Revenue (189) Despatches

PRESS SERIES.

G.O., No. 336-337

Dated 15th May

[Despatch Abstract.]

The tax system – Passing orders on Boards proposals for the introduction of the tree-tax system into the Bellary & Anantapur districts from 1st October next.

Letter Requesting the Govt of Madras to obtain the sanction of the Rt. Hon. the Secy of State for India for the entertainment of the additional staff rendered necessary by the extension of the tree-tax at ~~minor~~ tree licence

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.
MS	1488	Rev.	24.7.44.			

Advance Copy.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

10 MAR 97

Printed March th.

Proceedings, No. 82, 2nd March 1897.

MARCH.

Submitting to Government proposals for working the tree-tax system in the Bellary and Anantapur districts from 1st October 1897.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 82, dated 2nd March 1897.

With reference to Government Official Memorandum, No. 142, Revenue, dated 1st October 1896, and G.O., Mis. No. 4979, Revenue, dated 5th December 1896, the Board begs leave to submit its proposals for the management of the toddy revenue of the Bellary and Anantapur districts from the 1st October 1897 and for the additional establishments that will be necessary to carry them into effect.

2. The extension of the tree-tax system to the two districts was recommended for the sanction of Government in Board's Proceedings, No. 62, dated 13th February 1896, but the Government ordered the postponement of the measure as it was of opinion that sufficient information was not furnished as to the sources of toddy supply, especially in the Bellary district (*vide* G.O., No. 162, Revenue, dated 11th April 1896). The Collector of Bellary reports that toddy is produced almost throughout the district but that, excepting the Kúdligi and Harpanahalli taluks, which are the chief toddy-producing centres and which contribute to the supply of some of the other taluks, the local supply is not equal to the demand. The other taluks consequently depend for their supply on extraneous sources in part. As regards Anantapur, it has been ascertained that all the taluks in the district except Dharmavaram and Hindúpur are more or less self-supporting. Gooty also supplies toddy to the Adóni taluk of the Bellary district. Anantapur contains a large number of trees and supplies Dharmavaram and parts of Tadpatri. Kalyandrug supplies the adjacent taluk of Dharmavaram and also a portion of Mysore. The Penukonda and Hindúpur taluks derive a certain portion of their supplies from the Mysore territory, whilst Madakasíra, which has the largest number of toddy trees in the district, produces more than it consumes.

3. The first point which has to be considered is as to whether the present unfortunate state of the season in these districts renders the postponement of the introduction of the tree-tax system for another year advisable. The Collectors of both districts, the Deputy Commissioner and local officers of the department do not think that it does and the Board agrees with them. Should the season prove worse than anticipated orders regarding the postponement of the change can be issued at any time up to September next. It is desirable that it should not be postponed except for strong reasons as the success of the system in Cuddapah is largely dependent on its introduction into Anantapur. The rates of tree-tax will be the same as those at present in force in the neighbouring districts of Cuddapah and Kurnool.

4. It is much to be regretted that the bad season in Kurnool has rendered it impossible for the Board to arrive at definite conclusions as to the suitability of the system under which the Hyderabad frontier chowkies are being managed, and has deprived it of the benefit of some experience of their working in that district. So far as can at present be seen the Kurnool frontier has been over liberally provided both with chowkies and guards, but, in the absence of information as to the work to be done in an average year, the Board thinks that it would not be advisable to adopt a materially different standard for the Bellary frontier. The force can be kept under the sanctioned strength if it be found excessive and revised proposals submitted after a year's experience of its working. The Board labours under a more serious difficulty regarding its proposals for the Mysore frontier inasmuch as it is understood that the Mysore Government contemplates the introduction of the tree-tax system on its side of the border about the beginning of July next. Arrangements which would be necessary were the Mysore country still under the renting system would be quite

uncalled for if tree-tax at the same rates per tree were in force there also. There appears to be no reason to doubt the intention of the Mysore Government to make the change at an early date, but it is not at present safe to calculate on its being an accomplished fact by the 1st October next. It has therefore been thought advisable to allow for a certain amount of frontier patrol on this side also.

5. With the introduction of the tree-tax system, it will be necessary to place suitable restrictions on the import of toddy from the adjoining territories of Hyderabad and Mysore and from the Native State of Sandur. As regards Hyderabad the system followed in Kurnool may be adopted and a two-mile belt in which the possession of toddy in excess of one dram without a license is illegal be established. The current abkári contracts in the Sandur State terminate on the 1st November next and the Deputy Commissioner suggests, as the best means of removing all difficulties, that the British Government take over the management of its abkári—a measure which it is understood would be regarded with favour by the Raja. This, however, does not appear to be necessary as practically no toddy is reported to be produced in that State. The Board is of opinion that the consideration of the Deputy Commissioner's suggestion should be deferred, at any rate until after the tree-tax system is established in the Bellary district. In the meantime it considers that the import of toddy from that State should continue to be prohibited under section 6 of the Abkári Act.

6. A belt will also be necessary at present along the portions of the Mysore frontier adjacent to tracts which produce toddy. Much of the country beyond the border is, however, destitute of palm trees and no special precautions are necessary along these portions. The Board thinks that it should eventually be possible to come to some arrangement with the Mysore Government for establishing an equality of tree-tax on both sides of the frontier and permitting British subjects to have trees marked in Mysore on payment of duty into the British Treasury and *vice versâ*. Each consumer would, under this arrangement, pay the tree-tax on his toddy to the Government whose subject he is, irrespective of where the tree which produced it grows, and frontier-guarding would be unnecessary, provided the Mysore Government maintained an efficient preventive department. The Board, however, sees one serious difficulty in the way of such an arrangement owing to large quantities of toddy coming to Bellary from somewhat remote parts of Mysore by cart.

7. The same rate of duty as that now existing in Kurnool, viz., one anna per gallon, may, as recommended by the Deputy Commissioner, Central Division, be accepted for the present as that to be imposed on toddy imported into Bellary and Anantapur from Hyderabad and Mysore. It can, of course, be revised at any time before the shops are sold. The rate is, if anything, a trifle too high in the Board's opinion but it is difficult to speak with any certainty owing to the manner in which the abnormal season in Kurnool may have affected imports and consumption. The collections at the chowkies up to date have been as follows:—

	RS.	A.	P.		RS.	A.	P.
October 1896 ...	1,495	7	0	January 1897 ...	2,041	10	0
November „ ...	1,439	11	0	February „ ...	2035.	0	0
December „ ...	1,670	5	0				

These sums are considerably less than was expected, but whether this is due to the season or to the rate of one anna per gallon being too high it is impossible to say.

8. Regarding the arrangements to be made for the collection of this duty the Deputy Commissioner proposes, as a tentative measure, the establishment of the marginally-noted chowkies for the levy of duty on the Hyderabad and Mysore frontiers, and the entertainment of a staff of officers at the Hospet and Hindupur railway stations for checking consignments of toddy to the shops in the Bellary town and the Penukonda taluk from the Hyderabad and Mysore territories respectively and for issuing permits for their transport. It is reported that no import is going on *vid*

Bellary-Hyderabad frontier—
Gooruzala (Adóni taluk).
Kampli (Hospet taluk).
Talarigattu (do.).
Bellary-Mysore frontier—
Hirehal (Bellary taluk).
Anantapur-Mysore frontier—
Chowlur (Hindupur taluk).
Midagolam (do.).

Tungabhadra, the only other station through which consignments by rail from the territory could enter the Bellary district. The Guruzala chowkie will be in the north-east corner of the Adóni taluk. From this point to near Kampli in the Hospet taluk the country on the Hyderabad side of the Tungabhadra is practically destitute of toddy trees, in the vicinity of the river at any rate, and imports do not now take place. The next chowkie will be at Talarigattu, half-way between Kampli and Hospet. From Hospet westwards imports of toddy do not take place now and the non-establishment of chowkies will not be any hardship on the inhabitants. The western taluks of Bellary are fairly well provided with toddy trees—Kúdligi abundantly so—and no import need be provided for until Hirehal is reached. At this point a long strip of Mysore country runs up towards Bellary town, which derives a supply of about 1,000 gallons per day by cart from a point called Talak, about 35 miles from the frontier. The two remaining chowkies will be in the south of the Hindúpur taluk. As regards collections on railway imports, the Board proposes to grant permits only for toddy in casks containing 52 gallons approximately. Importers will be allowed to make deposits with the Tahsildars to which the transport duty will be debited day by day by the Sub-Inspector who will attend at the station on the arrival of the trains and issue permits after verification of the number of casks.

9. Coming to the question of chowkie establishment, the Deputy Commissioner considers that the establishment sanctioned in Kurnool is excessive and proposes to do away with the petty officer and two peons, thus reducing the establishment at each of the chowkies in the Bellary district to a Sub-Inspector and two peons. The Assistant Commissioner, Bellary Sub-Division, suggests that each of the two chowkies in the Anantapur district may be worked by a jemadar of the first grade and that a staff of five peons (two of the first and three of lower grades) be allowed, one first-grade peon to take the place of the petty officer if temporarily incapacitated by sickness or other cause, the other to be in charge of three peons for patrolling purposes. These proposals do not meet with the approval of the Board. It considers that the same scale of establishment (one Sub-Inspector, one petty-officer and four peons) should for the present be maintained as in Kurnool and that any saving in expenditure which may be advisable should be secured by the abolition of the chowkies the collections in which do not justify the entertainment of a reliable staff. It does not approve of collections being made by any one under the rank of Sub-Inspector and considers that the officer in charge should have one petty officer with him to take his place in case of illness. It therefore recommends that the chowkie establishment should be on the Kurnool scale. A Sub-Inspector and one petty officer and one peon will, however, be sufficient at the railway chowkies where all that has to be done is to count a few casks daily in the train. On receipt of the orders of Government, the Board will take the necessary steps for the erection of chowkies and quarters and the provision of all requisites as has been done in Kurnool.

10. The other requirements of each taluk will now be considered in detail. Before doing so the Board thinks it necessary to explain that in the opinion of the Deputy Commissioner and the Assistant Commissioner the preventive force now entertained in these two districts is considerably in excess of what is actually necessary. The Board is to some extent inclined to agree with them but has added considerably to their estimates as the work to be done will not really be known until the tree-tax system has been introduced. Notwithstanding the additions made by the Board to the establishments proposed by the Deputy Commissioner, they may seem somewhat small for the realisation of so large a revenue when compared with those of other districts, but it must be remembered that the toddy trees here are only found in a few isolated places and that consequently it is not necessary for the tree-marking establishments to visit almost every village in the course of their work. Much of the toddy consumed will also come in by rail or through chowkies.

BELLARY DISTRICT.

11. *Adóni taluk.*—The taluk is at present patrolled by two Sub-Inspectors assisted by three orderlies each, and three parties of one petty officer and five peons. One of the Sub-Inspectors is in charge of the frontier and has two parties to help him in

watching it, while the other Sub-Inspector with the remaining party looks after the interior of the taluk. This latter Sub-Inspector supervises the Alúr taluk also. The Adóni taluk is 839 square miles in extent and has about 57 miles of the frontier. The present toddy rentals amount to Rs. 69,219. On the introduction of the tree-tax system, the Deputy Commissioner would divide the taluk into three ranges—two frontier and one interior—conterminous with the limits of the existing parties. He proposes to allow one Sub-Inspector and six peons to each range, and to abolish the parties altogether as they have not justified their existence hitherto. The proposed frontier ranges will have about 24 and 33 miles of the Tungabhadra river to guard in addition to doing tree-marking when required—an employment which might tie them to particular localities for days at a time. It is true that there has practically been no smuggling of late and that the country on the opposite side of the river is destitute of toddy trees in its immediate vicinity, but the introduction of tree-tax will bring a new motive for smuggling into existence and may make it worth while to carry toddy considerable distances for the purpose. The Board therefore considers that a party of one petty officer and five peons will be required to assist each of the frontier Sub-Inspectors. The interior range, in which about 8,000 trees are likely to be marked, is, in the opinion of the Board, very large. It can be reduced in area by extending the limits of the frontier range (Western). Each of the three Sub-Inspectors will be given an orderly of six peons.

12. *Alúr taluk.*—The Sub-Inspector in charge of the interior portions of Adóni looks after this taluk also. It is reported that the party of one petty officer and five peons sanctioned for this taluk is at present working in Kurnool as its services are not required in Alúr and men were urgently required in connection with the introduction of the tree-tax system. The taluk is almost bare of trees and derives its supply of toddy mostly from Kúdligi and the village of Timmencherla in Anantapur. The Deputy Commissioner proposes to place it under one Sub-Inspector and five peons. The Board considers that three orderlies should suffice for the Sub-Inspector and that the party may be abolished. The toddy rental of the taluk is only Rs. 12,870.

