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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 1801, Kreas
~~B.P. No.~~ ~~Mis.~~

Dated 5. 9. 1885. ~~19~~

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Government of Madras.

REVENUE DEPARTMENT.

Read.
Regd. } 1885.

Enclosures
Spare copies

G.O., No. 1001, 5th September 1885.

SEPTEMBER.

Reorganization of the Board of Revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following papers :—

Proceedings of the Board of Revenue, dated 7th May 1885, No. 1361.

Read—G.O., dated 15th October 1884, No. 1135, Revenue.

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

Read—also the following letter from H. W. BLISS, Esq., Commissioner of Salt and Abkári Revenue, to the Secretary to the Board of Revenue, dated 6th January 1885, No. 78 :—

I have the honour to submit the report called for in the Board's memorandum, No. 5874, dated 18th November 1884, on paragraph 7 of G.O., 15th October 1884, No. 1135, Revenue.

2. The question referred for my opinion is the office establishment the Commissioner of Salt and Abkári Revenue will require if appointed a Member of the Board with special charge of certain specified subjects. The Government remark with respect to it :—

"The Board will understand that, in effecting the redistribution of the office (*i.e.*, the Revenue Board office), the cost of the separate establishments must not be allowed to exceed that of the present offices of the Board and of the head-quarter offices of the Director of Revenue Settlement and Commissioner of Salt Revenue;" and that "as to the second Secretary, who is to be assigned to the Commissioner of Separate Revenue, the question is complicated with the arrangements which may be necessary in the Salt and Abkári Departments and with the proposed modification of the staff of the Collectorate of Sea Customs and Madras."

3. As to this, I would, in the first place, very respectfully submit that it is quite impossible that the cost of the future separate establishments shall not exceed the cost of the existing offices of the Board and of the Director of Revenue Settlement and of the Commissioner of Salt Revenue. The whole object of the changes under discussion in the papers of which the Government order under reference forms a part, is to improve the administration; and it is out of the question to effect administrative improvements, unless an adequate increase of establishments is allowed. To give a simple instance, one of the first things I found necessary, on appointment to the office of Commissioner of Abkári, was to obtain monthly, instead of quarterly, returns of the consumption of spirits, of the number of shops open, etc. Clearly, this means additional work; and for additional work additional hands are required. Unless, therefore, the existing offices are unnecessarily strong, which, so far as this office is concerned, is certainly not the case, it is, in my opinion, impossible to comply with the orders of Government, save at a great sacrifice of efficiency. The fact is not one to be greatly regretted, for there is no reason to doubt that the increased expenditure inseparable from improved administration will, in the end, be amply remunerative.

4. With regard to the assignment of a Secretary to the Commissioner of Separate Revenue, I have no hesitation in saying that that officer will not be able to discharge any duties other than those of Secretary. They will be quite sufficient of themselves fully to occupy his time. He cannot possibly undertake any executive duties in connection with the Sea Customs or with any other department. It will be necessary, therefore, to make other arrangements for the working of the Town Abkári and of the Sea Customs.

5. The Town Abkári occupies now, I understand, but a small part of the time and personal attention of the Town Deputy Collector. It should be placed, I consider, under a separate officer, who should have nothing else to attend to. I would propose an inspector of the combined Salt and Abkári Departments, whom I would place under the direct orders of the Additional Deputy Commissioner, whose appointment I have already stated to be essential at an early date if a breakdown is to be avoided (*vide* G.O., 8th December 1884, No. 1365, Revenue). It is hazardous to prophesy, but I am sanguine that any money which may be spent on the better supervision of the Town Abkári will be recouped ten times over in the very first year.

6. Then, as to the Sea Customs, an officer of the standing of Deputy Commissioner could no doubt discharge with efficiency the duties now performed by the Collector; but the arrangement will, in my opinion, be undesirable and the reverse of economical. A great part of the work of the Sea Customs-house consists in the passing of the bills of entry, boat-notes, and other petty routine papers, which it would be an egregious waste of power to require an officer of any standing to dispose of; I think, therefore, the Customs Deputy Collector, or some officer of like position, will always be required. The Deputy Commissioner in charge of Customs would then have but little to do, though his daily presence at the Customs-house would still be essential. He would always be too junior an officer to be appointed Chairman of the Port Trust,—a new office about to be created, and certain to be much more conveniently filled by the Customs Collector than by any one else. He could not discharge any of the duties of Collector of Madras, for which another officer,—for obvious reasons a man of standing and on comparatively high pay,—would be required. On the whole, I trust I may be permitted to say, I can see no advantage in any alterations of the existing arrangements as to Customs. No economies can result therefrom, nor will the efficiency of the administration be promoted by the reduction of the pay of the Collector and the consequent appointment of a junior officer to a post which, if not arduous, is nevertheless very confidential, and involves duties of great delicacy. The Collector of Madras is necessarily informed of the private affairs of almost every European family in the Presidency, so far as they have to be embodied in documents executed, in the first instance, in England; and the European community may reasonably demand that the post shall always be filled by an officer of standing.

7. I enclose a statement showing the office establishment which will, in my opinion, be required by the Commissioner of Separate Revenue. The departments into which it would be necessary to organise the office are as follow:—

(i) Account Department, comprising all that relates to the salary and allowances, to the leave and to the pensions, of the establishments of all branches; salt treasury accounts; salt statistics; petty construction and repairs; salt department budget and administration report; fish-curing; and all correspondence with the Accountant-General.

(ii) Customs and Trade Registration.

(iii) Opium and Abkári, including statistics, budgets and administration reports of those departments.

(iv) Salt and General Administration, including all matters relating to the discipline of all the establishments.

(v) The Correspondence Department, for the fair-copying and despatch of all papers, including registration, indexing, records and the correction of proofs.

(vi) The Store and Cash Department, including all credit transactions.

8. My Account Department will need little alteration. I find it necessary, however, to improve the position of the accountant in charge of salt statistics, budget, administration report, &c., (who now draws only Rs. 85), so as to obtain the services of a man who can be, to a certain extent, independent of the head accountant, who will have quite enough work to do in the branches of the Account Department, which will be in his personal charge. If the office of deputy head accountant, as I would call it, is created, that officer can be left to bring up papers to the Commissioner or to the Secretary or to the Personal Assistant (whom I would then call Assistant Secretary) without reference to the head accountant, except in cases of difficulty. A third auditor will be necessary for the third Deputy Commissioner's division. A muchi and an additional attender are also required for this department. In this, as in other cases, I have made certain adjustments of the rates of pay of different hands, in order to provide a suitable scale of salaries throughout the office generally.

9. To the Customs and Trade Registration Department, I propose to transfer the whole of that part of the Board's establishment which now deals with the latter subject in their office. The chief modification which seems advisable is to reduce the pay of the first accountant of this department to the general level (Rs. 100 rising to 150), at which I have fixed the pay of other heads of departments, the head accountant excepted. This department should be able to find time for Customs references, which are not very numerous nor often difficult, as well as for its own proper work. It is for the Board and Government to consider whether it should not also deal with the statistics of land trade, which Government have proposed to put under the future Commissioner of Agriculture. I am myself of opinion that all statistics of trade, whether by sea or by land, should be compiled and reviewed by the same person.

10. No separate establishment having hitherto been employed in the Board's or in any other office for Opium and Abkári work, I can only estimate requirements very roughly. It may very possibly be that I have under-rated them. But if, as there is every reason to anticipate, a large increase should shortly take place in the revenue from these sources, the establishments necessary for their proper supervision will not be grudged.

11. In the Correspondence Department, I have provided for a superintendent on Rs. 100 and for an indexer and referencer on Rs. 75. The latter officer's duties will be very responsible, and, with so many subjects dealt with by the office, by no means easy.

12. In the Store Department, I have provided for the additional aid which seems necessary for the charge of Abkári stores, many of which are delicate instruments which have to be handled with care. It must not be forgotten that nearly the whole of the salt credit transactions of the Presidency, aggregating over fifty lakhs of rupees per annum, pass through this department, the duties of the head of which are, therefore, very responsible.

13. The total sanctioned cost of my office, as at present constituted, including the clerks lately temporarily sanctioned for Abkári, but excluding my Personal Assistant and the inspector now on special duty in my office, is Rs. 1,856 per mensem. The sanctioned cost of the Trade Registration Department of the Board's office is Rs. 944 per mensem. The two together cost Rs. 2,800 per mensem. The total estimated cost of the office of the Commissioner of Separate Revenue is Rs. 3,375–8–0 per mensem. An additional sum of Rs. 575–8–0 per mensem will, therefore, be required, to be found, if possible, by the allotment of so much out of the present cost of the Board's office, the "Cutcherry," and Trade Registration Department excluded.

