arcot, Tanjore, Trichinopoly, Tinnevelly, and Salem) the pay will be Rs. 225, and in the remaining 14 districts (Madras and Nílgiris being included) Rs. 200 per mensem.

11. The Government do not object to the suggested abolition, so far as classification of clerks goes, of the distinction between the English and Vernacular departments of the Collector's office; and they fully approve Mr. Garstin's proposal that the district offices be relieved of the work of translating vernacular papers in criminal records sent up to the High Court. The Honorable the Judges will be addressed on the subject in the Judicial Department. If this be done, and arrangements are made to relieve Collectors of divisional charge altogether, either the vernacular head clerk or the translator could be dispensed with. But the office could not stand the loss of both; and, for the present, at any rate the translators should be retained. In most Collector's offices they now do a good deal of general work.

12. The proposals made regarding the Account Department (including the abolition of the distinction between English and Vernacular accountants and the special increase to the pay of the cash-keeper in Malabar) and the appointment of two additional pressmen in Kurnool and Kistna are approved. One pressman for Kurnool, it is observed, has already been sanctioned (G.O., 13th April 1883, No. 724, F.D.). The Presidents, Local Fund Boards, in the districts named in paragraph 61, should address the Financial Department, through the Board, regarding the Local Fund accountants said to be wanted. His Excellency in Council does not see sufficient reason to grant the special allowances proposed for revenue employés in the towns of Cuddapah and Kurnool.

13. The Collector of Tanjore will report, through the Board, on the arrangements regarding mokhasa and chuttram management referred to in paragraph 22 of Mr. Garstin's first report. The description there given is not, the Government believe, quite accurate.

14. The slight changes which Mr. Garstin proposes in the establishments of the Collectorate of Madras, except those in the Abkári Department, are approved. As regards the Abkári Department, the matter may be deferred, as it is probable that changes in the administration will shortly be made.

15. The Government have carefully considered what the Collector and Mr. Garstin have written with reference to the establishments on the Nílgiris, and of opinion that Mr. Garstin's proposals are not sufficiently liberal, and that randt's recommendations are to be preferred. The latter are approved in The increase of cost above the present scale is Rs. 4,488 per annum, while that ended by Mr. Garstin costs Rs. 3,624.

16. The Sea Customs establishment in South Canara temporarily sanctioned (in G.O., dated 26th July 1883, No. 913) will be made permanent as recommended by Mr. Garstin.

17. The Board of Revenue will be requested to prepare and submit, for transmission to the Financial Department for definite sanction, a proposition statement, in the usual form, showing the changes above approved of. The total increase of cost, according to Mr. Garstin's statements, is Rs. 4,73,760 per annum. But from this have to be deducted the following items:—

	Rs.
(1) Regrading of certain tahsildars	2,100
(2) Deputy Collectors, with establishments on the existing scale, in Ganjam, Vizagapatam, Malabar, and South Canara, already entertained	18,240
(3) Additional clerks for Huzur Deputy Collectors	4,800
(4) Reduction in pay of Huzur sheristadars	9,600
(5) Increase of pay of Collectors' head clerks rejected	12,000
(6) Increase to Abkári establishment in Madras	2,004
	48,744

and to be added the following items:—

(1) Increase consequent on modification of proposals regarding deputy tahsildars and taluk sheristadars (para. 5 *supra*) ..	15,108
(2) Increase to pay of taluk shroffs (para. 8)	8,628
(3) Excess of Collector's scale for the Nílgiris	864
	24,600

leaving a net reduction of Rs. 24,144, and a net increase of cost of Rs. 4,49,616. But it must be remembered that the salaries of existing incumbents cannot be reduced at once, and that the savings in the pay of taluk and subdivision sheristadars, on which Mr. Garstin reckons, will not accrue till vacancies occur. These savings, allowing for the modifications above made, will come to Rs. 22,380. On the other hand, the Government desire that the increased pay to revenue inspectors be not accorded to such of the present staff, as the Collectors think not worth the higher rates. Many of the present revenue inspectors are old and nearly worn out men, who will not do better work because they get higher pay, and are on the point of retiring. The only effect of giving these men the new rates of pay would be to increase pensionary charges in the near future. Collectors will, therefore, be instructed to exercise a careful discretion in introducing the new scale; and all appointments of additional revenue inspectors should be at first in the lowest grade.