13. *Bellary taluk.*—The Hyderabad frontier of both the Bellary and Hospet taluks is at present in charge of a Sub-Inspector and three parties, while a similar establishment is entertained for the interior portion of both taluks. The Bellary taluk is 961 square miles in extent and its toddy revenue is Rs. 1,24,638, a large proportion of which is derived from the consumption of toddy imported by rail from Hospet. The Assistant Commissioner proposes to leave the frontier of this taluk and the area comprised in the present frontier party's limits in charge of a Sub-Inspector and five peons, the interior of the taluk being supervised by a Sub-Inspector and three peons assisted by a party of one petty officer and five peons. The Hyderabad frontier is over 30 miles long and, in the Board's opinion, requires a special party of one petty officer and eight peons. The limits of the frontier Sub-Inspector's range will be extended so as to include a larger portion of the interior of the taluk than that proposed by the local officers and the number of the Sub-Inspector's orderlies raised from five to six. In other respects the Assistant Commissioner's recommendations are accepted. The work of the party under the Sub-Inspector in charge of the interior of the taluk will be chiefly on the Mysore frontier which, though of limited extent, will require systematic patrolling until the tree-tax system is introduced into Mysore as the Bellary town shops obtain a considerable proportion of their supplies from that direction.

14. *Rayadrug taluk.*—The existing establishment consists of a Sub-Inspector and three orderlies and a party of one petty officer and eight peons. The taluk is 712 square miles in extent and has an extensive Mysore frontier, on the other side of which trees are reported to be plentiful. The present rentals amount to Rs. 68,496. The Deputy Commissioner recommends that the taluk be divided into two ranges, the boundary being the Bellary-Kalyandrug road, and that a party of one petty officer and five peons should be entertained specially for the Mysore frontier. The Board accepts the recommendation. Each of the Sub-Inspectors should be given an orderly of six peons instead of three as recommended by the Deputy Commissioner.

15. *Hospet taluk.*—The present arrangement for patrolling the taluk is that referred to in the opening sentence of paragraph 13. The taluk is 540 square miles in extent, its toddy revenue amounts to Rs. 64,416, and 23,000 trees are expected to be tapped under the tree-tax system. It includes about 35 miles of

the Hyderabad frontier. The Deputy Commissioner proposes to divide the taluk into two ranges—one a frontier one, and the other interior—the Sub-Inspector of the former range being given an orderly of five peons, and the latter three peons, and to attach a party of one petty officer and five peons to each of them. The Board approves of this, but considers that an additional party of one petty officer and five peons and an orderly of six peons should be given the frontier Sub-Inspector whose range may then be extended further into the interior.

16. *Hadagalli taluk.*—This taluk is at present supervised by a Sub-Inspector with three peons and two parties of one petty officer and five peons each. It derives its supply of toddy chiefly from the adjacent taluk of Harpanahalli. It is only 585 square miles in extent and the toddy rentals amount to Rs. 14,031. As the few topes in which marking is likely to take place are situated at the two extremities of the taluk, the Assistant Commissioner proposes to divide it into two ranges, separated by the road from Ittigi to Sovanahalli, the Sub-Inspectors being given four orderlies each. The proposed division is approved, but the Sub-Inspectors should have the usual number of orderlies (six), and a party of one petty officer and five peons should be provided for the Hyderabad frontier. The existing parties will, of course, be done away with.

17. *Harpanahalli taluk.*—This taluk is 603 square miles in extent and its present toddy rental is Rs. 21,249. The present establishment consists of one Sub-Inspector with three orderlies, and two parties of one petty officer and five peons each. About 12,000 trees are likely to be marked in the taluk on the introduction of the tree-tax system. The Deputy Commissioner proposes to divide it into two Sub-Inspectors' ranges conterminous with the limits of the existing parties, the Sub-Inspectors being given an orderly of three peons each. In view of illicit distillation which is supposed to be prevalent in the taluk, the Deputy Commissioner considers that a party of one petty officer and five peons will also be necessary. The Board approves of the recommendation, but would raise the number of Sub-Inspectors' orderlies to six each.

18. *Kudligi taluk.*—The existing establishment consists of one Sub-Inspector and three orderlies, and three parties of one petty officer and five peons each. The taluk is 863 square miles in extent, and abounds in date topes. It supplies toddy to the Bellary, Hospet and Rayadrug taluks and also to parts of Mysore. The present rentals are only Rs. 18,168, but on the introduction of the tree-tax system about 70,000 trees are expected to be marked in it. The Deputy Commissioner proposes to divide into four ranges, arranged as far as possible in accordance with natural boundaries and with special reference to the work likely to be turned out in each. According to the Deputy Commissioner's proposal, each of the Sub-Inspectors will have a portion of the frontier, an arrangement which does not commend itself to the Board. While approving of the constitution of four ranges, it would prefer a division which would distribute the frontier work between two of the ranges. The Deputy Commissioner will be requested to endeavour to re-arrange the limits of the ranges accordingly. The four Sub-Inspectors will have six orderlies each, those in charge of the two frontier ranges being given in addition a party of one petty officer and five peons each.

ANANTAPUR DISTRICT.

19. *Gooty taluk.*—This is the largest taluk in the district, its area being 1,052 square miles. The toddy rentals amount to Rs. 90,745. It is at present patrolled by two parties of one petty officer and five peons each under the supervision of a Sub-Inspector (with three orderlies) who has also the charge of the Tadpatri taluk. On the introduction of the tree-tax system it is proposed to divide the taluk into three ranges, the Sub-Inspectors being given an orderly of six peons each. About 72,000 trees are expected to be marked in the taluk.

20. *Tadpatri taluk.*—The present establishment consists of one party of one petty officer and eight peons who work under the supervision of the Gooty Sub-Inspector. The area of the taluk is 641 square miles; the toddy rentals amount to Rs. 20,634. The Deputy Commissioner proposes to divide it into two Sub-Inspectors' ranges separated by the river Pennar and to give an orderly of four peons to each of the Sub-Inspectors. The Board approves of the constitution of the two ranges, but would raise the number of the Sub-Inspector's orderlies from 4 to 6.

21. *Anantapur taluk.*—There is at present an establishment of one Sub-Inspector and three peons, and a party of one petty officer and eight peons working in the taluk. The area is 7×9 square miles, and the toddy rentals Rs. 52,416. About 40,000 trees are expected to be tapped on the introduction of the tree-tax system. The Assistant Commissioner proposes to divide the taluk into three Sub-Inspectors' ranges—Anantapur, Atmakúr and Tadmari—and to give each of the Sub-Inspectors an orderly of four peons each. The recommendation is accepted, but each Sub-Inspector should be given an orderly of six peons. To avoid confusion with the circle of the same name in Nellore the proposed Atmakúr range will be given a different designation.

22. *Kalyandrug taluk.*—The preventive work of this taluk is at present attended to by a party of one petty officer and eight peons acting under the supervision of the Dharmavaram Sub-Inspector. The taluk is 791 square miles in extent and its present rental is Rs. 35,372. The Assistant Commissioner proposes to divide the taluk into three ranges conterminous with the Revenue Inspectors' firkas and to give each of the Sub-Inspectors four orderlies. The Board would allow six orderlies to each of the Sub-Inspectors and a party of one petty officer and five peons for work in connection with the Mysore frontier. About 32,000 trees are reported to be likely to be marked in the taluk.

23. *Dharmavaram taluk.*—This taluk is at present patrolled by a party of one petty officer and five peons under the immediate direction of a Sub-Inspector (with three orderlies) who has also the Kalyandrug taluk to supervise. The taluk derives most of its supply from Kalyandrug and Anantapur. Its area is 611 square miles, and its toddy revenue Rs. 26,886. The Deputy Commissioner considers that one Sub-Inspector with four orderlies will be sufficient for the whole taluk and that the existing party which has done very little work in the way of detection for several years may be dispensed with. As only 5,600 trees are likely to be marked in the taluk, the Deputy Commissioner's proposal is accepted, but the number of the Sub-Inspector's orderlies should be raised to six, which will provide for frontier patrol as well whenever necessary. The adjoining Mysore country contains but few trees.

24. *Penukonda taluk.*—This taluk is 647 square miles in extent and its toddy revenue for the current lease is Rs. 44,536. It is at present supervised by a Sub-Inspector and three orderlies and a party of one petty officer and eight peons; about 17,000 trees are expected to be tapped on the introduction of the tree-tax system. The Assistant Commissioner proposes to divide the taluk into two ranges separated by the Kadur-Dharmavaram road. The Board approves of the proposed division, but would allow the Sub-Inspectors six orderlies each instead of four, as recommended by the Assistant Commissioner, and add a party of one petty officer and five peons for patrolling the Mysore frontier, which in this part of the district is somewhat complicated.

25. *Hindupur taluk.*—The existing establishment consists of a Sub-Inspector and three orderlies and two parties—one of one petty officer and eight peons, and the other of one petty officer and five peons. The area is 481 square miles, and the toddy rental Rs. 53,790. Most of the principal shops obtain their supply of toddy from Mysore, and provision has been made in paragraph 8 *supra* for the establishment of chowkies at Chowlur and Midagolam. About 15,000 trees are expected to be tapped under the tree-tax system The Assistant Commissioner proposes to divide the taluk into two ranges with four orderlies to each Sub-Inspector and to maintain a party of one petty officer and five peons for preventive duty with special reference to possible smuggling on the south and west of the taluk. The ranges are approved, but each of the Sub-Inspectors should be allowed six orderlies. Considering that the Mysore side of the frontier has numerous date trees and that the facilities for an unlimited supply of toddy are great, the Board is of opinion that a systematic patrol of the border is essential to the success of the system in the taluk and accordingly recommends that two parties of one petty officer and five peons each be entertained for frontier duty in lieu of the one party proposed by the Assistant Commissioner.

26. *Madakasira taluk.*—This taluk is a most difficult one to deal with, as it is practically surrounded with Mysore territory, has a most intricate boundary, and is traversed by those important routes by which Mysore toddy is transported from one part

of that State to another. Its area is 439 square miles and its present toddy revenue Rs. 47,970. It is more than self-supporting in the matter of toddy and need not draw any portion of its supply from Mysore. About 58,000 trees are expected to be marked in it. It is at present supervised by a Sub-Inspector with an orderly of three peons and three parties consisting of a petty officer and five peons each. The Assistant Commissioner proposes to divide the taluk into three ranges with one Sub-Inspector and four orderlies in each and to retain one of the existing three parties for the prevention of smuggling across the frontier and of illicit tapping in the dense topes in the south of the taluk. The proposal appears to be based on the assumption that the tree-tax system will be in force across the frontier. The Board does not see how the tree-tax system can be introduced into this area with advantage unless it is also introduced into Mysore. It would necessitate an enormous provision for frontier guards as the adjoining Mysore country is well supplied with toddy trees and the Madakasíra people consume toddy freely. It therefore begs leave to postpone the submission of proposals until the action which the Mysore Government intend to take is finally decided on. Should tree-tax be introduced in Mysore, a number of the frontier parties provided for above will be unnecessary and any additional peons which may be required for Madakasíra can be supplied from them, so that the only additional establishment required to work the tree-tax system there will be two Sub-Inspectors. The Board expects to be able to provide these from surplus establishment elsewhere.

27. There are two detached blocks of this taluk—one lying on the north-western corner, and the other on the south. It is reported that the former contains no trees, the shops obtaining their supply from the main portion of the taluk. The arrangements with regard to these isolated areas necessarily depend on whether the tree-tax system is introduced into Mysore and will have to be dealt with later on.

28. The next question for consideration is the division of the two districts into circles. Each forms at present a single Inspector's charge, but with the extension of the tree-tax system and the consequent arrangements for regulating the imports of toddy from the adjoining Native States, it is out of the question for one officer to efficiently cope with the multifarious duties which will be required of him over such large areas. The Assistant Commissioner suggests that an Assistant Inspector at Kúdligi empowered to enquire into cases will be in a position to afford adequate relief to the Bellary Circle officer, but no definite recommendation has been made by him with reference to Anantapur. The Board is, however, decidedly of opinion that the area is in each case far too great for effective supervision by a single Inspector, and recommends that each district be divided into two circles. The best division of the districts would be as shown below :—

Bellary.	Bellary Circle, with head-quarters at Bellary.	Adóni taluk.
		Alúr do.
		Bellary do.
		Rayadrug do.
	Kúdligi Circle, with head-quarters at Kúdligi.	Hospet taluk.
		Hadagalli do.
		Harpanahalli do.
		Kúdligi do.
Anantapur.	Anantapur Circle, with head-quarters at Anantapur.	Gooty taluk.
		Tadpatri do.
		Anantapur do.
		Kalyandrug do
	Penukonda Circle, with head-quarters at Penukonda.	Dharmavaram taluk.
		Penukonda do.
		Hindupur do.
		Madakasira do.