14. If Government should be pleased to accept my views as to the administration of the Sea Customs, and if the supervision of the Orissa Salt Department is made over to this office, the superior staff of the Salt, Customs, Opium and Abkári

Departments in this and in the Bombay Presidency will compare as follows, so far as I can ascertain :—

Designation.	Madras.		Bombay.	
	Number	Rate per mensem.	Number.	Rate per mensem.
Commissioner	1	Rs. 3,000	1	Rs. 3,000
Collector of Sea Customs and of the Madras District	1	1,800 * or 2,333	..	..
Collector of Customs	..	..	1	2,000 *† or 2,525
Collector of Bombay (also Superintendent of Stamps and Stationery)	..	..	1	2,000 *† or 3,523
Personal Assistant to Commissioner	..	..	1	400
Deputy (or Assistant) Collectors of Customs	1	500	8	1,566 ‡
Superintendent of Preventive Service	..	..	1	416
Collector of Salt Revenue	..	..	1	1,800
Deputy Commissioner (or Collector) of Salt Revenue	3	4,000 §	2	2,250
Assistant do. do. do.	11	1,000 §	12	6,750 †
Secretary to Commissioner	1	1,700 §	..	..
Total ..	18	18,000 * or 18,533	29	20,750 * or 21,833

15. *Customs and Opium administration* requires, of course, a much stronger staff in Bombay than here. The Salt and Abkári Departments of this Presidency cover, however, so much larger an area than in Bombay that I trust the above comparison will be held to show that my proposals are moderate. I have no means of making a comparison of office establishments, but I am sure that my estimate is not unduly high.

16. As the Commissioner of Separate Revenue is to be a Member of the Board of Revenue, and to have a voice in the disposal of "Full-Board subjects," and as he will require access to the existing records of the Board, it will be necessary that his office should be in the same building. It is for the Board and Government to decide how this can be arranged for.

17. While on this subject, I venture to point out that the dealings of the Commissioner of Separate Revenue with the ordinary district staff must be frequent under any proper system of working the Opium and Abkári revenue. It would be impossible, as well as most unwise, to attempt to dispense with their aid. But in this case questions involving the "conduct of public officers," in which the Commissioner stood on one side and a covenanted officer was on the other, might easily arise. If so, there can be no question but that the Commissioner's hands would be greatly strengthened by the "conduct of public officers" being made a "Full-Board subject." No doubt the Commissioner of Separate Revenue should have full power of dealing with his men, as Government say. So should the other Commissioners. But I venture to suggest that an exception should be made in the case of covenanted officers.

* According as the Collectors are junior or senior.
† Including local allowances.
‡ " personal allowances.
§ Average of rising rates of pay calculated as prescribed.
‖ Includes Personal Assistant (future Assistant Secretary) to the Commissioner

Extract No. 1.

Statement showing the Establishments required for the proposed Office of the Commissioner of Separate Revenue.

Future establishment.

Nos.	Designation.	Rate of pay.	Pay.
		Rs.	Rs.
1	Head Accountant, on Rs. 150 to 200	* 187½	187
1	Deputy Head Accountant, on Rs. 100 to 150	* 137½	137
8	Auditors, on Rs. 85 each	283⅓	2,266
1	Accountant	75	75
1	Do.	60	60
1	Do.	45	45
1	Do.	40	40
1	Do.	30	30
1	Accountants, on Rs. 26 each	26	26
2	Do.	25	50
1	Do.	20	20
3	Attenders	10	30
1	Messenger	10	10
19			1,060

Present strength of Office of Commissioner of Salt and Abkári Revenue and of portion of Revenue Board's Office to be transferred to Commissioner of Separate Revenue.

Nos.	Designation.	Rate of pay.	Pay.
		Rs.	Rs.
1	Head Accountant, on Rs. 150 to 200	* 187½	187
2	Accountants, on Rs. 100 each	200	200
1	Accountant	85	85
1	Do.	80	80
1	Do.	40	40
1	Do.	30	30
2	Accountants, on Rs. 26 each	52	52
1	Do.	30	30
1	Do.	26	26
1	Do.	20	20
1	Do.	10	10
17			944

Nos.	Designation.	Rate of pay.	Pay.
		Rs.	Rs.
1	Head Accountant	* 187½	187
1	Accountant	100	100
1	Do.	80	80
1	Do.	60	60
1	Do.	45	45
2	Accountants, on Rs. 40 each	80	80
1	Do.	30	30
1	Do.	26	26
1	Moonshi	20	20
1	Attender	10	10
1	Peon	7	7
14			674

Nos.	Designation.	Rate of pay.	Pay.
		Rs.	Rs.
1	Head Accountant	* 187½	187
2	Accountants, on Rs. 100 each	200	200
1	Accountant	85	85
1	Do.	80	80
1	Do.	40	40
1	Do.	30	30
2	Accountants, on Rs. 26 each	52	52
1	Do.	30	30
1	Do.	26	26
1	Do.	20	20
1	Do.	10	10
13			944

Nos.	Designation.	Rate of pay.	Pay.
		Rs.	Rs.
1	Head Clerk and Accountant, on Rs. 100 to 150	* 137½	137
3	Accountants	75	225
1	Do.	60	60
1	Do.	50	50
2	Accountants, on Rs. 45 each	90	90
1	Do.	40	40
1	Do.	30	30
1	Do.	25	25
1	Do.	20	20
2	Do.	20	40
1	Moonshi		12
1	Attender		10
1	Peon		7
16			876

Difference.

Nos.	Pay.
	Rs.
+ 2	+ 137½
—	— 674

Establishment proposed for Separate Revenue.

Revenue and Judicial Department.

Audit of salaries and leave and other allowances, cash account, establishment bills, contingencies and repairs.
Statistics, Returns, administration report, and annual returns.
One Accountant, on Rs. 40 each
Do. do. do. 30 " "
Do. do. do. 26 " "
Accountants, on Rs. 26 each
Do. do. do. 25 " "
Do. do. do. 20 " "
Attender
Messenger

Customs and Trade Department.

The exact duties of each head cannot be stated for want of information as to the Sea office.
Accountant
Do.
Do.
Do.
Do.
Do.
Do.
Moonshy
Attender
Peon

* Mean Pay.

Statement showing the Establishments required for the proposed Office of the Commissioner of Separate Revenue—*contd.*

Future Establishment.				Present strength of Offices of Commissioner of Salt and Abkári Revenue and of portion of Revenue Board's Office to be transferred to Commissioner of Separate Revenue.			Difference.	
No.	Designation.	Pay.	Duties.	No.	Designation.	Pay.	No.	Pay.
	Opium and Abkári Department.							
1	Head Clerk and Accountant, on Rs. 100 to 150	* 137½	Correspondence and general supervision.			Rs.		Rs.
3	Accountant	75	Statistics.	1	Accountant	+ 50		
1	Do.	35	General.	1	Do.	+ 25		
1	Do.	25		1	Attender	+ 10		
1	Attender	10						
6		282½		3		85	+ 3	+ 197½
	Salt Department and General Administration.							
1	Head Clerk, on Rs. 100 to 150	* 137½	General.	1	Head Clerk, on Rs. 100 to 150	* 137½	..	..
1	Circuit Clerk	75		1	Drafting Clerk	75	..	..
1	Clerk	35						
1	Attender	10						
4		257½		2		212½	+ 2	+ 45
	Correspondence Department.							
1	Superintendent	100	Supervision of establishment, examination of bill copies and precis, Office Attendance Register.	1	Clerk	50		
1	Indexer and Referencer	75		1	Record-keeper	50		
1	Clerk	50	Record-keeper.	1	Clerk	40		
1	Do.	40		1	English Writer, Account Department	40		
2	Clerks, on Rs. 35 each	70	General duty.	1	Indexer and Registrar	35		
2	Do. „ 30 „	60		1	Assistant Record-keeper	25		
5	Do. „ 25 „	125	One Assistant Record-keeper, one under Indexer and Referencer, one Registrar, one Despatcher, one General duty.	1	Despatching Clerk	25		
				2	Copyists, on Rs. 25 each	50		
				1	Assistant English Writer, Account Department	* 50		
2	Do. „ 20 „	40	General duty.	2	Attenders, on Rs. 10 each	20		
2	Attenders on Rs. 10 each	20		1	Mochy	10		
1	Mochy	14						
16		594		10		395	+ 6	+ 199
	Store and Cash Department.							
1	Cash and Storekeeper	80	Credit transactions and charge of cash and stores.	1	Cash-keeper	80		
1	Assistant Storekeeper	25	General.	1	Store-Clerk	15		
1	Store Clerk	25		1	Store Lascar	8		
1	Store Lascar	8						
4		138		3		103	+ 1	+ 36
	Establishment.							
1	Peesman	16		1	Peesman	15		
1	Jemadar	12	In attendance on the Commissioner.	1	Jemadar	12		
1	Duffadar	10	In charge of the office Peons.	1	Duffadar	10		
9	Peons on Rs. 8 each	72	Six in attendance on Commissioner, three on Secretary.	9	Peons on Rs. 8 each	48		
6	Do. „ 7 „	42	Two in attendance on Assistant Secretary, four in Office.	6	Do. „ 7 „	42		
1	Bahman	7		1	Bahman	7		
1	Masalgi	6		1	Masalgi	6		
1	Sweeper	5		1	Sweeper	5		
31		175		18		145	+ 3	+ 24
95		3,374½		50		2,809	+ 10	+ 570½

* Mean pay.

† Temporarily sanctioned in G.O. No. 1855, Revenue, dated 8th December 1884.

(Signed) H. W. BLISS,
Commissioner of Salt and Abkári Revenue.

Resolution—dated 7th May 1885, No. 1561.