18. Under these arrangements, the charge actually incurred on the introduction of Mr. Garstin's scheme is not likely to exceed Rs. 4,50,000, the ultimate net cost. This sum is, in the opinion of the Right Honorable the Governor in Council, a very moderate increase. The sanction of the Government of India to the scheme, as revised by Government, will be applied for in the Financial Department. Until this sanction is received and communicated, no action will be taken on the approved arrangements.

19. The Government now proceed to deal with Mr. Garstin's suggestions for the improvement of the revenue administration generally.

20. *Village Establishments.*—Hitherto the introduction of the Village Cess Act has followed the revision of the land assessments, except in one case, South Canara; and Mr. Garstin proposes to introduce the Act and revise the establishments in all districts on the basis of the present revenue. The objections are, that the rate of cess would probably have to be changed when the land assessments are revised, and that the cess would add to the inequality of the burden of present rates. The Government, however, are disposed to accept the proposal, and request the Board to report upon it. They do not approve the suggestion that hereditary right to village offices should be abolished, believing that the measure would give a great

shock to native ideas, and is unnecessary. The regulation now enables Collectors to exclude incapables and to insist on any educational or other qualifications for office which are deemed indispensable. It will suffice to instruct Collectors to exclude women and illiterate persons, and to insist rigidly on residence of officers in the villages to which they are appointed. As to clubbing, the Government consider that this might with advantage be carried further than has been done in recent revisions; but they are not prepared to lay down a fixed scale as Mr. Garstin suggests, and they are opposed to the suggestion to separate the duties of collection from that of the head of the village. They also dissent from his view that the Public Accountants Act applies to village servants, who, though they render services to the State, are not officers in the service of the East-India Company (or Government). It cannot, at any rate, apply to karanams who are not entrusted with money. Nor do Government believe that any advantage would result from applying the Act. The trouble of taking and verifying security would be very great, and the powers of getting at defaulters' property, which the Act confers, are not a whit more summary or efficacious than those of Regulation IX of 1822. If village accounts are systematically and thoroughly scrutinised, and punctual collection enforced, nothing will be heard of embezzlements.

21. *Revenue Inspectors.*—A knowledge of surveying and plotting, and of calculating areas and measurements off maps would be very useful to revenue inspectors, and it is also desirable that these men should pass the Revenue Test, Lower Grade. The Government doubt, however, whether sufficient men could be got for the appointments with these qualifications if they were at once made essential by rule. It might be possible to introduce such a rule as to new appointments after sufficient notice, say three or four years; and an addition would have to be made to the test, to include surveying, &c. The Board of Revenue are requested to consider the question and report their opinion. A modified Revenue Test for revenue inspectors might perhaps be organised.

22. The suggestion that deputy tahsildars and tahsildars shall be compelled to serve before appointment for twelve months as revenue inspectors does not commend itself to Government. His Excellency in Council would, of course, place no obstacle in the way of revenue inspectors, who have done good service in that grade, being appointed to tahsils, and has recently declared service as revenue inspector to be qualifying* for the higher posts. But he is not prepared to make such service a compulsory qualification. He is of opinion that it would narrow the field of selection for tahsildarships too much, practically shutting out inspectors of police, sheristadars and head clerks who possess training equally valuable and frequently make good tahsildars; that it would operate to make service in the revenue line even more distasteful than it now is to educated young men; that as much preliminary training in practical revenue work as is indispensable to tahsildars can be obtained in the grade of deputy tahsildar, through which most tahsildars pass; and that the tahsildar's and deputy tahsildar's posts should be considered as the upper subordinate service and the training ground for Deputy Collectorships, rather than as prizes for the lower subordinate service or clerks' grades.

* G.O., No. 85, dated 18th January 1884.

23. The Government would here observe that the arrangements for the distribution of work between deputy tahsildars and revenue inspectors require revision in some districts. The ranges of revenue inspectors are sometimes settled so as not to include the deputy tahsildar's division of the taluk, and the latter officers are expected to perform the duties of revenue inspector in the villages under their charge. The result is that it is very inefficiently performed, as the deputy tahsildars' time is taken up with magisterial and other work. These officers are also an agency more expensive than it is necessary to employ in revenue inspection. The arrangement referred to should be put an end to in all districts where it obtains, and the increase to be now made in the number of revenue inspectors will no doubt enable Collectors to do this without difficulty.