29. The clerical establishment of the Inspectors, Bellary and Anantapur Circles, consists of one head clerk on Rs. 30 and a second clerk on Rs. 25. The rates are somewhat high but good men cannot be obtained for less in the Ceded districts. The future Bellary and Anantapur Circles should retain this establishment, as also the orderly peons (six each). The additional Inspectors now proposed to be entertained should be given establishments equally strong.

30. The Collector of Bellary applies for certain additional hands for the Divisional and Taluk offices and for an increase of pay to the abkári clerk in his own office. The following statement shows the strength of the existing Abkári establishment in the Collector's, Divisional and Taluk offices as compared with the strength of the establishment which will be required in the opinion of the Collector on the introduction of the tree-tax system :—

—	Present strength		Proposed strength.	
	NO.	RS.	NO.	RS.
Abkári clerk, Huzur office	1	20	1	25
Do. Head Assistant Collector's office ...	...	...	1	20
Do. Divisional office, Bellary	...	...	1	20
Abkári gumastah, Bellary taluk office	1	15	1	15
Do. Adóni taluk do.	1	15	1	15
Do. Hospet do.	...	...	1	15
Do. Hadagalli do.	...	...	1	15
Do. Harpanahalli do.	...	...	1	15
Do. Kudligi do.	...	...	1	20
Do. Rayadrug do.	...	...	1	15
Total ...	...	50	...	175

The additional establishment applied for may be sanctioned with the exception of the clerks for the Divisional offices which the Board considers unnecessary. The pay of the abkári clerk, Collector's office, may be raised to Rs. 25 as recommended by the Collector.

31. The question of what additional establishment will be required in the Anantapur Revenue offices is under correspondence. The Collector has already two clerks sanctioned for the Huzur and one for each Taluk office in connection with the separate sale of shops.

32. The result of the foregoing proposals is a net increase in the cost of establishment of Rs. 2,838 per mensem. The cost for 1897–98 can be met from the provision made in the Budget. Three proposition statements in duplicate are enclosed.

33. Appendix A shows the extent and population of the taluks and other information of importance in connection with them, as also the existing and proposed establishments of each of these local areas. Appendix B shows the allocation and strength of the Sub-Inspectors' ranges and parties in the circles dealt with in these Proceedings.

34. The Deputy Commissioner, Central Division, will be requested to report the names of the Sub-Inspectors' and parties' ranges in each of the circles as decided on in the foregoing paragraphs.

(True Extract.)

(Signed) R. H. SHIPLEY,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department,
with three proposition statements in duplicate, through
the Accountant-General,

" Collector of Bellary.
" " of Anantapur.
" Deputy Commissioner, Central Division.
" Assistant Commissioner, Bellary Sub-Division.
" Inspectors of the Bellary and Anantapur Circles.

Exd. T. K. Narayana Aiyangar.

APPENDIX A.

Circle.	Taluk.	Area in square miles.	Population in thousands.	Number of Revenue Inspector's firkas.	Number of villages.	Number of shops. Arrack.	Number of shops. Toddy.	Toddy rentals for 1896-97.	Number of toddy-yielding trees. Cocoanut.	Palmyra.	Date.	Number tapped for Toddy.	Sweet juice.	Number likely to be tapped on the introduction of the tree-tax system. Cocoanut.	Palmyra.	Date.	Extent of saline tracts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
										Bellary District.							
								Rs.									Acs.
Bellary	Adóni	839	160·7	4	130	54	128	69,219	560	10,575	349,550	15,800	1,000	..	..	11,750	1,163·00
	Alúr	685	88·0	3	91	45	45	12,870	..	..	3,270	1,500	..	..	..	..	239·00
	Bellary	961	180·3	4	130	62	120	1,24,638	1,570	80	34,900	4,150	..	..	..	10,000	108·00
	Rayadrug	712	78·0	3	68	30	65	68,496	14,940	14,100	18,740	4,000	..	..	..	8,500	625·05
Kudligi	Hospet	540	92·5	4	79	23	64	64,416	1,890	5,280	45,700	11,680	..	..	..	23,000	76·00
	Hadagalli	585	104·0	3	87	15	38	14.031	5,193	19,311	24,611	3,000	..	..	..	4,000	..
	Harpanahalli	603	82·2	3	84	17	47	21,249	17,724	1,902	342,936	30,000	..	..	..	12,000	38·22
	Kudligi	863	94·0	4	108	6	72	18,168	25,171	1,793	345,000	44,090	..	..	..	70,000	573·21
	Total	5,789	879·7	28	777	252	579	3,93,087	67,048	53,041	1,164,707	114,220	1,000	..	..	139,250	2,822·48
										Anantapur District.							
Anantapur.	Gooty	1,052	142·9	4	153	78	132	90,745	409	4,622	121,700	89,700	..	..	..	72,000	616·60
	Tadpatri	641	112·7	4	98	70	74	20,634	2,520	820	66,430	27,800	..	..	..	19,200	233·82
	Anantapur	789	104·3	3	123	52	126	52,416	45	11,160	414,705	231,000	..	..	..	40,000	202·00
	Kalyandrug	791	71·8	3	185	12	78	35,·72	320	9,050	249,130	140,000	..	..	..	32,000	345 00
Penukonda	Dharmavaram	611	66 0	3	155	37	61	26,856	160	150	13.070	9,000	..	..	..	5,600	260·00
	Penukonda	647	80·3	3	103	29	80	44,538	5,490	520	39,430	27,000	..	..	..	17,000	66·26
	Hindupur	481	81·7	3	101	10	105	53,790	22,359	1,000	47,230	24,500	..	..	..	15,000	101·16
	Madukasira	439	68·0	3	150	14	89	47,970	17,581	128	583,121	150,000	..	..	..	58,000	193·28
	Total	5,451	727·7	26	1,066	282	745	3,72,321	48,884	27,450	1,634,816	699,000	..	..	..	258,800	2,021·12

APPENDIX A—*cont.*

Circle.	Taluk.	Establishment as at present existing. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Clerks on Rs. 20.	Clerks on Rs. 15.	Petty officers.	Peons.	Establishment as proposed by the Board. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Clerks on Rs. 20.	Clerks on Rs. 15.	Petty officers.	Peons.
		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
											Bellary District—cont.								
Bellary	Adóni	..	..	2	..	..	..	..	3	21	..	..	3	..	..	..	..	2	28
													1					1	4
													1						3
	Alúr	..	..	..	..	..	..	..	1	5	..	..	1	..	..	..	..	2	28
													2	1	1	..		1	4
	Bellary	1	..	1	1	1	..	..	2	19	1	..	1					1	17
													2	..	..	..		1	24
	Rayadrug	..	..	1	..	..	..	..	1	11	..	..	2					3	1
													1	..	..	..		2	8
	Hospet	..	..	1	..	..	..	..	4	26	..	..	2					1	17
													2	..	..	..		1	17
Kudligi	Hadagalli	..	..	1	..	..	..	..	2	13	..	..	2	..	..	..	..	2	40
	Harpanahalli	..	..	1	..	..	..	..	2	13	..	..	4	1	1	..	..	17	191
	Kudligi	..	..	1	..	..	..	..	3	18	1	..							
	Total	1	..	8	1	1	..	..	18	126	2	..	23	2	2	..	..		
											Anantapur District—cont.								
Anantapur.	Gooty	..	..	1	..	..	..	..	2	13	..	..	3	..	1	..	..	..	18
													2						12
	Tadpatri	..	..	..	..	..	..	..	1	8	..	..	3						24
													3	1	..	..		1	23
	Anantapur	1	..	1	..	1	..	..	1	17	1	..	1						6
													2	..	1	..		1	23
	Kalyandrug	..	..	..	..	..	..	..	1	8	..	..	2					2	22
													2	1	..	..		1	1
	Dharmavaram	..	..	1	..	..	..	..	1	11	1	..	1					2	8
													2	..	..	..		3	18
	Penukonda	..	..	..	..	..	..	..	2	16	..	..	1	..	..	..	..		
	Hindupur	..	..	1	..	..	..	..	3	18	..	..							
	Madakasira *	..	..	1	..	..	..	..	12	90	2	..	20	2	2	..	..	10	155
	Total	1	..	6	1	1	..	..											

* *Vide* paragraph 26 of the Board's Proceedings.

APPENDIX B.

STATEMENT showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts.

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength. Number of Petty officers.	Strength. Number of peons.
1	2	3	4	5	6	7
			Bellary Circle.			
Adóni taluk	A. (Frontier)	1	6 (1 — 4— 1)	I (Frontier)	1	5 (1— 3—1)
	B. (Do.)	1	6 (1 — 4— 1)	II Do.	1	5 (1— 3—1)
	C. (Interior)	1	6 (1 — 4— 1)	....	....	....
Alúr „	D.	1	3 (0 — 1— 2)	....	....	....
	(4. (Hyderabad frontier)	1	6 (1 — 4— 1)	III (Frontier)	1	8 (2— 4—2)
Bellary „	H. (Interior)	1	3 (0 — 1— 2)	IV*	1	5 (1— 3—1)
	E. (Frontier)	1	6 (1 — 4— 1)	V (Frontier)	1	5 (1— 3—1)
Rayadrug taluk	F.	1	6 (1 — 4— 1)	....	....	....
	Inspectors' orderlies	..	....		5 (1—2—1—1)	28 (6—16—6)
	Total ..	8	48 (7 —30—11)			
			Establishments at Chowkies.			
Guruzala (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2—1)
Hirehal (Bellary-Mysore frontier)* ..	....	1	....	....	1	4 (1— 2—1)
	Total ..	2	....		2 (0—0—1—1)	8 (2— 4—2)
	Grand Total ..	10	48 (7—30—11)		7 (1—2—2—2)	36 (8—20—8)
			Kudligi Circle.			
Hospet taluk	A. (Hyderabad frontier)	1	6 (1— 4— 1)	I	1	5 (1— 3—1)
	B. (Interior)	1	3 (0— 1— 2)	II	1	5 (1— 3—1)
	C. (Frontier)..	1	6 (1— 4— 1)	III	1	5 (1— 3—1)
Hadagalli „	D.	1	6 (1— 4— 1)	IV (Frontier)	1	5 (1— 3—1)
	E.	1	6 (1— 4— 1)	....	....	....
Harpanahalli taluk	F.	1	6 (1— 4— 1)	V	1	5 (1— 3—1)
	G. (Frontier)..	1	6 (1— 4— 1)	VI (Frontier)	1	5 (1— 3—1)
	H. (Do.)..	1	6 (1— 4— 1)	VII (Do.)	1	5 (1— 3—1)
Kudligi „	I.	1	6 (1— 4— 1)	....	....	....
	J.	1	6 (1— 4— 1)	....	....	....
	Inspectors' orderlies	..	6 (1— 4— 1)	....	....	....
	Total ..	10	63 (10—41—12)		7	35 (7—21—7)

* The work of this party will be chiefly on the Mysore frontier.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts—*cont.*

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength. Number of Petty officers.	Strength. Number of peons.
1	2	3	4	5	6	7
			Kudligi Circle—cont.			
			Establishments at Chowkies.			
Kampli (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2— 1)
Talarigattu (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2— 1)
Hospet railway station checking staff ..	....	1	....	....	1	1 (0— 1— 0)
	Total ..	3	....		3	9 (2— 5— 2)
	Grand Total ..	13	63 (10—41—12)		10 (1— 2— 4— 3)	44 (9—26— 9)
	Total for the District ..	23	111 (17—71—23)		17½(2— 4— 6— 5)	80 (17—46—17)
			Anantapur Circle.			
Gooty taluk	A.	1	6 (1— 4— 1)	....	....	....
	B.	1	6 (1— 4— 1)	....	....	....
	C.	1	6 (1— 4— 1)	....	....	....
Tadpatri „	D.	1	6 (1— 4— 1)	....	....	....
	E.	1	6 (1— 4— 1)	....	....	....
	F. (Anantapur)	1	6 (1— 4— 1)	....	....	....
Anantapur „	G.	1	6 (1— 4— 1)	....	....	....
	H. (Tadmari)	1	6 (1— 4— 1)	....	....	....
	I.	1	6 (1— 4— 1)	I (Frontier)	1	5 (1— 3— 1)
	J.	1	6 (1— 4— 1)	....	....	....
Kalyandrug	K.	1	6 (1— 4— 1)		1 (1— 0— 0— 0)	5 (1— 3— 1)
....	Inspectors' orderlies	..	....			
	Total ..	11	72 (12—48—12)			
			Penukonda Circle.			
Dharmavaram taluk	A.	1	6 (1— 4— 1)	....	....	....
	B.	1	6 (1— 4— 1)	I (Frontier)	1	5 (1— 3— 1)
	C.	1	6 (1— 4— 1)	....	....	....
Penukonda „	D.	1	6 (1— 4— 1)	II (Frontier)	1	5 (1— 3— 1)
	E.	1	3 (0— 1— 2)	III (Do.)	1	5 (1— 3— 1)
Hindupur „	F.	..	....	IV	1	5 (1— 3— 1)
	G.*	..	....	V	1	5 (1— 3— 1)
Madakasira „	H.*	..	6 (1— 4— 1)	VI	....	....
	Inspectors' orderlies	..	....	....		
	Total ..	* 6	* 39 (6—25— 8)		6	30 (6—18— 6)