In the order read above, the Government review the Board's Proceedings dated 4th September 1884, No. 3102, and, after indicating the lines upon which the Board is to be reconstituted, say that they must insist upon the separation of the offices and of the correspondence and proceedings in the departments to be administered by the several Members and Commissioners; for, if this be not effected, the separation of the work will not be real, nor will individual administration be secured. The Board are then directed to prepare a proposition statement in which the redistribution of the office is to be set out; but they are, at the same time, informed that the total cost of the several departments is not to exceed that of the present offices of the Board, the Director of Settlement and Agriculture, and the Commissioner of Salt Revenue. The Board are instructed further to take the present opportunity to devise measures for the reduction of their correspondence and work, while Government, in modification of their original scheme, accede to the Board's proposal regarding the pay of the two Secretaries,—one for the Land Revenue Member, and one for the Member in charge of Separate Revenue,—and these officers will accordingly draw salaries of Rs. 1,500, rising to Rs. 1,800 a-month.

2. The Board, in obedience to these instructions, have given the most careful attention to the two subjects involved, namely, (*a*) the distribution of establishments, and (*b*) the reduction of work, and now resolve to lay before Government the result of their deliberations.

3. At paragraph 3 of his letter read above, the Commissioner of Salt and Abkári Revenue takes exception to the instruction of Government that, in effecting the redistribution of the office establishments, no additional cost is to be incurred, and argues that it is impossible to carry out improvements in administration without increasing establishments and consequently their cost. Without accepting this dictum as a necessary truism, the Board, in their endeavours to carry out the instruction referred to, have found it beyond their power to make reasonable proposals for distribution of their establishment into sections on the basis laid down, with any degree of confidence that the work to be performed would be efficiently executed.

4. The principle, therefore, which the Board have been constrained to adopt has been to ascertain, as accurately as possible, what part of their existing establishment will be needed for the Land Revenue Commissioners to enable them to cope with that part of the Board's present work, which will remain to them when the Commissioners of Agriculture and of Separate Revenue have taken charge of the subjects appertaining to the departments which these officers are to administer.

5. To enable them to form an opinion upon this point, the Board have examined, in detail, the disposal lists of their Proceedings passed during the year 1884; and they find that (omitting Local Fund papers now transferred to Government, together with the establishment which has hitherto dealt with them in this office) out of 21,065, the total number disposed of during the year, 15,373 appertain to the Land Revenue Commissioners, 3,147 to Settlement and Agriculture, and 2,485 to Separate Revenue under the Government scheme; while in regard to the latter departments, it must be remembered that a large portion of the work, which now comes to the Board in connection with such subjects as Settlement, Agriculture and Salt, will, in future, stop with the Commissioners without entailing additional labor on them. Work connected with these subjects will, in fact, be reduced; that portion of it which is now done by the Board being eliminated.

6. Omitting the Secretariats, the monthly cost of the entire establishment of the Revenue Boards (exclusive of the Local Fund Department, which has just been transferred to Government) is Rs. 6,699; the total number of employés being 146. This establishment is distributed as noted in the margin. Deducting Rs. 1,000, being the pay of the Head Sheristadar to be transferred

	Rs.
Account Branch (Cutcherry) ..	3,184
Correspondence Branch (Current) ..	2,305
Assistants	800
Peons, &c.	410
	6,699

to the Member in charge of Agriculture and Settlement, there remains for distribution the monthly sum of Rs. 5,699, and since, as shown below, it is absolutely necessary to retain for the Land Revenue Members the services of the two Assistants, a further sum of Rs. 800 must be deducted, and this will leave for division an establishment costing Rs. 4,899 a-month.

7. That the whole establishment is at present fully occupied admits of no question. In all branches of the office leave is given grudgingly, and the Correspondence or Current Department has been for years undermanned. According to the figures given above, the effect of the transfer of certain subjects to the Commissioners of Settlement and Agriculture and of Salt and Abkári will be to reduce the Board's work by about one-fourth; and, inasmuch as the trade statistics establishment, consisting of 24 clerks, accountants, &c., costing Rs. 944 a-month, will go to the Commissioner of Separate Revenue, and since this represents one-fifth of the whole distributable staff, it seems probable that the relief afforded will be little, if at all, more than sufficient to place the office on a proper footing of efficiency. But, although disposed to doubt whether any transfer of establishment to the departments to be newly constituted can be made with due regard to efficient working, the Board have drawn up a scheme in accordance with the instructions of Government, under which it may be possible to carry on the Board's work in accordance with the plan sketched, so far as the Land Revenue and perhaps also the Settlement and Agricultural Members are considered. In regard to the establishment of the Commissioner of Separate Revenue, Mr. Bliss asks for an increase of Rs. 5754 a-month, after taking credit for Rs. 67½ to be saved from the Board's present trade establishment.

8. The accompanying statement gives the particulars of the distribution which the Board would propose, and upon this statement the following remarks are offered:—

First, as regards the Account Department, the following accountants may be transferred to Mr. Wilson:—

Land Revenue or Agriculture, &c.

		Rs.
1	Accountant	200
3	Accountants, at Rs. 30 each	90
3	„ at „ 25 „	75
	Total ..	365

Land Trade Statistics.

3	Accountants, at Rs. 30 each	90
	Total ..	455

To the Commissioner of Separate Revenue the following establishment may be assigned:—

Trade (Seaborne) Department.

		Rs.
1	Chief Accountant	200
1	Accountant	100
1	„	60
1	„	50
1	„	45
1	„	40
2	Accountants, at Rs. 35 each	70
5	„ at „ 30 „	150
8	„ at „ 25 „	200
1	Mughi	12
1	Attender	10
1	Peon	7
	Total ..	944

This will serve in the Account Department the following establishment under the Land Revenue Commissioners:—

		Rs.
1	Head Accountant	250
1	Accountant	175
1	,,	150
3	,,	80
1	,,	50
2	,,	50
6	Accountants at Rs. 25 each	150
	Total ..	785

Thus the present clerical establishment of the Cutchery will be disposed as follows:—

		Rs.
* Rate to remain, at Rs. 25, to be transferred from current Department	Land Revenue Members	785 *
	Separate Revenue Member	344 *
* Besides the records.	Settlement and Agriculture Member ..	455
	Total ..	2,184

9. *Secondly*, in regard to the Correspondence or Current Department, the Board would point out that the distribution made in the statement is proposed in hope that the portion retained will suffice to perform the scriptory work which will remain to the Land Revenue Commissioners; but they feel by no means confident that it will be found sufficient. They observe that Government constantly insist upon reduction in charges incurred on account of printing the Board's Proceedings in the Government Press; and if economy in this direction is to be effected, a corresponding increase of manuscript work, and consequently in the number of copyists must necessarily ensue.

10. The Current Department is divided into three branches:—

	Rs. (average)	
(*a*)	Rs. 870	(*a*) Records,
(*b*)	93	(*b*) Petitions
(*c*)	1,000	(*c*) Correspondence.

11. For the records up to date of the re-organization, it is desirable to retain a staff common to all the Commissioners, and for this purpose the following establishment will be required:—

Record Branch, existing staff	Per mensem.		Rs.
1 Record-keeper	125	1 Record-keeper	125
1 Clerk	100	1 Clerk	50
2 Clerks at Rs. 50 each	100	1 ,, ...	50
3 Clerks at Rs. 40 each	120	2 Clerks at Rs. 25 each	75
4 ,, at ,, 25 ,, ...	100		
Total ..	545	Total ..	285

This will leave five hands available for distribution, viz.:—

	Rs.
3 Clerks	90
1 ,, ...	40
2 Clerks at Rs. 35 each	70
1 Clerk	25
Total ..	185

12. The Petition Branch * is composed of seven hands. Of these, it will be necessary to retain six, viz.:—

* *Petition Branch, existing staff.*	Per mensem. Rs.		Rs.
1 Translator	100	1 Translator	100
1 Clerk	60	1 Clerk	60
1 ,, ...	50	1 ,, ...	50
1 ,, ...	40	1 ,, ...	40
1 ,, ...	35	1 ,, ...	35
2 Clerks at Rs. 25 each	50	1 ,, ...	25
Total ..	335		310

The bulk of the petitions received, about 4,000 a year, are appeals from village and other officers dismissed or otherwise punished, and appeals from judgments under Regulation VI of 1831. It is improbable that the number of petitions to be disposed of in the future by the Land Revenue Commissioners will be much less than the number which now comes to the Board. Nevertheless, as a tentative measure, one of the present staff may be allowed for distribution, viz.:—

One Clerk .. .. .. Rs. 25

13. Coming now to the Correspondence Branch, which (omitting the Registrar) is composed of 21 hands, the Board make the following preliminary observations. This branch of the office † establishment was placed upon its present footing in the year 1866, when all Proceedings of the Board were printed. To the establishment as then revised there has been only one addition, viz., that of two clerks, in 1870 when what is called the "Miscellaneous Series" of Proceedings was introduced,—a change which threw upon the office a large additional amount of clerical work. The Board's late Registrar, Mr. Haughton, frequently brought to notice the inadequacy of the establishment to cope with the constantly increasing work; but the Board refrained, from time to time, from proposing the increase required, knowing what difficult Government experience in providing funds for permanent increase of establishment. On more than one occasion unsuccessful applications have been made for an increase in the Secretariat staff, and there was no ground for hoping that proposals for augmenting the clerical establishment would be more successful. Rather more than a year ago, a further attempt to obtain the much-needed assistance was made by the Board's present Registrar, Mr. Clark, and this application, though admitted to be reasonable by the Secretary, was ordered to lie over, in view of impending changes; meanwhile, the work of the Board has gone on increasing, the total number of papers dealt with in 1884 was, as compared with 1864, nearly double (97 per cent. increase), and as compared with 1874, nearly half as much again (43·6 per cent. increase). There is reason to fear that in time of great pressure recourse is had to the Press, and that printing is resorted to as the only available means of relief to the Correspondence Branch, when, if the copying staff were stronger, Proceedings might be issued in manuscript.