24. The Board should prescribe a form of diary for revenue inspectors. Mr. Garstin's form seems suitable, except column 17. Verification of ryots' receipts is not required as every day duty.

25. The suggestion that the search and copying fees now levied by means of stamps shall be credited to provincial funds is approved. The Board will report, after communication, if necessary, with the Accountant-General and the Superintendent of Stamps, whether there will be any difficulty in carrying it out.

26. Mr. Garstin's proposals for the abolition of the fasli year and for the revision of the kistbandi or arrangement of instalments of land-revenue are, as he himself admits, intimately connected. Taking the latter first, the Government observe that the question has recently been discussed from the point of view of the ryots' convenience, and it was decided that no change is called for. The Government are unhesitatingly of opinion that Mr. Garstin's proposed two kists, one immediately after each harvest, would be found very oppressive to the ryots, who would be compelled to sell the whole produce at once in a cheap market to meet the Government demand; and they also doubt whether the proposed maximum of four kists everywhere would prove a boon. The extent to which accounting would be saved by the reduction in the number of kists appears to Government to be overestimated by Mr. Garstin. However, it may be possible to effect some reduction in the number of kists and to arrive at a better distribution of the burden of the demand; and the Board are authorised to take up the question again in communication with Collectors.

27. With regard to the abolition of the fasli year, the Government think the advantages expected to accrue from the measure are over-rated. It is said that double accounts and reports would be got rid of, allusion being, of course, made to the finance and revenue accounts on the one hand, and to the administration and the land-revenue or jamabandi reports on the other. The finance and revenue accounts must always be distinct, as the latter embrace the settlement of the demand with which the former have no concern. The finance accounts operate as a check on the revenue accounts relating to demand, collection, and balance; but they can be used for this purpose with a demand made up for the fasli as readily as if it were made up for the official year. As regards reports, there must always be a land-revenue report similar to the jamabandi report; and even if the jamabandi settlement could be completed within the official year, the accounts and statements could never be got ready in time for the administration reports, which must therefore always be as they are now incomplete, in respect of occupation and revenue demand. The fasli is not merely an agricultural or crop year, and it may be admitted that the official year more nearly coincides with the cultivation. The fasli is a year which admits, not only of the cultivation being completed, but also of the crops harvested being realised in money, and all fiscal demands dependent on such realisation being met within it. It is intended to embrace not all cultivation and harvest, but all harvest and all proceedings for obtaining the Government share, and is an agricultural and revenue year and not the former only. With a main harvest in February or March the realisation of the demand within the official year is impossible, and Mr. Garstin himself is driven to propose that the kists for the revenue from cultivation completed within the official year shall be placed in the following year. The demand falling due in the official year must thus refer to cultivation of two different years; and though the figures could be easily manipulated in the gross, the Government apprehend that considerable confusion would be induced in the village accounts if attempt were made to carry the correction into them. The jamabandi could not be finished, if properly done, in some districts within the official year. If the demand were closed before the harvest, remission for withered crops might fall due afterwards, and claims for such remission would have to be dealt with in the following year. Meanwhile, the ryots would have to pay the settled demand. The fasli figures of cultivation and revenue may be taken with perfect accuracy for irrigation and cotton reports, as the cultivation from April to June is, under present orders, brought to account in the following fasli. The Court of Wards could not, in the cases of estates temporarily in their charge, alter the

period recognised as that of agricultural tenancy. On the whole, the Govern... do not think that any serious inconvenience is caused by the retention of the ... year, and they foresee difficulties in the event of change. They, therefore, adh... to the decision arrived at in 1882.