* *Vide* paragraph 26 of the Board's Proceedings.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts—*cont.*

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.			
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength.		
					Number of Petty officers.	Number of peons.
1	2	3	4	5	6	7
	Penukonda Circle—cont.					
	Establishments at Chowkies.					
Chowlur (Anantapur-Mysore frontier) ..	....	1	....	....		4 (1— 2—1)
Midugolam (do. do.) ..	....	1	....	....		4 (1— 2—1)
Hindupur railway station checking staff ..	....	1	....	....		1 (0— 1—0)
	Total ..	3	....		3	9 (2— 5—2)
	Grand Total ..	9	39 (6—25— 8)		9 (1—2—3—3)	39 (8—23—8)
	Total for the District ..	20	111 (18—73—20)		10 (2—2—3—3)	44 (9—26—9)

Preventive Establishments

District	Sub-Inspectors	Petty Officers	Peons	Ixdy Revenue for 1893-94	1894-95	1895-96
				Rs	Rs	Rs
North Arcot	37	12	286	333,404	371,139	421,908
Nellore	31	9	232	76,311	95,345	109,871
Cuddapah	28	3	196	150,556	134,760	118,906
Kurnool - Preventive Establishment	27	11	253	256,178	237,419	211,125
Kurnool - Chowkies	8	8	32			
Bellary	23	17	179	365,366	379,470	396,719
Anantapur	20	10	143	231,056	263,714	315,495

Order sanctioning present establishment. Government of — Department. No.	Date.	Office to which the proposition refers.	Present Scale No.	Designation.	Minimum. Rs.	A.	Grounds of Proposition.	Local Government's recommendation.	Orders of the Government of India. Home Department. Remarks	Financial Department. Remarks.	Financial Department. Orders.
		—	1	clerk			No 7303 Revenue dated 27th November 1890				
			1	Do							
			1	Do							
		Collector	1				Bellary District				
			1								
			1								
			1			

Statement of Proposition for revision of Establishment.

Order sanctioning present establishment. Government of — Department. No.	Date.	Office to which the proposition refers.	Nature of Charge.												Proposition.								Grounds of Proposition.	Local Government's recommendation.	Orders of the Government of India.		
			Present Scale.						Proposed Scale.						Average cost.		Permanent.			Temporary.					Home Department.	Financial Department.
			No.	Designation.	Pay. Minimum.	Pay. Increment.	Pay. Maximum.	Average cost.	No.	Designation.	Pay. Minimum.	Pay. Increment.	Maximum.	Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.						Remarks	Remarks.	Orders.
															Amount.	Amount.	Period.	Amount.	Period.	Amount.						
					Rs. A.	Rs. A.	Rs. A.	Rs. A.			Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.							
					Collectorate office																						
—		Ballary District	1	clerk		2 - 20	-		1	clerk					25 -	5 -											
					Ballary taluk																						
			1	Do		15 -	-		1	Do					15 -												
					Adoni taluk																						
			1	Do		15 -	-		1	Do					16 -												
					Hospet taluk																						
			1			-	-		1	Do					15 -	15 -											
					Hadagalli taluk																						
			1						1	Do					15 -	15 -											
					Harpanahalli taluk																						
			1						1	Do					15 -	15 -											
					Kudligi taluk																						
			1						1	Do					20 -	20 -											
					Raydrug taluk																						
			1						1	Do					15 -	15 -											
			3						50 -	8					135 -	85 -											

Board of Rev' Separate Rev' 2nd March, 1897.

2,000—20 8-96.

To

The Secretary to Government, R[illegible] Department,
through the Accountant-Ge[illegible]23 to G.O., No. 1695,
dated the 23r[illegible]cial Department.

If Local Government is competent to sanction, its order will be written across these four columns.

Signature [illegible]

(Officer's Designation) Assistant Secretary

ACCOUNTANT-GENERAL'S REPORT.

No. A.D. 115

THE entries in the column of "Present Scale" have been compared with the Registers of this office, and are correct, ~~with the exception of the items altered in red ink~~.

The proposed increase is within the sanctioning powers of the Local Government.

ACCOUNTANT-GENERAL'S OFFICE,
Fort Saint George,
22nd March 1897.

G. C. Riley
Dy Accountant-General.

GOVERNMENT OF MADRAS.

DEPARTMENT.

No.

FORT SAINT GEORGE,
The 189 .

Secretary to the Government of Fort St. George.

Statement of Proposition f

Order sanctioning present establishment. Government of Madras Revenue Department. No.	Date.	Office to which the proposition refers	Nature of Charge.										
			Present Scale.								Proposed Scale.		
			No.	Designation.	Pay. Minimum.		Pay. Increment.		Pay. Maximum.		Average cost.		
					Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	
No 898 Roulnie	13th October 1893	Bellary Circle.	1	Clerk					30				
			1	"					25				
			3	Jemadars 1st grade					45				
			4	" 2nd					48				
			6	Duffadars 1st grade					60				
			5	" 2nd					45				
			21	Peons 1st gr.					168				
			68	" 2nd					476				
			37	" 3rd					222				
			146						119				

Bellary Circle

No.	Designation.
1	Clerk
1	"
1	Jemadar 1st grade
2	do 2nd
2	Duffadars 1st
2	" 2nd
15	Peons 1st "
50	" 2nd
19	" 3rd
93	

Kurnool Circle

No.	Designation.
1	Clerk
1	do
1	Jemadar 1st grade
2	" 2nd "
4	Duffadars 1st .
3	" 2nd
19	Peons 1st
67	do 2nd
21	do 3rd
119	

Kurnool Circle.

Nil

Board of Revenue
Separate Revenue
Agency.
2nd March 1897.

To

The Secretary to Government,
through the Accountant-Ge
dated the 23r

2,000—20 8-96.

ACCOUNTANT-GENERAL'S REPORT.

No. 117

The entries in the column of "Present Scale" have been compared with the Registers of this office, and are correct, ~~with the exception of the items altered in red ink~~.

The proposed increase is within the sanctioning powers of the Local Government

Accountant-General's Office,
Fort Saint George,
22nd March 1897.

Accountant-General.

GOVERNMENT OF MADRAS.

No. Department.

Fort Saint George,
The 189 .

Secretary to the Government of Fort St. George.

Statement of Proposition

Nature of Charge.

Order sanctioning present establishment. Government of Madras Revenue Department. No.	Date.	Office to which the proposition refers.	Present Scale. No.	Designation.	Pay. Minimum. Rs.	A.	Increment. Rs.	A.	Maximum. Rs.	A.	Average cost. Rs.	A.	Proposed Scale. No.	Designation.	Pay. Minimum. Rs.	A.	Increment. Rs.	A.
														Board's Branch				
			14	Assistant Commissioner	—	—	—	—	8500	—			14	Asst to Asst Commissioners	—	—	—	—
			11	Inspectors 1st grade	—	—	—	—	4400	—			11	Inspectors 1st grade	—	—	—	—
			19	do 2nd grade	—	—	—	—	6650	—			19	do 2nd grade	—	—	—	—
			21	do 3rd grade	—	—	—	—	6300	—			22	do 3rd grade	—	—	—	—
			30	do 4th grade	—	—	—	—	7500	—			31	do 4th grade	—	—	—	—
			81						24850	—			83					
			37	Assistant Inspectors 1st grade	—	—	—	—	6475	—			37	Asst Sub Inspectors 1st grade	—	—	—	—
			38	do 2nd	—	—	—	—	5700	—			38	do 2nd	—	—	—	—
			37	do 3rd	—	—	—	—	4625	—			37	do 3rd	—	—	—	—
			112						16800	—			112					
			65	Sub Inspectors 1st grade	—	—	—	—	4550	—			67	Sub Inspectors 1st grade	—	—	—	—
			97	do 2nd grade	—	—	—	—	5820	—			101	do 2nd grade	—	—	—	—
			145	do 3rd do	—	—	—	—	7250	—			151	do 3rd grade	—	—	—	—
			194	do 4th	—	—	—	—	7760	—			201	do 4th grade	—	—	—	—
			274	Do 5th	—	—	—	—	8220	—			284	do 5th grade	—	—	—	—
			775						33600	—			804					
									Temporary for one year									
			1	Inspector for Telicherry Cutcherry Circle	—	—	—	—	250	—			1	Inspector for Telicherry Cutcherry Circle	—	—	—	—
									For 12 months annually									
			1	Inspector, Vayalur Circle	—	—	—	—	250	—			1	Inspector, Vayalur Circle	—	—	—	—
			1	Sub Inspector, Cumbum Circle	—	—	—	—	60	—			1	Sub Inspector, Cumbum Circle	—	—	—	—
			2	Sub Inspectors 3rd grade for Bezwada Excise Depot and Balasore Circle	—	—	—	—	100	—			2	Sub Inspectors 3rd grade for Bezwada Excise Depot and Balasore Circle	—	—	—	—
									For Six months annually									
			3	Assistant Inspectors one in each grade	—	—	—	—	450	—			3	Assistant Inspectors one in each grade	—	—	—	—
			44	Sub Inspectors 5th grade	—	—	—	—	1320	—			44	Sub Inspectors 5th grade	—	—	—	—
									For three months annually									
			11	Sub Inspectors 5th grade	—	—	—	—	330	—			11	Sub Inspectors 5th grade	—	—	—	—
									For 12 months from October 1896 for Kurnool Circle									
			1	Assistant Inspector 2nd grade	—	—	—	—	150	—			1	Assistant Inspector 2nd grade	—	—	—	—
			1046						8660	—			1077					

Mad. No 1023. 20th February 1897.

Madras Revenue Department.

To

The Secretary to Government,
through the Accountant-G
dated the 23

Board of Revenue (Separate Revenue)
2nd March 1897.

2,000—20-8-96.

ACCOUNTANT-GENERAL'S REPORT.

No. 451/116

The entries in the column of "Present Scale" have been compared with the Registers of this office, and are correct, ~~with the exception of the items altered in red ink~~.

The proposed increase is within the sanctioning powers of the Local Govt. with the exception of that on account of the one Inspector on Rs 300— for whose entertainment sanction of the Secretary of State is necessary

Accountant-General's Office,
Fort Saint George,
22nd March 189 7.

Dy Accountant-General.

GOVERNMENT OF MADRAS.

Department.

No.

Fort Saint George,
The 189 .

Secretary to the Government of Fort St. George.

R No. 1721 07

172 Revenue Department.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed March th.

Proceedings, No. 82, 2nd March 1897.

DY. COMR. OF SALT & EXCISE REVENUE, CENTRAL DIVISION.

MARCH.

Submitting to Government proposals for working the tree-tax system in the Bellary and Anantapur districts from 1st October 1897.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 82, dated 2nd March 1897.

With reference to Government Official Memorandum, No. 142, Revenue, dated 1st October 1896, and G.O., Mis. No. 4979, Revenue, dated 5th December 1896, the Board begs leave to submit its proposals for the management of the toddy revenue of the Bellary and Anantapur districts from the 1st October 1897 and for the additional establishments that will be necessary to carry them into effect.

2. The extension of the tree-tax system to the two districts was recommended for the sanction of Government in Board's Proceedings, No. 62, dated 13th February 1896, but the Government ordered the postponement of the measure as it was of opinion that sufficient information was not furnished as to the sources of toddy supply, especially in the Bellary district (*vide* G.O., No. 162, Revenue, dated 11th April 1896). The Collector of Bellary reports that toddy is produced almost throughout the district but that, excepting the Kúdligi and Harpanahalli taluks, which are the chief toddy-producing centres and which contribute to the supply of some of the other taluks, the local supply is not equal to the demand. The other taluks consequently depend for their supply on extraneous sources in part. As regards Anantapur, it has been ascertained that all the taluks in the district except Dharmavaram and Hindúpur are more or less self-supporting. Gooty also supplies toddy to the Adóni taluk of the Bellary district. Anantapur contains a large number of trees and supplies Dharmavaram and parts of Tadpatri. Kalyandrug supplies the adjacent taluk of Dharmavaram and also a portion of Mysore. The Penukonda and Hindúpur taluks derive a certain portion of their supplies from the Mysore territory, whilst Madakasíra, which has the largest number of toddy trees in the district, produces more than it consumes.