† *Correspondence Branch, existing staff.*

	Per mensem. Rs.
1 Deputy Registrar	150
1 Indexer	125
1 Head Clerk	100
1 Clerk	80
1 ,, ...	70
1 ,, ...	60
2 Clerks at Rs. 50 each	100
3 ,, at ,, 40 ,, ...	120
4 ,, at ,, 35 ,, ...	140
6 ,, at ,, 30 ,, ...	180
3 ,, at ,, 25 ,, ...	75
Total ..	1,200

14. Considering these facts, and bearing in mind the reduction of work to be expected, in consequence of the transfer of certain subjects to Messrs. Wilson and Bliss, the Board, proceeding upon the principle of securing an efficient establishment for the Land Revenue Commissioners, submit the proposals in regard to this portion of their existing establishment shown on the statement. In the first place, it will

16. Of these, four will be wanted for the records of the Land Revenue Commissioners, viz:—

		Rs.
1	Record-keeper	80
1	Referencer	50
1	„	40
1	„	35
	Total ..	205

and there will remain three for transfer to the other Commissioners:—

		Rs.
1	Clerk	35
2	Clerks, at Rs. 25 each	50
	Total ..	85

who may be handed over to Mr. Bliss, thus further reducing the additional cost estimated by him from Rs. 575½ to Rs. 490½.

17. The staff of attendors, mauchis, peons, etc., is given in the margin. The total cost is Rs. 419 a month.

Per mensem.		Rs.
Cutcherry.		
1	Mauchi	15
1	Attender	12
3	Peons at Rs. 8 each	24
2	Do. at „ 7 „	14
1	Massalchi	6
	Total ..	71
Current, etc., Departments.		
1	Attender	12
1	Do.	10
2	Attenders at Rs. 8 each	16
1	Mauchi	15
1	Do.	12
2	Mauchis at Rs. 10 each	20
1	Jemadar	15
3	Duffadars	12
11	Peons at Rs. 8 each	88
16	Do. at „ 7 „	112
1	Massalchi	6
2	Sweepers at Rs. 5 each	10
1	Toty	5
1	Waterman	6
	Total ..	339

18. Of this establishment the following will be required for the Land Revenue Commissioners' Office:—

Per mensem.		Rs.
1	Mauchi (travelling)	15
1	Do. } Office	12
1	Do. }	10
1	Jemadar	15
1	Duffadar	12
4	Peons (for Commissioners) at Rs. 8 each	32
4	Peons (for Commissioners) at Rs. 7 each	28
3	Peons for Secretary at Rs. 8 each.	24
1	Peon for First Assistant	8
1	Do. for Second do.	8
1	Do. for Registrar	8
1	Do. for office	8
5	Peons at Rs. 7 each	35
4	Extra for Travelling Commissioners, at Rs. 7 each	28
1	Massalchi	6
2	Sweepers at Rs. 5 each	10
1	Toty	5
1	Waterman	6
1	Attender	12
1	Do.	10
2	Attendors at Rs. 8 each	16
	Total ..	308

[illegible] Commissioner Thomas in the 3 months' Department [illegible] Rs. 35 [illegible] up the complement [illegible] Rs. 1,185 a month. For the [illegible] Land Revenue Members the following

Per mensem.		Rs.
1	Head Clerk (on Upper Provinces)	80
1	Assistant Clerk	60
1	Accountant	60
1	Typist	45
1	Copying Clerk	40
2	„ Clerks at Rs. 30 each	60
3	„ „ „ 25 „	75
3	„ „ „ 20 „	60
1	Registering Clerk	30
1	Assistant	25
1	Cash and Account Clerk	50
1	Peon Clerk	35
1	Despatcher	40
1	Assistant Despatcher	30
1	Daftry and Record-keeper	70
1	Cancelling Clerk	100
1	„	50
	Total ..	1,065

Per mensem.				Rs.
* Records	..	5	..	383
Pat Cleri	..	1	..	25 *
Correspondence	..	1	..	80
	Total ..			280

15. This will leave one clerk on Rs. 80 undisposed of, and seven * in all for distribution, namely:—

Per mensem.		Rs.
Record Branch.		
1	Clerk	50
1	„	40
2	Clerks at Rs. 35 each	70
1	Clerk	25
	Total ..	185
Petition Branch.		
1	Clerk	25
Correspondence Branch.		
1	Clerk	80
	Total ..	290

This will leave—

	Per mensem.
	Rs.
1 Mushi	15
1 Do.	10
1 Attender	12
3 Peons at Rs. 8 each	24
5 Do. at „ 7 „	35
1 Massalchi	6
Total ..	102

of whom the attender, on Rs. 12, will be needed for the general records, and one on Rs. 10 and four on Rs. 8 will have to be newly entertained for that department. In other words, the balance of menial establishment remaining for transfer will be worth Rs. 48 a month.

19. Turning now to the higher staff, the following observations are offered. The Board's Secretariat consists at present of:

One Secretary, One Sub-Secretary,	One Head Sheristadar, and Two Assistants.

All of these, with the exception of the Second Assistant, are now over-worked, and in the new scheme it is absolutely necessary that relief should be afforded to the Secretariat officers if success is to be secured and a break-down avoided. The proposals under consideration contemplate that there shall be assigned one Secretary to the Land Revenue Commissioners, one Secretary to the Commissioner of Separate Revenue, and that the Board's Head Sheristadar be transferred to the Commissioner of Settlement and Agriculture. To these arrangements, so far as they affect the departments of Agriculture and of Separate Revenue, there would seem to be no objection. But it is otherwise in regard to the department of Land Revenue. The following is the present distribution of subjects between the Secretary and Sub-Secretary (but the former exercises a general supervision over the work of the latter) and among the Sheristadar and the First and Second Assistants:—

Drafting by Secretaries.

The subjects taken by the Secretary *are as follow:—*

*(1) Abkari.	(10) Miscellaneous.
(2) Act II of 1864 (Madras).	(11) Regulation VII of 1817.
(3) Act VIII of 1865.	*(12) Salt.
(4) Budget.	*(13) Settlement.
*(5) Customs and Marine.	*(14) Statistics.
(6) Establishments.	(15) Suits.
(7) Inams and Zemindaris.	*(16) Survey.
(8) Land Acquisition Act.	(17) Waste Lands.
(9) Land Revenue.	*(18) Irrigation Works.

The subjects taken by the Sub-Secretary *are as follow:—*

*(1) Agriculture.	(10) Public Health.
(2) Court of Wards and Regulation V of 1804.	(11) Public Officers, Conduct of.
(3) Forest Conservancy.	(12) Record, District.
(4) Indents.	(13) Regulation IX of 1829.
*(5) Local Funds.	(14) Regulation VI of 1831.
(6) Petitions and Appeals.	(15) Special Funds.
(7) Petty Construction and Repairs.	(16) Stamps.
(8) Post, District.	(17) Weights and Measures.
(9) Press, District.	(18) Works, Public.
	(19) Yeomiahs and Pensions.

The subjects usually referred to the Head Sheristadar are as follow:—

(1) Administration Reports.	*(18) Irrigation and Inams.
(2) Alienation Statement.	* „ Inspection Reports.
(3) Budget, Imperial and Provincial.	(19) Land Cess.
*(4) Budget, Detailed.	(20) Land Revenue.
(5) Census.	(21) Miscellaneous.
*(6) Cotton and Tea Statement.	(22) Peons, Allowances to.
*(7) Cotton Report.	* (23) Peons, Distribution and Number of.
*(8) Crop Statement.	(24) Police Service Lands.
(9) Court of Wards.	* (25) Salt.
(10) Demand, Collection and Balance Statements.	* (26) Season Reports.
	(27) Stamps.
(11) District Post.	(28) Suits, Land.
(12) Estates, Sub-Division and sale of—	* (29) Taccavi.
(13) Extra charges, Estimate of—	(30) Temporary Encroachment of—
*(14) Government Farms.	(31) Weights and Measures.
(15) Individuals thrown out of employment.	(32) Wild Animals, Destruction of—

The subjects usually referred to the First Assistant are as follow:—

*(1) Abkari.	(7) Suits.
(2) Drafting from remarks of Members and Secretary.	* (8) Opium.
(3) Standing Orders.	(9) Legal Questions.

The subjects usually referred to the Second Assistant are as follow:—

(1) Appointment of Tahsildars and Deputy Tahsildars, &c.	(4) Refunds.
(2) Compensation.	* (5) Transfer.
(3) Yeomiahs.	(6) Trees.

The subjects marked with an asterisk will be transferred.

20. To the Secretary are now allotted subjects classed under eighteen heads, and he has also to deal with all subjects which come up from the Sheristadar and the Assistants before they are circulated to Members, and to scrutinize, before despatch, all papers which have been passed in circulation by the Sub-Secretary. In addition to this the Secretary has to exercise a general control over the office, grant leave, &c., and to send out a vast number of telegrams, reminders, references and official memoranda. Of the several subjects (eighty in all as now classified) assigned to the five Secretariat officers, the proposals under consideration provide for the transfer of 21 from the Land Revenue Department and the transfer to it of the Inam Commissioner's work, the nett result being, by this rough calculation, a reduction of work by one-fourth,—a result which approximates closely to that obtained by examining the disposal lists. That the work which now devolves upon the Board's Head Sheristadar is inordinately heavy, and is, in fact, more than, with the greatest diligence, he can possibly get through, without the occasional accumulation of arrears, admits of no question. The changes contemplated involve the transfer of this officer to the Agricultural Department, and with him he will carry a large portion, about one-third, of his present work. His place in the Account Department will have to be taken by the Board's First Assistant, who will find ample occupation in that part of the Cutcherry work which will remain, and will not have time to attend to any of the subjects at present assigned to him.