28. Mr. Garstin reports that many district officers advocate the abolition ... jamabandi, and though he only says that the present system requires modifica... he evidently inclines to the same view. The Government entirely dissent ... done by many officers, jamabandi is, no doubt, mere waste of time; but ... remedy is not to abolish it, but to issue such instructions as shall secure its b... done as it ought to be. The tahsildars and revenue inspectors in their tours ... no doubt do much to see that the accounts are written up and that the karanams ... efficient in a general way; but nothing can replace the thorough, deliberate, ... intelligent examination of the village accounts, in themselves and in compar... son with the taluk revenue accounts, which ought to be carried out at jam... bandi. Nothing does so much as this to teach the karanams their work and ... keep them to it. Further, the jamabandi affords the only possible opportunity for ... the Collector or divisional officer to see whether the taluk authorities are doing ... what is expected of them. The settlement of the demand by a superior officer ... is intended to furnish a check upon the taluk and village officers; but, as jam... bandi is now done in many cases, the superior officer merely distributes about ... puttas at the rate of 50 or 60 villages a day after the taluk and village officers ... have made the settlement between them. The Government have no doubt that ... much of the difficulty felt in some districts in clearing up balances arises from ... confusion in the taluk and village accounts, the result of long neglect. The ... Board should draw up succinct instructions for the guidance of officers carrying ... out jamabandi. These should provide for scrutiny of the cultivation accounts ... to see that they are properly kept and without patent errors, and have been ... regularly despatched to the taluk; check of them with No. 4; check of Nos. 4 ... and 5 together and with the darkhast and relinquishment registers; examination ... of darkhast registers to see that the applications are disposed of according to rule ... and without unnecessary delay; check of assessment rates charged with assessment ... registers; scrutiny of poramboke cultivation, second crop and water-rate charges; ... check of No. 10 with Nos. 11, 3, and 12; check of remission claims with semash ... (inspection) reports and with cultivation accounts; check of putta totals and of ... postings in No. 13; examination of cases of succession to deceased land-holders and ... transfers of putta; check of the remittances with taluk accounts, Nos. 5 and 6; ... scrutiny of balances in No. 7 C; and comparison and reconciliation of the ... balances with Nos. 5 and 6, with the village accounts of the previous year, and ... with No. 11, &c. Besides land-revenue, the demand of all revenue collected in the ... taluk which has a settled demand, should be made up at the same time. If the ... practice of bringing karanams to the taluk office to write up their accounts is put a ... stop to, and they are trained to write them in their villages leaving blank entries ... which require the orders of the settling officer, no karanam need be detained for ... more than four or five days. Great hardship on these servants and great opportunity ... for malpractices would thus be done away with.

29. Mr. Garstin next proposes modification of the Revenue Recovery law, and propounds a plan the characteristic features of which are the abolition of the distinction between process against moveables and against lands; initiation of process by the monegars; publication of it in the village only; appeal to the tahsildar within twenty days and sale in thirty days; constitution of the defaulter as caretaker on behalf of Government pending sale; and enactment that after process all kists due up to the date of sale may be recovered from the proceeds.

30. The scheme is very summary, but in some ways it would entail more scriptory work than the present system. The Government doubt the expediency of adopting only one kind of processes and of entrusting to monegars the power of initiating them. There would be great opportunity for oppression and wrong. His Excellency in Council is of opinion that, while the requirements of the

present Act in respect of publication are unnecessarily precise, and a law is wanted enabling the recovery without fresh process of all dues up to the date of sale, the powers conferred by the Act are quick enough and strong enough if properly worked. Difficulty in collection under the present law is due not so much to its inherent defects as to want of system and promptitude in those who have to enforce it. A quick return of process issued is insisted on, and delay in issuing subsequent ... sses is prevented, the Act will be found efficacious. If punctuality in collections is enforced in this way, coercive process will soon become rare in ordinary seasons.

31. The Government agree generally with Mr. Garstin in his remarks upon Act III of 1869, and the position of tahsildars under Regulation IX of 1822. But the most important, by far, of his minor suggestions is that of giving greater finality to decisions of Collectors, divisional officers and tahsildars, by restricting appeals. This matter is beset with difficulties, but is of much importance. The Board are requested to favor Government with their opinion upon it, and to endeavour to devise practical proposals which will attain the object in view without risk of denial of justice.

32. Besides the proposals of reform, all of great importance and interest, brought forward by Mr. Garstin, there are a few others which have suggested themselves to Government, and which may be appropriately dealt with here.