3. The first point which has to be considered is as to whether the present unfortunate state of the season in these districts renders the postponement of the introduction of the tree-tax system for another year advisable. The Collectors of both districts, the Deputy Commissioner and local officers of the department do not think that it does and the Board agrees with them. Should the season prove worse than anticipated orders regarding the postponement of the change can be issued at any time up to September next. It is desirable that it should not be postponed except for strong reasons as the success of the system in Cuddapah is largely dependent on its introduction into Anantapur. The rates of tree-tax will be the same as those at present in force in the neighbouring districts of Cuddapah and Kurnool.

4. It is much to be regretted that the bad season in Kurnool has rendered it impossible for the Board to arrive at definite conclusions as to the suitability of the system under which the Hyderabad frontier chowkies are being managed, and has deprived it of the benefit of some experience of their working in that district. So far as can at present be seen the Kurnool frontier has been over liberally provided both with chowkies and guards, but, in the absence of information as to the work to be done in an average year, the Board thinks that it would not be advisable to adopt a materially different standard for the Bellary frontier. The force can be kept under the sanctioned strength if it be found excessive and revised proposals submitted after a year's experience of its working. The Board labours under a more serious difficulty regarding its proposals for the Mysore frontier inasmuch as it is understood that the Mysore Government contemplates the introduction of the tree-tax system on its side of the border about the beginning of July next. Arrangements which would be necessary were the Mysore country still under the renting system would be quite

uncalled for if tree-tax at the same rates per tree were in force there also. There appears to be no reason to doubt the intention of the Mysore Government to make the change at an early date, but it is not at present safe to calculate on its being an accomplished fact by the 1st October next. It has therefore been thought advisable to allow for a certain amount of frontier patrol on this side also.

5. With the introduction of the tree-tax system, it will be necessary to place suitable restrictions on the import of toddy from the adjoining territories of Hyderabad and Mysore and from the Native State of Sandur. As regards Hyderabad the system followed in Kurnool may be adopted and a two-mile belt in which the possession of toddy in excess of one dram without a license is illegal be established. The current abkari contracts in the Sandur State terminate on the 1st November next and the Deputy Commissioner suggests, as the best means of removing all difficulties, that the British Government take over the management of its abkári—a measure which it is understood would be regarded with favour by the Raja. This, however, does not appear to be necessary as practically no toddy is reported to be produced in that State. The Board is of opinion that the consideration of the Deputy Commissioner's suggestion should be deferred, at any rate until after the tree-tax system is established in the Bellary district. In the meantime it considers that the import of toddy from that State should continue to be prohibited under section 6 of the Abkári Act.

6. A belt will also be necessary at present along the portions of the Mysore frontier adjacent to tracts which produce toddy. Much of the country beyond the border is, however, destitute of palm trees and no special precautions are necessary along these portions. The Board thinks that it should eventually be possible to come to some arrangement with the Mysore Government for establishing an equality of tree-tax on both sides of the frontier and permitting British subjects to have trees marked in Mysore on payment of duty into the British Treasury and *vice versâ*. Each consumer would, under this arrangement, pay the tree-tax on his toddy to the Government whose subject he is, irrespective of where the tree which produced it grows, and frontier-guarding would be unnecessary, provided the Mysore Government maintained an efficient preventive department. The Board, however, sees one serious difficulty in the way of such an arrangement owing to large quantities of toddy coming to Bellary from somewhat remote parts of Mysore by cart.

7. The same rate of duty as that now existing in Kurnool, viz., one anna per gallon, may, as recommended by the Deputy Commissioner, Central Division, be accepted for the present as that to be imposed on toddy imported into Bellary and Anantapur from Hyderabad and Mysore. It can, of course, be revised at any time before the shops are sold. The rate is, if anything, a trifle too high in the Board's opinion but it is difficult to speak with any certainty owing to the manner in which the abnormal season in Kurnool may have affected imports and consumption. The collections at the chowkies up to date have been as follows:—

	RS.	A.	P.		RS.	A.	P.
October 1896 ...	1,495	7	0	January 1897 ...	2,041	10	0
November „ ...	1,439	11	0	February „ ...	2,035	0	0
December „ ...	1,670	5	0				

These sums are considerably less than was expected, but whether this is due to the season or to the rate of one anna per gallon being too high it is impossible to say.

8. Regarding the arrangements to be made for the collection of this duty the Deputy Commissioner proposes, as a tentative measure, the establishment of the marginally-noted chowkies for the levy of duty on the Hyderabad and Mysore frontiers, and the entertainment of a staff of officers at the Hospet and Hindupur railway stations for checking consignments of toddy to the shops in the Bellary town and the Penukonda taluk from the Hyderabad and Mysore territories respectively and for issuing permits for their transport. It is reported that no import is going on *vid*

Bellary-Hyderabad frontier—
Gúruzala (Adóni taluk).
Kampli (Hospet taluk).
Talarigattu (do.).

Bellary-Mysore frontier—
Hirehal (Bellary taluk).

Anantapur-Mysore frontier—
Chowlur (Hindupur taluk).
Midagolam (do.).

Tungabhadra, the only other station through which consignments by rail from foreign territory could enter the Bellary district. The Guruzala chowkie will be in the north-east corner of the Adóni taluk. From this point to near Kampli in the Hospet taluk the country on the Hyderabad side of the Tungabhadra is practically destitute of toddy trees, in the vicinity of the river at any rate, and imports do not now take place. The next chowkie will be at Talarigattu, half-way between Kampli and Hospet. From Hospet westwards imports of toddy do not take place now and the non-establishment of chowkies will not be any hardship on the inhabitants. The western taluks of Bellary are fairly well provided with toddy trees—Kúdligi abundantly so—and no import need be provided for until Hirehal is reached. At this point a long strip of Mysore country runs up towards Bellary town, which derives a supply of about 1,000 gallons per day by cart from a point called Talak, about 35 miles from the frontier. The two remaining chowkies will be in the south of the Hindúpur taluk. As regards collections on railway imports, the Board proposes to grant permits only for toddy in casks containing 52 gallons approximately. Importers will be allowed to make deposits with the Tahsildars to which the transport duty will be debited day by day by the Sub-Inspector who will attend at the station on the arrival of the trains and issue permits after verification of the number of casks.

9. Coming to the question of chowkie establishment, the Deputy Commissioner considers that the establishment sanctioned in Kurnool is excessive and proposes to do away with the petty officer and two peons, thus reducing the establishment at each of the chowkies in the Bellary district to a Sub-Inspector and two peons The Assistant Commissioner, Bellary Sub-Division, suggests that each of the two chowkies in the Anantapur district may be worked by a jemadar of the first grade and that a staff of five peons (two of the first and three of lower grades) be allowed, one first-grade peon to take the place of the petty officer if temporarily incapacitated by sickness or other cause, the other to be in charge of three peons for patrolling purposes. These proposals do not meet with the approval of the Board. It considers that the same scale of establishment (one Sub-Inspector, one petty-officer and four peons) should for the present be maintained as in Kurnool and that any saving in expenditure which may be advisable should be secured by the abolition of the chowkies the collections in which do not justify the entertainment of a reliable staff. It does not approve of collections being made by any one under the rank of Sub-Inspector and considers that the officer in charge should have one petty officer with him to take his place in case of illness. It therefore recommends that the chowkie establishment should be on the Kurnool scale. A Sub-Inspector and one petty officer and one peon will, however, be sufficient at the railway chowkies where all that has to be done is to count a few casks daily in the train. On receipt of the orders of Government, the Board will take the necessary steps for the erection of chowkies and quarters and the provision of all requisites as has been done in Kurnool.

10. The other requirements of each taluk will now be considered in detail. Before doing so the Board thinks it necessary to explain that in the opinion of the Deputy Commissioner and the Assistant Commissioner the preventive force now entertained in these two districts is considerably in excess of what is actually necessary. The Board is to some extent inclined to agree with them but has added considerably to their estimates as the work to be done will not really be known until the tree-tax system has been introduced. Notwithstanding the additions made by the Board to the establishments proposed by the Deputy Commissioner, they may seem somewhat small for the realisation of so large a revenue when compared with those of other districts, but it must be remembered that the toddy trees here are only found in a few isolated places and that consequently it is not necessary for the tree-marking establishments to visit almost every village in the course of their work. Much of the toddy consumed will also come in by rail or through chowkies.

BELLARY DISTRICT.

11. *Adóni taluk.*—The taluk is at present patrolled by two Sub-Inspectors assisted by three orderlies each, and three parties of one petty officer and five peons. One of the Sub-Inspectors is in charge of the frontier and has two parties to help him in

watching it, while the other Sub-Inspector with the remaining party looks after the interior of the taluk. This latter Sub-Inspector supervises the Alúr taluk also. The Adóni taluk is 839 square miles in extent and has about 57 miles of the frontier. The present toddy rentals amount to Rs. 69,219. On the introduction of the tree-tax system, the Deputy Commissioner would divide the taluk into three ranges—two frontier and one interior—conterminous with the limits of the existing parties. He proposes to allow one Sub-Inspector and six peons to each range, and to abolish the parties altogether as they have not justified their existence hitherto. The proposed frontier ranges will have about 24 and 33 miles of the Tungabhadra river to guard in addition to doing tree-marking when required—an employment which might tie them to particular localities for days at a time. It is true that there has practically been no smuggling of late and that the country on the opposite side of the river is destitute of toddy trees in its immediate vicinity, but the introduction of tree-tax will bring a new motive for smuggling into existence and may make it worth while to carry toddy considerable distances for the purpose. The Board therefore considers that a party of one petty officer and five peons will be required to assist each of the frontier Sub-Inspectors. The interior range, in which about 8,000 trees are likely to be marked, is, in the opinion of the Board, very large. It can be reduced in area by extending the limits of the frontier range (Western). Each of the three Sub-Inspectors will be given an orderly of six peons.

12. *Alúr taluk.*—The Sub-Inspector in charge of the interior portions of Adóni looks after this taluk also. It is reported that the party of one petty officer and five peons sanctioned for this taluk is at present working in Kurnool as its services are not required in Alúr and men were urgently required in connection with the introduction of the tree-tax system. The taluk is almost bare of trees and derives its supply of toddy mostly from Kúdligi and the village of Timmencherla in Anantapur. The Deputy Commissioner proposes to place it under one Sub-Inspector and five peons. The Board considers that three orderlies should suffice for the Sub-Inspector and that the party may be abolished. The toddy rental of the taluk is only Rs. 12,870.

13. *Bellary taluk.*—The Hyderabad frontier of both the Bellary and Hospet taluks is at present in charge of a Sub-Inspector and three parties, while a similar establishment is entertained for the interior portion of both taluks. The Bellary taluk is 961 square miles in extent and its toddy revenue is Rs. 1,24,638, a large proportion of which is derived from the consumption of toddy imported by rail from Hospet. The Assistant Commissioner proposes to leave the frontier of this taluk and the area comprised in the present frontier party's limits in charge of a Sub-Inspector and five peons, the interior of the taluk being supervised by a Sub-Inspector and three peons assisted by a party of one petty officer and five peons. The Hyderabad frontier is over 30 miles long and, in the Board's opinion, requires a special party of one petty officer and eight peons. The limits of the frontier Sub-Inspector's range will be extended so as to include a larger portion of the interior of the taluk than that proposed by the local officers and the number of the Sub-Inspector's orderlies raised from five to six. In other respects the Assistant Commissioner's recommendations are accepted. The work of the party under the Sub-Inspector in charge of the interior of the taluk will be chiefly on the Mysore frontier which, though of limited extent, will require systematic patrolling until the tree-tax system is introduced into Mysore as the Bellary town shops obtain a considerable proportion of their supplies from that direction.

14. *Rayadrug taluk.*—The existing establishment consists of a Sub-Inspector and three orderlies and a party of one petty officer and eight peons. The taluk is 712 square miles in extent and has an extensive Mysore frontier, on the other side of which trees are reported to be plentiful. The present rentals amount to Rs. 68,496. The Deputy Commissioner recommends that the taluk be divided into two ranges, the boundary being the Bellary-Kalyandrug road, and that a party of one petty officer and five peons should be entertained specially for the Mysore frontier. The Board accepts the recommendation. Each of the Sub-Inspectors should be given an orderly of six peons instead of three as recommended by the Deputy Commissioner.

15. *Hospet taluk.*—The present arrangement for patrolling the taluk is that referred to in the opening sentence of paragraph 13. The taluk is 540 square miles in extent, its toddy revenue amounts to Rs. 64,416, and 23,000 trees are expected to be tapped under the tree-tax system. It includes about 35 miles of

the Hyderabad frontier. The Deputy Commissioner proposes to divide the taluk into two ranges—one a frontier one, and the other interior—the Sub-Inspector of the former range being given an orderly of five peons, and the latter three peons, and to attach a party of one petty officer and five peons to each of them. The Board approves of this, but considers that an additional party of one petty officer and five peons and an orderly of six peons should be given the frontier Sub-Inspector whose range may then be extended further into the interior.