21. The new scheme will reduce the number of Secretaries available for the disposal of these matters from two to one, who will thus be left with no less than 28 subjects to deal with at first hand, *plus* 20 more which will come up from the Cutcherry, *plus* 10 now dealt with, in the first instance, by the Assistants. Of these latter, the Second Assistant might take—

Standing Orders,	Yeomiahs,
Suits,	Inams and Drafting,
Legal Questions,	

which would give him quite enough to do, while the remainder:

Appointments and Leave,
Compensation and Alienation Statements,
Refunds and Rewards,

might be assigned to the Registrar, who will certainly find therein, combined with the general control of the office, sufficient work to occupy all his time.

22. This appears to the Board to be the distribution most suitable under the arrangements contemplated by Government; but it has to be considered whether a single Secretary could possibly get through the work which will thus fall to his share. From the experience of the past, the Board think that the conclusion is inevitable,—he could not. For years past, the Board have had cause to complain that their Secretariat Staff has been numerically weak, so much so, that the Secretary to the Board is generally regarded as the hardest-worked official in the service, and one of the objects of the scheme under consideration is to afford relief to that staff; but, so far from accomplishing this, the Secretary to the Land Revenue Commissioners will have to bear a burden compared with which that of the Board's present Secretary is light. From the list of subjects now assigned to the Secretary, seven will be transferred, of which three are heavy at time; and, on the other hand, he will receive from the Sub-Secretary's list no less than seventeen subjects, of which four * at least are constantly heavy. The Board have no hesitation in recording their very decided opinion that in such circumstances the work of the office of the Land Revenue Members cannot possibly be carried on in a satisfactory manner. If, therefore, the scheme is to work properly, the appointment of a second Secretary to the Land Revenue Department is essential. He should be of the standing of a Senior Head Assistant, and his salary should be Rs. 1,200 a month, rising by annual increments to Rs. 1,500.

* Court of Wards.
Forests.
Conduct of Public Officers.
Petitions.

23. In G.O., dated 18th November 1884, No. 5106, the Board were informed that in carrying out the instructions issued to them regarding the re-organisation of their office, they were to consider themselves at liberty to propose any change they might think desirable in the pay and position of their Head Sheristadar. In this matter, the Board are not disposed to recommend that any change be made. In the scheme, as drawn up, the transfer of the Sheristadar to the Agricultural Department will practically place him in the position of Secretary to the Commissioner of Settlement and Agriculture, and his duties and responsibilities will be increased rather than diminished; and as regards the salary of the appointment, although, of course, it would be easy to reduce it, the Board are decidedly of opinion that being one of the very few prizes open to the Uncovenanted Revenue Service, it is undesirable to make any alteration.

24. In the foregoing proposals, the possible reduction of work, which is inculcated by Government, has not, it will be observed, been taken into account in estimating the establishment which will be required. The matter has, however, received the most careful attention at the Board's hands; but, with every wish to get rid of unnecessary correspondence, they have been unable to devise means for reducing it to an extent which would sensibly affect the strength of the establishment needed for carrying on the business of the office. The Board have examined seriatim the various classes of papers which, in connection with the various subjects entrusted to their administration, come before them in the course of business. Many papers may appear to be of no importance at first sight, but upon closer inspection, it is found that they come before the Board in accordance with some general principle of administration prescribed by law or by the Supreme Government. Of such are, for instance, applications for compensation by the grant of other land in exchange, reduction of peishcush and the like, for land lost to the holders by acts of Government, and so forth. Many of these applications are petty enough; but the rule, which requires that they should be dealt with by the central authority, is undoubtedly a wise and proper one, which, judging from their own experience, the Board are not prepared to recommend should be relaxed. The permanent alienation of revenue, whether little or much, is involved, and it would not be safe to entrust the disposal of such matters to local authorities.

25. But, although they have not been able to do much in the way of suggesting the reduction of work, the Board have done what they consider is possible in that direction, and accordingly invite the attention of Government to the following proposals. Speaking generally there are two ways in which the work, which now comes to the Board, may be diminished. It may be stopped *below* the Board or *at* the Board. In considering the details of this part of the subject, the Board have had before them a Note drawn up some years ago by their late experienced Head Sheristadar Mr. P. Chentsal Row, and they have carefully examined the suggestions made therein.

26. A good deal of time is occupied in disposing of matters connected with the defence of suits. The Board consider that the present practice must be maintained, and this for two reasons. The Collector, who, in the absence of the Board's control, would have to decide upon the answer or plaint, is ordinarily himself a party, and control is obviously necessary on that ground, since the question usually arises whether a suit is to be conducted at the public expense or not; and, in the second place, there is a distinct advantage in directing from a central office the conduct of business of this nature, as judgments may often be on record which, not having been reported, are unknown except in the central office, and in the particular districts in which the cases may have arisen. For these reasons, the Board are decidedly of opinion that no diminution of work in their office is possible here by stopping it below the Board; nor are they disposed to advise any enlargement of their own powers to prevent reference to Government. The number of cases which, under present limitations, go to Government is small.

27. In the matter of appeals from Collectors' orders, the Board think, however, that some curtailment of work is possible. Under this head come appeals from village officers under Regulation VI of 1831 and under the License Tax Act III of 1878, which must continue to come before the Board under those enactments, and no reduction can be made. But in the disposal of applications (darkhasts) for land, the present Standing Order on the subject (S.O. No. 32) might be so far modified as to make the order of the Tahsildar the original order in such cases, and an appeal to the divisional officer or the Collector, as the case may be, should be final. Similarly, under the head of "conduct of public servants," the intervention of the Board, as the appellate authority, might, to a certain extent, be dispensed with, and a rule might be laid down to the effect that in the case of all public servants whose appointment rests with Collectors, an appeal from the Collector's order of fine, suspension or dismissal should lie, as at present, to the Board; but that a Collector's order in appeal from a decision passed by an officer subordinate to him should, so far as the Board are concerned, be final.

28. The sanction of Government is now required for writing off the accounts all irrecoverable items of the demand; the Board would suggest that, within a margin of 10 per cent. of the total demand, the decision in such cases should be left in their hands. So also in the case of embezzlement, the Board might be empowered to decide whether moneys misappropriated should be written off; reference to Government seems unnecessary.

29. At present all applications for the transfer to "*unassessed*" of *assessed* land for village site are sent to the Board. As pointed out above, it is not expedient to grant to local officers any greatly extended power to sanction such alienations, but some extension may be made; and the Board suggest that, in the case of villages with populations not exceeding 1,000 inhabitants, the power to dispose of such applications might be entrusted to Collectors, an annual return of assignments being furnished to the Board. The limit of population is necessary in order to restrict the powers of local officers to purely rural tracts.

36. At present, there is some correspondence between the Board and officers subordinate to them regarding stores, stationery, stamps, office furniture etc. In all these matters the officers concerned might be authorised to correspond direct with the office of supply, and obtain such stores as may be needed within the limits of their budget estimates.

37. In like manner, all applications for payment of arrears of pension, which the Accountant-General is not competent to dispose of, might be sent to Government direct, as also might other correspondence regarding Yeomahs.

38. Under rules introduced some years ago, all appointments of Tahsildars are now made by Government. This necessitates the papers passing twice through the Board's hands; but this is unavoidable, unless Government are disposed to reconsider their orders on the subject, which were passed with the object of securing the position of Tahsildars as Magistrates.

39. The Board receive applications for exemption from passing examination tests, and, under recent orders,* they are required to send on practically all these to Government. In the opinion of the Board, exemptions should, as a rule, not be granted, and the rules should be very strictly enforced. They would suggest that existing orders on this point be modified.

* G.O., No. 404, Educational, dated 23rd June 1883.

34. In the matter of periodical returns some slight curtailment of work seems possible. Statements of suspensions and dismissals of public servants are now submitted, and these, the Board think, might be dispensed with; but the returns of fines should be maintained. The reason is this: from orders of suspension or dismissal the parties affected invariably appeal; but the imposition of a fine is generally submitted to without demur, or at least such orders are not appealed against, and the return is necessary to enable the Board to supervise the administration of district officers in this matter. Experience has amply shewn that the power to inflict this form of punishment is often exercised without much discretion. The half-yearly reports upon the adequacy of securities given by public servants is no longer required, since personal security has practically been done away with, and security either in Government promissory notes, Savings Bank deposits or insurance in a Guarantee Society is now required.

35. Statements shewing the amount of commission earned by stamp-vendors are now submitted quarterly; these might be sent up annually, and the monthly return of land sold for arrears of revenue might be furnished once in six months.

36. In the matter of refunds, the present rule† is that Collectors can order refunds within two years if the order of erroneous credit has been passed by their divisional officers, but not if such order has been passed by themselves. Under this rule, the Board are needlessly referred to, since sanction is usually accorded as a matter of course. The Board would allow Collectors to grant refund in all cases within two years.

† Standing Order No. 203.