33. In some districts it is the practice to make divisional officers compile and furnish all periodical reports and returns complete to the Collector's office, where the district reports and returns are made up from them. In others, the information required is got direct from the taluks and digested and compiled in the Collector's office, the divisional officers not being called on, unless opinions or reports on special points are wanted. The latter is the proper course, as the Collector's office is specially organised for such work, while the divisional offices work which other respects also, there is a tendency to transfer to divisional offices are overthe Collector's office ought to do. The result is that divisional offices are overwhelmed with work for which they are neither intended nor suited, and are kept stationary to get through it, while their proper work is neglected. Of course arrangements should be made to keep divisional officers informed of correspondence between the Collector's office and Tahsildars, the papers either passing through the divisional office, or copies being sent for the divisional officer's information. As proposed by Mr. Garstin, the submission of separate jamabandi reports by Sub-Collectors should be discontinued.

34. The power of nominating to the higher offices, tahsildar's, deputy tahsildar's and taluk sheristadar's posts, which is now vested in the Sub-Collectors as regards their own divisions, should be taken away. It interferes grievously with the proper organisation of the superior staff of the district,—a matter in which the Collector is mainly interested, and in which he should be entirely free as well as responsible. The Collector will of course consult the Sub-Collector invariably before making his selection.

35. The system of registering volunteers, who are to have a prior claim on vacancies which may arise in the paid staff, should be absolutely prohibited, as tending to deteriorate the lower ranks of the service. The advantage of partial training being obtained before men begin to draw pay is more than counterbalanced by the fact that no men will register themselves as volunteers with a prospect ... four or five years without pay, except such as have no chance of getting into the service on their merits. The presence of a number of unpaid men in the public offices is also objectionable, and should be entirely unnecessary in future. The system should, therefore, be put a stop to, no more volunteers being registered wherever it prevails.

36. The Government are further of opinion that an increase in the power of Collectors to punish tahsildars and deputy tahsildars is essential. At present in ... ny cases in which fine is not a suitable punishment, these officers escape

altogether owing to Collectors being unwilling to move the Board and Government to take action; and discipline in the districts is much prejudiced in consequence. His Excellency in Council is pleased to direct that in future Collectors shall have power to order transfers involving loss of salary (but not degradation of rank), and suspension for any period not exceeding six months, of tahsildars and deputy tahsildars, subject of course to appeal in every case.

37. Lastly, the Government are of opinion that measures are called for to encourage graduates of the University to seek employment in the revenue service, and to facilitate their admission into the higher grades of it. The employment of these men has been of great benefit to the administration, both in increased efficiency and still more in increased purity. What is known as the twenty-five years' order acts, in the opinion of Government, to deter many young men from proceeding to a degree; and though the average age at which the B.A. degree is taken is considerably less than twenty-five years, many more graduates would, if exempted from the rule, qualify themselves by passing the Special Tests after taking their degrees. His Excellency the Governor in Council will, therefore, apply to the Government of India for sanction to dispense with the rule, subject to the usual conditions as to ultimate pensionary claims, in the cases of all graduates who may be nominated to the public service after twenty-five years of age. Further, he is of opinion that the superior intelligence of which young men who have passed the University standards have given proofs warrants the reduction in their favour of the period of probationary service in minor appointments prescribed as qualification for the responsible post of tahsildar. Accordingly the period of three years prescribed will be reduced to two years for men who have passed the First in Arts Examination and to one year for those who possess the B.A. degree. Such men will, of course, still be subject to the Special Tests. Also, orders will issue in the Educational Department providing that at and after the examination of 1885, no persons will be permitted to appear for the higher grade revenue test who are not F.A. men or graduates, except men now in the service in the Revenue Department, who will be permitted to enter at any examination up to and including that of the year 1889.

38. The Board of Revenue will make such amendments of their standing orders as may be rendered necessary by this order.

(True Extract.)

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

To J. H. Garstin, Esq., C.S.I.
To the Board of Revenue.
" Director of Revenue Settlement and Agriculture.
" Judicial Department.
" Financial "
" Accountant-General.
" Educational Department.

Exd. F. R. Bantleman.

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REVENUE.

Encl.

G.O., 18th March 1884, No. 396.

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22-5-96.

13-7-04.

MARCH.

Revision of Revenue Establishme

Orders passed on Mr. Garstin's regarding —.