16. *Hadagalli taluk.*—This taluk is at present supervised by a Sub-Inspector with three peons and two parties of one petty officer and five peons each. It derives its supply of toddy chiefly from the adjacent taluk of Harpanahalli. It is only 585 square miles in extent and the toddy rentals amount to Rs. 14,031. As the few topes in which marking is likely to take place are situated at the two extremities of the taluk, the Assistant Commissioner proposes to divide it into two ranges, separated by the road from Ittigi to Sovanahalli, the Sub-Inspectors being given four orderlies each. The proposed division is approved, but the Sub-Inspectors should have the usual number of orderlies (six), and a party of one petty officer and five peons should be provided for the Hyderabad frontier. The existing parties will, of course, be done away with.

17. *Harpanahalli taluk.*—This taluk is 603 square miles in extent and its present toddy rental is Rs. 21,249. The present establishment consists of one Sub-Inspector with three orderlies, and two parties of one petty officer and five peons each. About 12,000 trees are likely to be marked in the taluk on the introduction of the tree-tax system. The Deputy Commissioner proposes to divide it into two Sub-Inspectors' ranges conterminous with the limits of the existing parties, the Sub-Inspectors being given an orderly of three peons each. In view of illicit distillation which is supposed to be prevalent in the taluk, the Deputy Commissioner considers that a party of one petty officer and five peons will also be necessary. The Board approves of the recommendation, but would raise the number of Sub-Inspectors' orderlies to six each.

18. *Kudligi taluk.*—The existing establishment consists of one Sub-Inspector and three orderlies, and three parties of one petty officer and five peons each. The taluk is 863 square miles in extent, and abounds in date topes. It supplies toddy to the Bellary, Hospet and Rayadrug taluks and also to parts of Mysore. The present rentals are only Rs. 18,168, but on the introduction of the tree-tax system about 70,000 trees are expected to be marked in it. The Deputy Commissioner proposes its division into four ranges, arranged as far as possible in accordance with natural boundaries and with special reference to the work likely to be turned out in each. According to the Deputy Commissioner's proposal, each of the Sub-Inspectors will have a portion of the frontier, an arrangement which does not commend itself to the Board. While approving of the constitution of four ranges, it would prefer a division which would distribute the frontier work between two of the ranges. The Deputy Commissioner will be requested to endeavour to re-arrange the limits of the ranges accordingly. The four Sub-Inspectors will have six orderlies each, those in charge of the two frontier ranges being given in addition a party of one petty officer and five peons each.

ANANTAPUR DISTRICT.

19. *Gooty taluk.*—This is the largest taluk in the district, its area being 1,052 square miles. The toddy rentals amount to Rs. 90,745. It is at present patrolled by two parties of one petty officer and five peons each under the supervision of a Sub-Inspector (with three orderlies) who has also the charge of the Tadpatri taluk. On the introduction of the tree-tax system it is proposed to divide the taluk into three ranges, the Sub-Inspectors being given an orderly of six peons each. About 72,000 trees are expected to be marked in the taluk.

20. *Tadpatri taluk.*—The present establishment consists of one party of one petty officer and eight peons who work under the supervision of the Gooty Sub-Inspector. The area of the taluk is 641 square miles; the toddy rentals amount to Rs. 20,634. The Deputy Commissioner proposes to divide it into two Sub-Inspectors' ranges separated by the river Pennar and to give an orderly of four peons to each of the Sub-Inspectors. The Board approves of the constitution of the two ranges, but would raise the number of the Sub-Inspector's orderlies from 4 to 6.

21. *Anantapur taluk.*—There is at present an establishment of one Sub-Inspector and three peons, and a party of one petty officer and eight peons working in the taluk. The area is 7×9 square miles, and the toddy rentals Rs. 52,416. About 40,000 trees are expected to be tapped on the introduction of the tree-tax system. The Assistant Commissioner proposes to divide the taluk into three Sub-Inspectors' ranges—Anantapur, Atmakúr and Tadmari—and to give each of the Sub-Inspectors an orderly of four peons each. The recommendation is accepted, but each Sub-Inspector should be given an orderly of six peons. To avoid confusion with the circle of the same name in Nellore the proposed Atmakúr range will be given a different designation.

22. *Kalyandrug taluk.*—The preventive work of this taluk is at present attended to by a party of one petty officer and eight peons acting under the supervision of the Dharmavaram Sub-Inspector. The taluk is 791 square miles in extent and its present rental is Rs. 35,372. The Assistant Commissioner proposes to divide the taluk into three ranges conterminous with the Revenue Inspectors' firkas and to give each of the Sub-Inspectors four orderlies. The Board would allow six orderlies to each of the Sub-Inspectors and a party of one petty officer and five peons for work in connection with the Mysore frontier. About 32,000 trees are reported to be likely to be marked in the taluk.

23. *Dharmavaram taluk.*—This taluk is at present patrolled by a party of one petty officer and five peons under the immediate direction of a Sub-Inspector (with three orderlies) who has also the Kalyandrug taluk to supervise. The taluk derives most of its supply from Kalyandrug and Anantapur. Its area is 611 square miles, and its toddy revenue Rs. 26,8[illegible]6. The Deputy Commissioner considers that one Sub-Inspector with four orderlies will be sufficient for the whole taluk and that the existing party which has done very little work in the way of detection for several years may be dispensed with. As only 5,600 trees are likely to be marked in the taluk, the Deputy Commissioner's proposal is accepted, but the number of the Sub-Inspector's orderlies should be raised to six, which will provide for frontier patrol as well whenever necessary. The adjoining Mysore country contains but few trees.

24. *Penukonda taluk.*—This taluk is 647 square miles in extent and its toddy revenue for the current lease is Rs. 44,538. It is at present supervised by a Sub-Inspector and three orderlies and a party of one petty officer and eight peons; about 17,000 trees are expected to be tapped on the introduction of the tree-tax system. The Assistant Commissioner proposes to divide the taluk into two ranges separated by the Kadur-Dharmavaram road. The Board approves of the proposed division, but would allow the Sub-Inspectors six orderlies each instead of four, as recommended by the Assistant Commissioner, and add a party of one petty officer and five peons for patrolling the Mysore frontier, which in this part of the district is somewhat complicated.

25. *Hindupur taluk.*—The existing establishment consists of a Sub-Inspector and three orderlies and two parties—one of one petty officer and eight peons, and the other of one petty officer and five peons. The area is 481 square miles, and the toddy rental Rs. 53,790. Most of the principal shops obtain their supply of toddy from Mysore, and provision has been made in paragraph 8 *supra* for the establishment of chowkies at Chowlur and Midagolam. About 15,000 trees are expected to be tapped under the tree-tax system The Assistant Commissioner proposes to divide the taluk into two ranges with four orderlies to each Sub-Inspector and to maintain a party of one petty officer and five peons for preventive duty with special reference to possible smuggling on the south and west of the taluk. The ranges are approved, but each of the Sub-Inspectors should be allowed six orderlies. Considering that the Mysore side of the frontier has numerous date trees and that the facilities for an unlimited supply of toddy are great, the Board is of opinion that a systematic patrol of the border is essential to the success of the system in the taluk and accordingly recommends that two parties of one petty officer and five peons each be entertained for frontier duty in lieu of the one party proposed by the Assistant Commissioner.

26. *Madakasira taluk.*—This taluk is a most difficult one to deal with, as it is practically surrounded with Mysore territory, has a most intricate boundary, and is traversed by those important routes by which Mysore toddy is transported from one part

of that State to another. Its area is 439 square miles and its present toddy revenue Rs. 47,970. It is more than self-supporting in the matter of toddy and need not draw any portion of its supply from Mysore. About 58,000 trees are expected to be marked in it. It is at present supervised by a Sub-Inspector with an orderly of three peons and three parties consisting of a petty officer and five peons each. The Assistant Commissioner proposes to divide the taluk into three ranges with one Sub-Inspector and four orderlies in each and to retain one of the existing three parties for the prevention of smuggling across the frontier and of illicit tapping in the dense topes in the south of the taluk. The proposal appears to be based on the assumption that the tree-tax system will be in force across the frontier. The Board does not see how the tree-tax system can be introduced into this area with advantage unless it is also introduced into Mysore. It would necessitate an enormous provision for frontier guards as the adjoining Mysore country is well supplied with toddy trees and the Madakasíra people consume toddy freely. It therefore begs leave to postpone the submission of proposals until the action which the Mysore Government intend to take is finally decided on. Should tree-tax be introduced in Mysore, a number of the frontier parties provided for above will be unnecessary and any additional peons which may be required for Madakasíra can be supplied from them, so that the only additional establishment required to work the tree-tax system there will be two Sub-Inspectors. The Board expects to be able to provide these from surplus establishment elsewhere.

27. There are two detached blocks of this taluk—one lying on the north-western corner, and the other on the south. It is reported that the former contains no trees, the shops obtaining their supply from the main portion of the taluk. The arrangements with regard to these isolated areas necessarily depend on whether the tree-tax system is introduced into Mysore and will have to be dealt with later on.

28. The next question for consideration is the division of the two districts into circles. Each forms at present a single Inspector's charge, but with the extension of the tree-tax system and the consequent arrangements for regulating the imports of toddy from the adjoining Native States, it is out of the question for one officer to efficiently cope with the multifarious duties which will be required of him over such large areas. The Assistant Commissioner suggests that an Assistant Inspector at Kúdligi empowered to enquire into cases will be in a position to afford adequate relief to the Bellary Circle officer, but no definite recommendation has been made by him with reference to Anantapur. The Board is, however, decidedly of opinion that the area is in each case far too great for effective supervision by a single Inspector, and recommends that each district be divided into two circles. The best division of the districts would be as shown below :—

Bellary.	Bellary Circle, with head-quarters at Bellary.	Adóni taluk.
		Alúr do.
		Bellary do.
		Rayadrug do.
	Kúdligi Circle, with head-quarters at Kúdligi.	Hospet taluk.
		Hadagalli do.
		Harpanahalli do.
		Kúdligi do.
Anantapur.	Anantapur Circle, with head-quarters at Anantapur.	Gooty taluk.
		Tadpatri do.
		Anantapur do.
		Kalyandrug do.
	Penukonda Circle, with head-quarters at Penukonda.	Dharmavaram taluk.
		Penukonda do.
		Hindupur do.
		Madakasíra do.

29. The clerical establishment of the Inspectors, Bellary and Anantapur Circles, consists of one head clerk on Rs. 30 and a second clerk on Rs. 25. The rates are somewhat high but good men cannot be obtained for less in the Ceded districts. The future Bellary and Anantapur Circles should retain this establishment, as also the orderly peons (six each). The additional Inspectors now proposed to be entertained should be given establishments equally strong.

30. The Collector of Bellary applies for certain additional hands for the Divisional and Taluk offices and for an increase of pay to the abkári clerk in his own office. The following statement shows the strength of the existing Abkári establishment in the Collector's Divisional and Taluk offices as compared with the strength of the establishment which will be required in the opinion of the Collector on the introduction of the tree-tax system :—

—	Present strength.		Proposed strength.	
	NO.	RS.	NO.	RS.
Abkári clerk, Huzur office	1	20	1	25
Do. Head Assistant Collector's office ...	...	...	1	20
Do. Divisional office, Bellary	...	...	1	20
Abkári gumastah, Bellary taluk office	1	15	1	15
Do. Adóni taluk do.	1	15	1	15
Do. Hospet do.	...	...	1	15
Do. Hadagalli do.	...	...	1	15
Do. Harpanahalli do.	...	...	1	20
Do. Kudligi do.	...	...	1	15
Do. Rayadrug do.	...	...		
Total ...	...	50	...	175

The additional establishment applied for may be sanctioned with the exception of the clerks for the Divisional offices which the Board considers unnecessary. The pay of the abkári clerk, Collector's office, may be raised to Rs. 25 as recommended by the Collector.

31. The question of what additional establishment will be required in the Anantapur Revenue offices is under correspondence. The Collector has already two clerks sanctioned for the Huzur and one for each Taluk office in connection with the separate sale of shops.

32. The result of the foregoing proposals is a net increase in the cost of establishment of Rs. 2,838 per mensem. The cost for 1897–98 can be met from the provision made in the Budget. Three proposition statements in duplicate are enclosed.

33. Appendix A shows the extent and population of the taluks and other information of importance in connection with them, as also the existing and proposed establishments of each of these local areas. Appendix B shows the allocation and strength of the Sub-Inspectors' ranges and parties in the circles dealt with in these Proceedings.

34. The Deputy Commissioner, Central Division, will be requested to report the names of the Sub-Inspectors' and parties' ranges in each of the circles as decided on in the foregoing paragraphs.

(True Extract.)

(Signed) R. H. SHIPLEY,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department,
with three proposition statements in duplicate, through
the Accountant-General, Madras.