37. Such are the reductions which the Board think it possible to effect, and it must be admitted that the sum total is not large.

38. The Board have now, as in duty bound, done their best to give effect to the orders of Government relating to the reconstitution of the Board's office; and as this is probably the last occasion on which they will have an opportunity of saying anything on the matter in their capacity as the Madras Board of Revenue as ancienly constituted, they consider it due to themselves to place on record the respectful expression of their opinion that the action taken by the Government in compelling the Board, by an executive order, to distribute their work in the manner directed by Government is at variance with the letter and spirit of Act II of 1883 (Madras) and of Regulation I of 1803, and of the pledges given by the Members of Government in the debates in the Legislative Council on the former enactment. They will now briefly summarise the arguments in support of this view, and trust if it be not too late, the Government will pause before practically destroying an

institution which they deem [illegible] to retrace the steps already taken, that a new law may be passed resting on a sound legal footing, for the changes contemplated appear to have no such legal basis, and therefore, to be fraught with embarrassments.

39. The Board, as constituted under Regulation I of 1803, was a consultative body. The consultative element runs through the whole Regulation and is the very essence and spirit of it. Moreover [illegible] (section 9), the order of discussion (sections 17, 18, 19, 20, 21 and 24), under the control of a President (sections 25, 26, 27, 28, 30, 31 and 32), with power to use a common seal (section 33) are the very [illegible] hand, individual action by Members is guarded [illegible] when in case of necessity for the "despatch of business" [illegible] made, it is distinctly provided that "no other member shall thereby exercise any authority." Such being the [illegible] is constituted, it would seem to follow that [illegible] enactment would suffice for the reconstitution of [illegible] opposite principle which underlies the present [illegible] does not appear to be such a case. [illegible] "to provide for the conduct of business by the Board of Revenue" read only as an amendment to, and as supplementing, the [illegible] merely an application of section 24 of [illegible] of business generally a rule which, and [illegible] only when needed for the "despatch of business" [illegible] consequence of complaints of want of [illegible] upon the face of the Act that it [illegible] Regulation, and the Board submit that [illegible]

* February 27th, 1883.
March 20th, 1883.

Davidson, during the [illegible] prepared to give an assurance that [illegible] the Bill was merely to facilitate business, and [illegible] constitution of the Board, or to express it [illegible] Mr. Chesayya Sastri expressing his [illegible] passed in its present form, it would have the effect of [illegible] improving the Board," would "destroy its position and [illegible] mover replied that they "seemed to suspect a suspender [illegible] to do this. The object of the Bill was to expedite business in the Board and to make legal what was actually now being done. The Bill was not to work the destruction of the Board." The President [illegible] the Bill was [illegible] Bill." The debate was adjourned, and the Bill was passed in [illegible] Hon'ble Mr. Shesha[illegible] Sastri, who, in the previous debate, had strongly [illegible] that the collective and deliberative character of the Board should not be [illegible] "withdrew his objections, because, in its altered form, the Bill [illegible] is a guarantee, etc.," and "not his views to a great extent, if not to [illegible] extent." He also dwelt on its being [illegible] being worked in the spirit and for the [illegible] existence; as among his reasons for consenting to the Bill to be passed.

40. The Board submit, for serious consideration, that the present proposal to transform practically the Madras Board of Revenue into [illegible] sioners, retaining the name only, for form sake, of the Board of Revenue is not in accord with the expressed intentions of the legislature [illegible] of the law to which they contended.

41. Again, both the law and the debates [illegible] unmistakably clear light on another point connected with the [illegible] plated. Like the above-argued question of the [illegible] character of the Board, it, too, was a [illegible]

therefore shares the advantage of that discussion serving to show that the wording arrived at was not loose or accidental or admitting of more than one possible interpretation, but deliberately explicit. The point is that the redistribution of work was to come from within the Board itself of its own motion, and not from without under pressure of the orders of Government. The wording of the law is: "It shall be lawful for the Board of Revenue, subject to the previous sanction of the Governor in Council, from time to time, to distribute their business among their Members, or to reserve any such portion thereof as may seem to them necessary on grounds of public interest either for the concurrent judgment of two Members, or for the decision of the collective Board." The Act confers on Government no power but that of sanctioning or withholding sanction to any proposals for redistribution, which the Board might deem it advisable to submit to them for that purpose; the Act, too, as regards the Board, was distinctly affirmed and re-affirmed to be an enabling, not a compelling, enactment, so that there is nothing in the Act which contemplates the Board being compelled to make redistributions to which, but for such pressure, it would not have consented. That this position is the deliberately intended and carefully guarded one of the legislature is further traceable from the history of the Bill.

42. Referring to the speech of the Hon'ble Mr. Davidson, printed in the *Fort St. George Gazette* of 27th February 1883, it will be seen that the Bill first printed and circulated "gave *the Governor in Council* power to make rules for the conduct and distribution of business in the office of the Board." This Bill was "still born," as the Hon'ble Mr. Davidson described it; it was only circulated to Councillors; it was not gazetted; and the one actually introduced "made the Board of Revenue *itself* the motive power in effecting the changes intended, subject to rules which may, from time to time, be prescribed by the Governor in Council." But on the discussion and call for assurances to which reference has already been made, on the reply of the mover that there was "no occasion to suspect a gunpowder plot," and the President's confirmatory statement that "the Bill was an enabling Bill," the Bill objected to in that form went to a Committee, and came back from the Committee jealously purged of the words "and subject to rules which he may, from time to time, prescribe"; and the Committee *in presenting it* said: "The Committee had been careful to insert words in the Bill which would enable the Board, &c.," and one of the Committee, the Hon'ble Mr. Sheshaya Sastri, explained that he had consented to the Bill because "in its present form it was only an enabling Act." This, then, is all that the legislators intended and believed it to be.

43. The same speaker relying also on the publicity to be given to any changes of distribution, said moreover: "Should perchance by any error of judgment on the part of the Board or the Government, the Act, which, in its present form, is only an enabling Act, be not worked in the spirit and for the object for which it was brought into existence, why then, I am sure, the public, who will be able to watch the procedure of Government at every step taken under this Act, will not be slow to make known their hardships, and make themselves heard." Accordingly, some 30,000 signatories petitioned the Secretary of State for India, among other things, not to transform the Board into a body of Commissioners, and the Secretary of State is reported to have given them a public assurance in accordance with their request in terms which leave the impression that he either agrees with the public, or is not fully aware that the proposed redistribution practically amounts to the very change which they petitioned against.

44. Doubtless it is competent to Government to issue to the Members of the Board of Revenue, as to any of its servants, orders which they have no option but to obey. But the Board submit, with all deference, that a distribution of work made in obedience to the orders of Government will not be a legal distribution under the provisions of Act II of 1883 (*Madras*), and that the intervention now contemplated is precisely of the kind which it was the desire of the framers of that enactment to guard against by the twice-repeated amendment of the Bill. The tenor of the present Proceedings, though intended to be in thorough compliance with the instructions of Government, and all former Proceedings of the Board on this subject

(no matter who were the individual Members at the time composing it) show beyond all question that the Board consider the measure ill-advised, and that they have acted only in submission to orders. And they would, therefore, submit, with all respect, that their compliance notwithstanding, should Government determine to carry their scheme into execution under the existing law, there will be danger of placing the whole revenue administration upon an illegal and seriously unsafe basis; and the Board venture to suggest that it will be more judicious to defer action until by fresh legislation power has been taken by the Government to enable them to carry out the measure.

45. In conclusion, the Board venture to offer, for the consideration of Government, one further suggestion. They believe that it may be possible to provide for the administration by a single officer of the subjects which, under the Government scheme, would be assigned to the Commissioner of Separate Revenue; and this might be effected at once by appointing Mr. Bliss an Additional Member of the Board, and transferring to him the Board's Trade Establishment. He would then possess all the legal powers necessary to enable him to carry out the duties of Commissioner of Separate Revenue. But the complete separation of the Land Revenue Administration from the Agricultural Department, the Board believe to be impracticable. The duties of the Land Revenue Commissioners and of the Settlement and Agriculture Commissioner are so intimately connected that they must constantly over-lap one another, and so far from being an advantage, the Board believe that an attempt to separate altogether the functions of the Commissioners entrusted with these subjects would only lead to confusion and delay. As an alternative to the Government scheme, it is suggested that the Board should be called "The Board of Revenue and Agriculture," and that the head of the Department of Agriculture and Settlement should be made a Member of the Board, taking charge of such subjects as may be entrusted to him under the port-folio system, and that he work with the Land Revenue Members. If Government are disposed to adopt this suggestion, the establishment of the Board might be retained on its present footing, which, in view of the transfer of Abkári, &c., to Mr. Bliss, and the reduction of work which may be expected to result from the adoption of the proposals made above (paragraph 24 *et seq.*), would no doubt be able to discharge efficiently the work of the future Board of Revenue and Agriculture, although, in some of its branches, too weak to perform satisfactorily the whole of the business of the office of the Revenue Board as at present constituted. The only extra expenditure on establishment would then be that required by the Commissioner of Separate Revenue.

(True Copies and Extract.)

(Signed) C. F. MacCARTIE,
for Secretary.

To the Secretary to Government, Revenue Department.
with one enclosure.
" Commissioner of Salt and Abkári Revenue.
" Director of Revenue Settlement and Agriculture.

[*Statement.*

STATEMENT of proposition for the reconstitution of the Board of Revenue.

Order sanctioning the present establishment.		Office to which the proposition refers.	Nature of charge.																		Orders of the Government of India.		
			Present scale.			Proposed scale.			Proposition.														
									Permanent.				Temporary.										
Number.	Date.		Number of Hands.	Designation.	Pay.	Number of Hands.	Designation.	Pay.	Increase per mensem.		Decrease per mensem.		Increase per mensem.		Decrease per mensem.		Grounds of proposition.	Local Government's concurrence.	Home Dept.	Final Dept.			
									Amount.		Amount.		Period.	Amount.	Period.	Amount.			Remarks.	Remarks.	Orders.		
3802, R.D.		Board of Revenue.		REVENUE BOARD OFFICE.	Rs. A. P.		LAND REVENUE COMMISSIONER'S OFFICE.	Rs. A. P.	Rs. A. P.		Rs. A. P.												
				Officers.			Officers.																
			1	First Member	4,000 0 0	1	Land Revenue Commissioner.	3,750 0 0	..		250 0 0		..	..	..	..	..	..	..	..	..	..	..	..
			1	Second Member	3,408 5 4	1	Land Revenue Commissioner	3,500 0 0	91 10 8		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Third Member	3,016 10 8	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
1778, R.D.	3146, R.D.		1	Secretary	2,000 0 0	1	Secretary, on Rs. 1,500, rising to Rs. 1,800.	1,700 0 0	..		300 0 0		..	..	..	..	..	..	..	..	..	..	..	..
			1	Sub-Secretary	1,500 0 0	..	..	..	..		1,500 0 0		..	..	..	..	..	..	..	..	..	..	..	..
			5	Total Officers ..	13,925 0 0	3	Total Officers ..	6,950 0 0	91 10 8		6,956 10 8		..	..	..	..	..	..	..	..	..	..	..	..
				ESTABLISHMENT.			ESTABLISHMENT.																
				Account Department.			Account Branch.																
				General Account or Kachcha Department.																			
			1	Head Sheristadar ..	1,000 0 0	..	..	..	..		1,000 0 0		..	..	..	..	..	..	..	..	..	..	..	..
			1	Head Accountant ..	250 0 0	1	Head Accountant ..	250 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Accountant	200 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	175 0 0	1	Accountant	175 0 0	..		200 0 0		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	105 0 0	1	Do.	100 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	80 0 0	1	Do.	80 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	50 0 0	1	Do.	50 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			4	Accountants, on Rs. 30 each.	120 0 0	4	Do.	120 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			7	Accountants, on Rs. 25 each.	175 0 0	4	Accountants, on Rs. 25 each.	100 0 0	..		75 0 0		..	..	..	..	..	..	..	..	..	..	..	..
1044, R.D.	125, R.D.		17	Total ..	1,150 0 0	11	Total ..	830 0 0	35 0 0		1,365 0 0		..	..	..	..	..	..	..	..	..	..	..	..
3710, Aug. 1860.	1447, Aug. 1860.			*Trade Department.*																			
			2	Accountants, on Rs. 30 each.	90 0 0	..	..	..	..		90 0 0		..	..	..	..	..	..	..	..	..	..	..	..

1892, R.D.	2446, June 1881.	Accountants and officers concerned.		*For Compilation of Seasonal Statistics.*			*For Compilation of Seasonal Statistics.*																
			1	Accountant	200 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	150 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	60 0 6	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	50 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			2	Do.	45 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	40 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			2	Accountants, on Rs. 35 each.	70 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			5	Accountants, on Rs. 30 each.	150 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			8	Accountants, on Rs. 25 each.	200 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Munshi	12 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Attender	10 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Peon	7 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			24	Total ..	944 0 0	..	Total ..	..	..		944 0 0		..	..	..	..	..	..	..	..	..	..	..	..
			27	Total, Trade Department	*1,094 0 0	..	....	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			28	Total, Account Department.	3,194 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
				Assistants.			*Assistants.*																
			1	First Assistant	400 0 0	1	First Assistant	400 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Second Assistant	200 0 0	1	Second Assistant	200 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			2	Total ..	600 0 0	2	Total ..	600 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
				Registrar's or Current Department.			*Registrar's Department.*																
			1	Registrar	300 0 0	1	Registrar	300 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Deputy Registrar ..	150 0 0	1	Head Clerk (Deputy Registrar).	150 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			2	Total ..	450 0 0	2	Total ..	450 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
				Head Clerk's and Miscellaneous Branch.			*Head Clerk's and Miscellaneous Branch.*																
			1	Head Clerk	100 0 0	1	Travelling Clerk	100 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Jushmer	125 0 0	1	Jushmer	125 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Clerk	80 0 0	..	..	..	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	70 0 0	1	Store and Cash-keeper ..	70 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	60 0 6	1	Examiner	60 0 6	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			2	Clerks, on Rs. 50 each ..	100 0 0	2	Clerks on Rs. 50 each ..	100 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			3	Do. on „ 40 „ ..	120 0 0	3	Do. on „ 40 „ ..	120 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			4	Do. on „ 35 „ ..	140 0 0	4	Do. on „ 35 „ ..	140 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			6	Do. on „ 30 „ ..	180 0 0	6	Do. on „ 30 „ ..	180 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			8	Do. on „ 25 „ ..	200 0 0	8	Do. on „ 25 „ ..	200 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			3	Do. on „ 25 „ ..	75 0 0	3	Do. on „ 25 „ ..	75 0 0	..		..		..	..	..	..	..	..	..	..	..	..	..	..
			33	Total ..	1,660 0 0	31	Total ..	1,670 0 0	..		115 0 0		..	..	..	..	..	..	..	..	..	..	..	..

* This is exclusive of four hands, on Rs. 25 each, entertained temporarily for four months in the year for the compilation of the annual volume of Trade and Navigation Accounts.

Statement of proposition for the reconstitution of the Board of Revenue—*cont.*

Order sanctioning the present establishment.		Office to which the proposition refers.	Future of charge.						Proposition.								Orders of the Government of India.			
			Present scale.			Proposed scale.			Permanent.		Temporary.									
Number.	Date.		Number of Hands.	Designation.	Pay.	Number of Hands.	Designation.	Pay.	Increase per Mensem.	Decrease per Mensem.	Increase per Mensem.		Decrease per Mensem.		Grounds of proposition.	Local Government's recommendation.	Home Dept.		Final Dept.	
									Amount.	Amount.	Period.	Amount.	Period.	Amount.			Remarks.		Remarks.	
				REVENUE BOARD OFFICE—*cont.*	Rs. A. P.		LAND REVENUE COMMISSIONERS' OFFICE—*cont.*	Rs. A. P.	Rs. A. P.	Rs. A. P.										
				Registrar's or Current Department—*cont.*																
				Record Branch.			*For the Common Record Department.*													
1442, R.D.	1867, R.D.	Board of Revenue	1	Record-keeper	125 0 0	1	Record-keeper	171 125 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			2	Clerks, on Rs. 50 each ..	100 0 0	1	Clerk	50 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Clerk	40 0 0	1	Do.	35 0 0	..	35 0 0	..	..	..	..	..	..	..	..	..	..
			3	Clerks, on Rs. 25 each ..	105 0 0	3	Clerks, on Rs. 25 each ..	75 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			4	Do. on ,, 25 ,, ..	100 0 0															
							For the Land Revenue Commissioners' Record.													
			..	....	..	1	Record-keeper	80 0 0	80 0 0	..	..	..	..	..	..	..	..	..	..	..
			..	....	..	1	Referencer	50 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			..	....	..	1	Do.	40 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			..	....	..	1	Do.	35 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			..	....	..															
11				Total ..	470 0 0	10	Total ..	430 0 0	80 0 0	60 0 0	..	..	..	..	..	..	..	..	..	..
				Petition Branch.			*Petition Branch.*													
			1	Translator	100 0 0	1	Translator	100 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Clerk	60 0 0	1	Clerk	60 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	50 0 0	1	Do.	50 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	40 0 0	1	Do.	40 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	35 0 0	1	Do.	35 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Do.	50 0 0	1	Do.	25 0 0	..	25 0 0	..	..	..	..	..	..	..	..	..	..
			2	Clerks, on Rs. 25 each ..																
7				Total ..	335 0 0	6	Total ..	310 0 0	..	..	..	..	..	..	..	..	..	..	..	..
41				Total Registrar's Department ..	2,495 0 0	37	Total Registrar's Department ..	2,185 0 0	80 0 0	200 0 0	..	..	..	..	..	..	..	..	..	..
				OFFICE SERVANTS.																
				Account and Current Departments.																
1442, R.D.	1867, R.D.	Board of Revenue	2	Attenders, on Rs. 12 each ..	24 0 0	2	Attenders, on Rs. 12 each	24 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Attender	10 0 0	2	Do. on ,, 13 ,,	26 0 0	16 2 0	..	..	..	..	..	..	..	..	..	..	..
			2	Attenders, on Rs. 8 each ..	16 0 0	6	Do. on ,, 8 ,,	48 0 0	32 0 0	..	..	..	..	..	..	..	..	..	..	..
			2	Muchis, on Rs. 15 each ..	30 0 0	1	Muchi	15 0 0	..	15 0 0	..	..	..	..	..	..	..	..	..	..
			1	Muchi	12 0 0	1	Do.	12 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Muchis, on Rs. 10 each ..	20 0 0	1	Do.	10 0 0	..	10 0 0	..	..	..	..	..	..	..	..	..	..
			1	Jemadar	15 0 0	1	Jemadar	15 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Duffadar	12 0 0	1	Duffadar	12 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			11	Peons, on Rs. 8 each ..	112 0 0	11	Peons, on Rs. 8 each ..	88 0 0	..	24 0 0	..	..	..	..	..	..	..	..	..	..
			13	Do. on ,, 7 ,, ..	126 0 0	13	Do. on ,, 7 ,, ..	91 0 0	..	35 0 0	..	..	..	..	..	..	..	..	..	..
			2	Masalchis, on Rs. 6 each ..	12 0 0	1	Masalchi	6 0 0	..	6 0 0	..	..	..	..	..	..	..	..	..	..
			2	Sweepers, on ,, 5 ,, ..	10 0 0	2	Sweepers, on Rs. 5 each ..	10 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Toty	5 0 0	1	Toty	5 0 0	..	..	..	..	..	..	..	..	..	..	..	..
			1	Water-carrier	6 0 0	1	Water-carrier	6 0 0	..	..	..	..	..	..	..	..	..	..	..	..
50				Total ..	410 0 0	44	Total ..	382 0 0	42 0 0	30 0 0	..	..	..	..	..	..	..	..	..	..
							Total, Land Revenue Commissioners' Establishment ..	4,167 0 0	157 0 0	2,689 0 0	..	..	..	..	..	..	..	..	..	..
140				Total, Revenue Board Establishment ..	6,689 0 0	96														
							Amount to be allotted to Commissioner of Settlement and Agriculture—Establishment ..	* 1,455 0 0	1,455 0 0	..	..	..	..	..	..	..	..	..	..	..
							Amount to be allotted to the Commissioner of Separate Revenue—Establishment ..	† 1,600 0 0	1,600 0 0	..	..	..	..	..	..	..	..	..	..	..
							Office Servants	77 0 0	77 0 0	..	..	..	..	..	..	..	..	..	..	..
							Total ..	1,077 0 0	1,077 0 0	..	..	..	..	..	..	..	..	..	..	..