" Collector of Bellary.
" " of Anantapur.
" Deputy Commissioner, Central Division.
" Assistant Commissioner, Bellary Sub-Division.
" Inspectors of the Bellary and Anantapur Circles.

Exd. T. K. Narayana Aiyangar.

APPENDIX A.

Circle.	Taluk.	Area in square miles.	Population in thousands.	Number of Revenue Inspector's firkas.	Number of villages.	Number of shops. Arrack.	Number of shops. Toddy.	Toddy rentals for 1896-97.	Number of toddy-yielding trees. Cocoanut.	Palmyra.	Date.	Number tapped for Toddy.	Sweet juice.	Number likely to be tapped on the introduction of the tree-tax system. Cocoanut.	Palmyra.	Date.	Extent of saline tracts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
									Bellary District.								
								Rs.									Acs.
Bellary ..	Adóni	839	160·7	4	130	54	128	69,219	560	10,575	349,550	15,800	1,000	..	..	11,750	1,163·00
	Alúr	685	88·0	3	91	45	45	12,870	..	..	3,270	1,500	..	..	..	..	239·00
	Bellary	961	180 3	4	130	62	120	1,24,638	1,570	80	34,900	4,150	..	..	..	10,000	108·00
	Rayadrug	712	78·0	3	68	30	65	68,496	14,940	14,100	18,740	4,000	..	..	..	8,500	625·05
Kudligi ..	Hospet	540	92·5	4	79	23	64	64,416	1,890	5,280	45,700	11,680	..	..	..	23,000	76·00
	Hadagalli	585	104·0	3	87	15	38	14,031	5,193	19,311	24,611	3,000	..	..	..	4,000	..
	Harpanahalli ..	603	82·2	3	84	17	47	21,249	17,724	1,902	342,936	30,000	..	..	..	12,000	38·22
	Kudligi	863	94·0	4	108	6	72	18,168	25,171	1,793	345,000	44,090	..	..	..	70,000	573·21
	Total ..	5,789	879·7	28	777	252	579	3,93,087	67,048	53,041	1,164,707	114,220	1,000	..	..	139,250	2,822·48
									Anantapur District.								
Anantapur.	Gooty	1,052	142·9	4	153	78	132	90,745	409	4,622	121,700	89,700	..	..	..	72,000	616·60
	Tadpatri	641	112·7	4	98	70	74	20,634	2,520	820	66,430	27,800	..	..	..	19,200	233·82
	Anantapur	789	104·3	3	123	32	126	52,416	45	11,160	414,705	231,000	..	..	..	40,000	202·00
	Kalyandrug ..	791	71·8	3	185	12	78	35,·72	320	9,050	249,130	140,000	..	..	..	32,000	345·00
Penukonda..	Dharmavaram ..	611	66 0	3	155	37	61	26,856	160	150	13,070	9,000	..	..	..	5,600	260·00
	Penukonda	647	80·3	3	103	29	80	44,538	5,490	520	39,430	27,000	..	..	..	17,000	66·26
	Hindupur	481	81·7	3	101	10	105	53,790	22,359	1,000	47,230	24,500	..	..	..	15,000	101·16
	Madakasira	439	68·0	3	150	14	89	47,970	17,581	128	583,121	150,000	..	..	..	58,000	193·28
	Total ..	5,451	727·7	26	1,066	282	745	3,72,321	48,884	27,450	1,534,816	699,000	..	..	..	258,800	2,021·12

APPENDIX A—*cont.*

Circle.	Taluk.	Establishment as at present existing. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Petty officers.	Peons.	Establishment as proposed by the Board. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Petty officers.	Peons.
		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
											Bellary District—cont.								
Bellary ..	Adóni	..	..	2	..	..	..	..	3	21	..	..	3	..	..	..	..	2	28
	Alúr	..	..	..	..	..	..	..	1	5	..	..	1	..	1	..	..	1	4
	Bellary	1	..	1	1	1	..	..	2	19	1	..	2	1	..	..	..	2	24
	Rayadrug ..	..	..	1	..	..	..	..	1	11	..	..	2	..	..	..	..	1	1
Kudligi ..	Hospet	..	..	1	..	..	..	..	4	26	..	..	2	..	..	..	..	1	8
	Hadagalli ..	..	..	1	..	..	..	..	2	13	..	..	2	..	..	..	..	1	17
	Harpanahalli ..	..	..	1	..	..	..	..	2	13	1	..	2	..	1	..	..	1	17
	Kudligi ..	..	..	1	..	..	..	..	3	18	..	..	4	1	..	..	..	1	40 30
	Total ..	1	..	8	1	1	..	..	18	126	2	..	23	2	2	..	..	17	191
											Anantapur District—cont.								
Anantapur.	Gooty	..	..	1	..	..	..	..	2	13	..	..	3	..	1	..	..	..	18
	Tadpatri	1	..	1	1	..	..	..	1	8	1	..	2	..	..	..	..	..	12
	Anantapur ..	..	..	..	..	..	..	..	1	17	..	..	3	1	1	..	..	..	24
	Kalyandrug ..	..	..	1	..	..	..	..	1	8	..	..	1	..	..	..	..	..	8
Penukonda.	Dharmavaram ..	..	..	1	..	..	..	..	1	11	1	..	2	..	1	..	..	..	22
	Penukonda ..	..	..	..	..	..	..	..	2	16	..	..	2	..	..	..	..	..	16
	Hindupur ..	..	..	1	..	..	..	..	3	18	..	..	3	1	..	..	..	..	24
	Madakasira * ..	..	..	1	..	..	..	..	12	99	2	..	20	2	2	..	..	10	155
	Total ..	1	..	6	1	1	..	..											

* *Vide* paragraph 26 of the Board's Proceedings.

APPENDIX B.

STATEMENT showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts.

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength. Number of Petty officers.	Strength. Number of peons.
1	2	3	4	5	6	7
			Bellary Circle.			
Adóni taluk	A. (Frontier)	1	6 (1 — 4— 1)	I (Frontier)	1	5 (1— 3—1)
Alúr „	B. (Do.)	1	6 (1 — 4— 1)	II Do.	1	5 (1— 3—1)
Bellary „	C. (Interior)	1	6 (1 — 4— 1)	....	....	....
Bayadrug taluk	D.	1	3 (0 — 1— 2)	....	....	....
	G. (Hyderabad frontier)	1	6 (1 — 4— 1)	III (Frontier)	1	8 (2— 4—2)
	H. (Interior)	1	3 (0 — 1— 2)	IV	1	5 (1— 3—1)
	E. (Frontier)	1	6 (1 — 4— 1)	V (Frontier)	1	5 (1— 3—1)
	F.	1	6 (1 — 4— 1)	....	....	....
	Inspectors' orderlies	..	6 (1 — 4— 1)			
	Total ..	8	48 (7 —30—11)		5 (1—1—1—1)	23 (6—16—6)
			Establishments at Chowkies.			
Guruzala (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2—1)
Hirehal (Bellary-Mysore frontier) ..	....	1	....	....	1	4 (1— 2—1)
	Total ..	2	....		2 (0—0—1—1)	8 (2— 4—2)
	Grand Total ..	10	48 (7—30—11)		7 (1—2—2—2)	86 (8—20—8)
			Kudligi Circle.			
Hospet taluk	A. (Hyderabad frontier)	1	6 (1— 4— 1)	I	1	5 (1— 3—1)
Hadagalli „	B. (Interior)	1	3 (0— 1— 2)	II	1	5 (1— 3—1)
Harpanahalli taluk	C. (Frontier)	1	6 (1— 4— 1)	III	1	5 (1— 3—1)
Kudligi „	D.	1	6 (1— 4— 1)	IV (Frontier)	1	5 (1— 3—1)
	E.	1	6 (1— 4— 1)	....	....	....
	F.	1	6 (1— 4— 1)	V	1	5 (1— 3—1)
	G. (Frontier)	1	6 (1— 4— 1)	VI (Frontier)	1	5 (1— 3—1)
	H. (Do.)	1	6 (1— 4— 1)	VII (Do.)	1	5 (1— 3—1)
	I.	1	6 (1— 4— 1)	....	....	....
	J.	1	6 (1— 4— 1)	....	....	....
	Inspectors' orderlies	..	6 (1— 4— 1)	....	....	....
	Total ..	10	63 (10—41—12)		7	35 (7—21—7)

* The work of this party will be chiefly on the Mysore frontier.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts—*cont.*

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength. Number of Petty officers.	Strength. Number of peons.
1	2	3	4	5	6	7
			Kudligi Circle—cont.			
			Establishments at Chowkies.			
Kampli (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2— 1)
Talarigattu (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2— 1)
Hospet railway station checking staff ..	....	1	....	....	1	1 (0— 1— 0)
	Total ..	3	....		3	9 (2— 5— 2)
	Grand Total ..	13	63 (10—41—12)		10 (1— 2— 4— 3)	44 (9—26— 9)
	Total for the District ..	23	111 (17—71—23)		17 (2— 4— 6— 5)	80 (17—46—17)
			Anantapur Circle.			
Gooty taluk	A.	1	6 (1— 4— 1)	....	....	....
Tadpatri „	B.	1	6 (1— 4— 1)	....	....	....
Anantapur „	C.	1	6 (1— 4— 1)	....	....	....
Kalyandrug	D.	1	6 (1— 4— 1)	....	....	....
....	E.	1	6 (1— 4— 1)	....	....	....
	F. (Anantapur)	1	6 (1— 4— 1)	....	....	....
	G.	1	6 (1— 4— 1)	....	....	....
	H. (Tadmari)	1	6 (1— 4— 1)	I (Frontier)	1	5 (1— 3—1)
	I.	1	6 (1— 4— 1)	....	....	....
	J.	1	6 (1— 4— 1)		1 (1— 0— 0— 0)	5 (1— 3—1)
	K.	..	6 (1— 4— 1)			
	Inspectors' orderlies	..				
	Total ..	11	72 (12—48—12)			
			Penukonda Circle.			
Dharmavaram taluk	A.	1	3 (1— 4— 1)	....	....	....
Penukonda „	B.	1	6 (1— 4— 1)	I (Frontier)	1	5 (1— 3—1)
Hindupur „	C.	1	6 (1— 4— 1)	....	....	....
Madakasira „	D.	1	6 (1— 4— 1)	II (Frontier)	1	5 (1— 3— 1)
	E.	1	6 (0— 1— 2)	III (Do.)	1	5 (1— 3— 1)
	F.	1	6 (1— 4— 1)	IV	1	5 (1— 3— 1)
	G.	1	6 (1— 4— 1)	V	1	5 (1— 3— 1)
	H.	1	6 (1— 4— 1)	VI	1	5 (1— 3— 1)
	Inspectors' orderlies	..	6 (1— 4— 1)	....	....	....
	Total ..	8	39 (6—25— 8)		6	30 (6—18— 6)

* *Vide* paragraph 26 of the Board's Proceedings.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts—*cont.*

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength. Number of Petty officers.	Strength. Number of peons.
1	2	3	4	5	6	7
	Penukonda Circle—cont.					
	Establishments at Chowkies.					
Chowkies—(Anantapur-Mysore frontier)	....	1	....	....	1	4 (1—2—1)
Midugolam (—do.—)	....	1	....	....	1	4 (1—2—1)
Hindupur railway section checking staff	....	1	....	....	1	1 (0—1—0)
	Total	3	....	....	3	9 (2—5—2)
	Grand Total	9	30 (6—25—8)	....	9 (1—3—3—3)	39 (8—23—8)
	Total for the District	20	111 (18—79—20)	....	10 (2—3—3—3)	44 (9—26—9)

Revenue (1897) Department.

CURRENT No.

From The Board of Rev. (S.R.)

Order No 336 15-5-97

No. 82

Dated 2-3-97

Received 23-3-97

Registered 23-3-97.

Enclosures 6.

Spare copies

SUBJECT.

Submy. to Govt. proposals for working the three-tax system in the Bellary and Anantapur Dts. from 1st October 1897.

r revision of Establishment.