* 1 Sheristadar .. .. Rs. 1,000
1 Accountant, on Rs. 200 200
6 Accountants, on ,, 30 each 180
3 Do. on ,, 25 ,, ... 75

Total .. 1,455

† 1 Chief Accountant .. .. Rs. 200
1 Accountant 100
1 Do. 60
1 Do. 50
1 Do. 45
1 Do. 40
2 Accountants, on Rs. 35 each 70
5 Do. on ,, 30 ,, ... 150
8 Do. on ,, 25 ,, ... 200
1 Clerk 35
2 Clerks, on Rs. 25 each 50

Total .. 1,000

Order—No. 1001, Revenue, dated 5th September 1885.

Miscellaneous.

In these Proceedings the Board reply to G.O., No. 1135, dated 15th October 1884, wherein they were requested to submit a proposition statement setting forth the redistribution of the office of the Board constituted on the lines laid down in that and previous orders. In the order of 15th October, Government directed that, in effecting the redistribution, the cost of the separate establishments was not to exceed that of the present offices of the Board and of the head-quarter offices of the Director of Revenue Settlement and the Commissioner of Salt Revenue.

2. The Board have found it impossible, they say, to adhere to this instruction, and, being unable to satisfy its requirements, have confined themselves to the preparation of a statement of the establishment that will be required for the work to be done in the Land Revenue section only of the reconstituted Board.

They send up a statement of the requirements of the "Separate Revenue" section submitted by the Commissioner of Salt and Abkári Revenue, but they offer no opinion upon it, nor do they allude to what will be wanted for their "Agricultural" section.

3. Omitting Secretaries and Sheristadar, the Board's establishment, as now constituted, costs Rs. 5,699 a month. This sum the Board distribute as follows:—

	Rs.
I.—Land Revenue	3,823
II.—Agriculture and Settlement	455
III.—Separate Revenue	1,077
IV.—Common Record Establishment	339
Total ..	5,699

4. The assignment to "Land Revenue" is in full satisfaction of its requirements, that to "Separate Revenue" is less by *Rs. 442½* than the Commissioner considers will be required, while the grant to "Agriculture and Settlement" is obviously inadequate to the work that will fall to it under the orders that Government have already passed.

5. The Government recognise the difficulty of increasing the efficiency without increasing the cost of subordinate establishments, and the difficulty also of keeping the cost of separate establishments within the limits of single and consolidated ones when these are disintegrated in the interests of the public service. Though, therefore, they are, on a careful consideration of the Board's Proceedings, inclined to think that the share of the Board's work that will fall to its Land Revenue section has been somewhat over-estimated, they are nevertheless prepared to accept the Board's estimate of the establishment required for it. They accept also, as reasonable, Mr. Bliss's estimate of the requirements of the "Separate Revenue" section. As regards the "Agricultural and Settlement" section, the Government understand that the Board's late Agricultural Member left on record in the Board's office a statement of the establishment which he thought would be required for the work to be done in it. The cost of this was Rs. 1,565 in excess of the Director of Settlement's present office establishment. This also the Government are prepared to accept. Should experience prove that any of these establishments have been framed on too liberal a scale, they can be revised.

6. The financial result of the re-organisation on these lines will, therefore, be as follows:—

Present.			Proposed.		
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
I. Board:			I. Land Revenue:		
(1) Three Members ..	10,425 0 0		(1) Two Commissioners (3,750 + 3,500) ..	7,250 0 0	
(2) Two Secretaries ..	3,500 0 0		(2) Secretary (1,500 to 1,800, average) ..	1,700 0 0	
(3) One Sheristadar ..	1,000 0 0		(3) Establishment ..	3,828 0 0	
(4) Establishment ..	5,699 0 0				12,778 0 0
		20,624 0 0	II. Revenue Settlement and Agriculture:		
II. Revenue Settlement and Agriculture:			(1) Commissioner ..	3,250 0 0	
(1) Director ..	3,750 0 0		(2) Secretary (Board's Sheristadar) ..	1,000 0 0	
(2) Establishment, including Irrigation Accounts and menials ..	2,567 8 0		(3) Establishment including Settlement and Irrigation Accounts.	4,122 8 0	
		5,317 8 0			8,372 8 0
III. Salt and Abkári:			III. Separate Revenue:		
(1) Commissioner ..	3,500 0 0		(1) Commissioner ..	3,000 0 0	
(2) Personal Assistant.	500 0 0		(2) Secretary (1,500 to 1,800, average) ..	1,700 0 0	
(3) Establishment ..	1,856 0 0		(3) Assistant Secretary (now called Personal Assistant).	500 0 0	
		5,856 0 0	(4) Establishment ..	3,575 8 0	
					8,576 8 0
			IV. General Records:		
			Establishment	339 0 0	
					339 0 0
Grand Total, Old		31,797 8 0			
Do. New		30,575 0 0			
Difference ..		1,222 8 0	Grand Total ..		30,575 0 0

7. There will be a saving of Rs 1,222-8-0 a month or Rs. 14,670 a year; and as the Government do not share the Board's misgivings regarding the scope of Madras Act II of 1883, nor concur in their opinion as to the necessity for fresh and further legislation to give legal sanction to the proposed changes in the administrative machinery of the province, it only remains for them to ask the Board to submit, with the least practicable delay, a proposition statement embodying the whole of the foregoing proposals.

8. In regard to the other matters dealt with in these Proceedings, the Government proceed to pass the following orders:—

(*a*) The Government do not think that any sufficient ground has been shown for the attachment of a second Secretary to the "Land Revenue" section of the Board. There will not, in the opinion of the Government, be in that section *more* work than in either of the other two, and as one Secretary only is allowed for them, but one can be allowed for the "Land Revenue" section also.

(*b*) The pay of the Board's Sheristadar, who will hereafter become Secretary in the "Agricultural and Settlement" section, will be maintained at its present rate of Rs. 1,000 a month.

(*c*) The Board's recommendations in paragraphs 26 to 36 inclusive are accepted with the following remarks:—

(1) Paragraph 27 *ad finem*, "conduct of public servants". The Board's recommendation is accepted so far as the punishment extends only to *fine*, but when the punishment is *suspension* or *dismissal*, an appeal must, the Government think, be open to the Board and Government.

(2) Paragraph 32, the present rule must be maintained from the necessity of the case.

(3) Paragraph 33 will be considered in the Educational Department.

(*d*) The Board will be requested to consider the suggestion made in paragraph 17 of Mr. Bliss's letter to the effect, viz., that "conduct of public officers" should be a "full Board" subject. The Government are disposed to agree with him.

(*e*) The proposals made in paragraph 45 of the Board's Proceedings do not commend themselves to the Government. No change in the *name* of the Board is, in their opinion, either necessary or desirable. The changes that the Government wish to see introduced are merely changes in methods of work so as to adapt the Board to the requirements of the times and increase its efficiency as an instrument of Government. Changes conceived in this spirit are distinctly conservative, and the Government are confident that the scheme now sanctioned, so far from "practically destroying" the Board, as its members seem to fear, is, on the contrary, indispensable, if the Board is to be preserved as an important part of the machinery of administration.

(True Extract.)

(Signed) W. WILSON,
Ag. Secretary to Government.

To the Board of Revenue.
" Director of Revenue Settlement and Agriculture.
" Commissioner of Salt and Abkari Revenue.
" Educational Department.
" Public Department.