Statement of Proposition fo

Order sanctioning present establishment. Government of Madras Revenue Department. No.	Date.	Office to which the proposition refers.	Nature of Charge.												Grounds of Proposition.	Local Government's recommendation.	Orders of the Government of India.		
			Present Scale.								Proposed Scale.						Home Department.	Financial Department.	
			No.	Designation.	Pay. Minimum.		Pay. Increment.		Pay. Maximum.		Average cost.	No.	Designation.	Pay. Minimum.		Pay. Increment.		Remarks	Remarks.	Orders.
					Rs.	A.	Rs.	A.	Rs.	A.	Rs. A.			Rs.	A.	Rs.				
				Collector's office															
			1	clerk							20	1	clerk						
				Bellary taluk															
			1	Do							15	1	Do						
				Adoni															
			1	Do							15	1	Do						
				Hospet taluk															
			1	Do							15	1	Do						
				Hadagalli taluk															
			1	Do							15	1	Do						
				Harpanahalli															
			1	Do							15	1	Do						
				Kudligi taluk															
			1	Do							15	1	Do						
				Rayadrug															
			1	Do							15	1	Do						
											50	8							
			3		3	3	3	2	8										
No 1303 of 27th November 1890		Bellary District																	

Maximum.	Average cost.	Permanent. Increase per month. Amount.	Permanent. Decrease per month. Amount.	Temporary. Increase per month. Period.	Temporary. Increase per month. Amount.	Temporary. Decrease per month. Period.	Temporary. Decrease per month. Amount.
Rs. A.	Rs. A.	Rs. A.	Rs. A.		Rs. A.		Rs.
25 -	5 -						
15 -							
15 -	15 -						
15 -	15 -						
15 -	15 -						
20 -	20 -						
15 -	15 -						
135 -	85 -						
3	3	1	3	2	3	1	3

Vide Board's Proceedings No 1336, 15th May 1897 Rec.
2nd March 1897 Rec. No 82 Dated

Increase per mensem Rs 85
" per annum = Rs 1020

If Local Government is competent to sanction, its order will be written across these four columns.

Board of Rev[enue] Separate Rev[enue]
2nd March, 1897.

The Secretary to Government, Re
through the Accountant-Gen
dated the 23rd

revenue Department,
ral, with reference to G.O., No. 1695,
September 1873, Financial Department.

Signature Commandant
(Officer's Designation) Assistant Secy

2,000—20 8-96.

ACCOUNTANT-GENERAL'S REPORT.

No. ADJ / 115

THE entries in the column of "Present Scale" have been compared with the Registers of this office, and are correct, ~~with the exception of the items altered in red ink~~.

The proposed increase is within the sanctioning powers of the Local Government.

ACCOUNTANT-GENERAL'S OFFICE,
Fort Saint George,
22nd March 1897.

G. C. Razzs
Dy Accountant-General.

GOVERNMENT OF MADRAS.

DEPARTMENT.

No.

FORT SAINT GEORGE,
The 189 .

Secretary to the Government of Fort St. George.

Statement of Proposition f

Order sanctioning present establishment. Government of Madras Revenue Department. No.	Date.	Office to which the proposition refers.	Nature of Charge.											
			Present Scale.								Proposed Scale.			
			No.	Designation.	Pay. Minimum.		Pay. Increment.		Pay. Maximum.		Average cost.		No.	Designation.
					RS.	A.	RS.	A.	RS.	A.	RS.	A.		
No. 898 Roorkee	13th October 1893	Bellary Circle	1	Clerk					30				1	Clerk
			1	do					25				1	do
			3	Jemadars 1st grade					45				1	Jemadars 1st grade
			4	do 2nd Sr					48				21	do 2nd
			6	Duffadars 1st Sr					60				21	Duffadars 1st grade
			5	do 2nd Sr					45				2	do — 2nd
			21	Peons 1st Sr					168				15	Peons 1st grade
			68	.. 2nd ..					476				50	.. 2nd ..
			37	.. 3rd ..					222				19	.. 3rd ..
			146						1119				93	2
														Kudligi Circle.
													1	Clerk
													1	do
													1	Jemadar 1st grade
													2	.. 2nd ..
													43	Duffadars 1st grade
													32	.. 2nd ..
													117	Peons 1st
													67	61 .. 2nd
													24	19 .. 3rd
													119	107
		Kudligi Circle		Nil										

10 3 2 7 5 15 58 4 2 7 2

Branch Revenue
Egmore
March 1897.

To

The Secretary to Government,
through the Accountant-
dated the 2

2,000—20 8-96.

12/3/97.

ACCOUNTANT-GENERAL'S REPORT.

No. ADV / 117

THE entries in the column of "Present Scale" have been compared with the Registers of this office, and are correct ~~with the exception of the items altered in red ink.~~

The proposed increase is within the sanctioning powers of the Local Government

ACCOUNTANT-GENERAL'S OFFICE,
Fort Saint George,
22 March 1897.

Accountant-General.

GOVERNMENT OF MADRAS.

No. DEPARTMENT.

FORT SAINT GEORGE,
The 189 .

Secretary to the Government of Fort St. George.

3

Order sanctioning present establishment. Government of Madras Revenue Department. No.	Date.	Office to which the proposition refers.	Present Scale No.	Designation.	Minimum.	Grounds of Proposition.	Local Government's recommendation.	Orders of the Government of India. Home Department. Remarks	Financial Department. Remarks.	Financial Department. Orders.
					Rs. A.					
		Madras Revenue Department.	14	Assistant Commissioner	- -					
			11	Inspectors 1st Grade	- -					
			19	do 2nd Grade	- -					
			21	do 3rd Grade	- -					
			30	do 4th Grade	- -					
			81							
			37	Assistant Inspectors 1st Grade	- -					
			38	do 2nd	- -					
			37	do 3rd	- -					
			112							
			65	Sub Inspectors 1st Grade	- -					
			97	do 2nd	- -					
			145	do 3rd	- -					
			194	do 4th	- -					
			274	do 5th	- -					
			775							
			1	Inspector for Tellicherry Cutch	- -					
			1	Inspector, Vayalur Circle	- -					
			1	Sub Inspector, Chembur Circle	- -					
			2	Sub Inspector 3rd Grade for Bezwada Circle & Dharwar Circle	- -					
			3	Assistant Inspector One in each Grade	- -					
			4	Sub Inspectors 5th Grade	- -					
			11	Sub Inspectors 5th Grade	- -					
			1	Assistant Inspector 2nd Grade	- -					
			1606							

Madras Revenue, Salt, Abkari & Opium Department. No. 1023. dated 20th February 1897.

Vide Board's Proceedings 2nd March 1897.

Board of Revenue
Separate Revenue
2nd March 189 7.

2,060—20-8-96.

12/3/97.

If Local Government is competent to sanction, its order will be written across these four columns.

Signature — Commissioner

(Officer's Designation) — Assistant Secretary

(Original)

...or revision of Establishment.

3

Statement of Proposition fo...

| Order sanctioning present establishment. Government of Madras Revenue Department. No. | Date. | Office to which the proposition refers | Nature of Charge. | | |

ACCOUNTANT-GENERAL'S REPORT.

No. 116

THE entries in the column of "Present Scale" have been compared with the Registers of this office, and are correct ~~with the exception of the items altered in red ink~~.

The proposed increase is within the sanctioning powers of the Local Government with the exception of that on account of the one Inspector on Rs 300— for whose entertainment sanction of the Secretary of State is necessary.

ACCOUNTANT-GENERAL'S OFFICE,
Fort Saint George,
22 March 1897.

Accountant-General.

GOVERNMENT OF MADRAS.

No. DEPARTMENT.

FORT SAINT GEORGE,
The 189 .

Secretary to the Government
of Fort St. George.

Revenue (1897) Department.

CURRENT No.

RECEIVED AT GOVT OF MADRAS
22 MAR 97

From
The Secretary to the Commissioner of Salt, Abkari & Separate Revenue
Madras

Mis No. 1040

Dated 17th March 1897
Received 22nd
Registered 23rd
Enclosures
Spare copies

Order

SUBJECT

Recommending to Government that the additional cadre proposed for the Bellary district may be designated the Hospet cadre with head quarters at Hospet

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

GOVERNMENT OF MADRAS
23 MAR 97

Printed March th.

Proceedings, No. 82, 2nd March 1897.

MARCH.

Submitting to Government proposals for working the tree-tax system in the Bellary and Anantapur districts from 1st October 1897.

ACCOUNTANT GENERAL'S OFFICE
15 MAR 97
MADRAS

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 82, dated 2nd March 1897.

With reference to Government Official Memorandum, No. 142, Revenue, dated 1st October 1896, and G.O., Mis. No. 4979, Revenue, dated 5th December 1896, the Board begs leave to submit its proposals for the management of the toddy revenue of the Bellary and Anantapur districts from the 1st October 1897 and for the additional establishments that will be necessary to carry them into effect.

2. The extension of the tree-tax system to the two districts was recommended for the sanction of Government in Board's Proceedings, No. 62, dated 13th February 1896, but the Government ordered the postponement of the measure as it was of opinion that sufficient information was not furnished as to the sources of toddy supply, especially in the Bellary district (*vide* G.O., No. 162, Revenue, dated 11th April 1896). The Collector of Bellary reports that toddy is produced almost throughout the district but that, excepting the Kúdligi and Harpanahalli taluks, which are the chief toddy-producing centres and which contribute to the supply of some of the other taluks, the local supply is not equal to the demand. The other taluks consequently depend for their supply on extraneous sources in part. As regards Anantapur, it has been ascertained that all the taluks in the district except Dharmavaram and Hindúpur are more or less self-supporting. Gooty also supplies toddy to the Adóni taluk of the Bellary district. Anantapur contains a large number of trees and supplies Dharmavaram and parts of Tadpatri. Kalyandrug supplies the adjacent taluk of Dharmavaram and also a portion of Mysore. The Penukonda and Hindúpur taluks derive a certain portion of their supplies from the Mysore territory, whilst Madakasíra, which has the largest number of toddy trees in the district, produces more than it consumes.

3. The first point which has to be considered is as to whether the present unfortunate state of the season in these districts renders the postponement of the introduction of the tree-tax system for another year advisable. The Collectors of both districts, the Deputy Commissioner and local officers of the department do not think that it does and the Board agrees with them. Should the season prove worse than anticipated orders regarding the postponement of the change can be issued at any time up to September next. It is desirable that it should not be postponed except for strong reasons as the success of the system in Cuddapah is largely dependent on its introduction into Anantapur. The rates of tree-tax will be the same as those at present in force in the neighbouring districts of Cuddapah and Kurnool.

4. It is much to be regretted that the bad season in Kurnool has rendered it impossible for the Board to arrive at definite conclusions as to the suitability of the system under which the Hyderabad frontier chowkies are being managed, and has deprived it of the benefit of some experience of their working in that district. So far as can at present be seen the Kurnool frontier has been over liberally provided both with chowkies and guards, but, in the absence of information as to the work to be done in an average year, the Board thinks that it would not be advisable to adopt a materially different standard for the Bellary frontier. The force can be kept under the sanctioned strength if it be found excessive and revised proposals submitted after a year's experience of its working. The Board labours under a more serious difficulty regarding its proposals for the Mysore frontier inasmuch as it is understood that the Mysore Government contemplates the introduction of the tree-tax system on its side of the border about the beginning of July next. Arrangements which would be necessary were the Mysore country still under the renting system would be quite

uncalled for if tree-tax at the same rates per tree were in force there also. There appears to be no reason to doubt the intention of the Mysore Government to make the change at an early date, but it is not at present safe to calculate on its being an accomplished fact by the 1st October next. It has therefore been thought advisable to allow for a certain amount of frontier patrol on this side also.

5. With the introduction of the tree-tax system, it will be necessary to place suitable restrictions on the import of toddy from the adjoining territories of Hyderabad and Mysore and from the Native State of Sandur. As regards Hyderabad the system followed in Kurnool may be adopted and a two-mile belt in which the possession of toddy in excess of one dram without a license is illegal be established. The current abkari contracts in the Sandur State terminate on the 1st November next and the Deputy Commissioner suggests, as the best means of removing all difficulties, that the British Government take over the management of its abkári—a measure which it is understood would be regarded with favour by the Raja. This, however, does not appear to be necessary as practically no toddy is reported to be produced in that State. The Board is of opinion that the consideration of the Deputy Commissioner's suggestion should be deferred, at any rate until after the tree-tax system is established in the Bellary district. In the meantime it considers that the import of toddy from that State should continue to be prohibited under section 6 of the Abkári Act.

6. A belt will also be necessary at present along the portions of the Mysore frontier adjacent to tracts which produce toddy. Much of the country beyond the border is, however, destitute of palm trees and no special precautions are necessary along these portions. The Board thinks that it should eventually be possible to come to some arrangement with the Mysore Government for establishing an equality of tree-tax on both sides of the frontier and permitting British subjects to have trees marked in Mysore on payment of duty into the British Treasury and *vice versâ*. Each consumer would, under this arrangement, pay the tree-tax on his toddy to the Government whose subject he is, irrespective of where the tree which produced it grows, and frontier-guarding would be unnecessary, provided the Mysore Government maintained an efficient preventive department. The Board, however, sees one serious difficulty in the way of such an arrangement owing to large quantities of toddy coming to Bellary from somewhat remote parts of Mysore by cart.

7. The same rate of duty as that now existing in Kurnool, viz., one anna per gallon, may, as recommended by the Deputy Commissioner, Central Division, be accepted for the present as that to be imposed on toddy imported into Bellary and Anantapur from Hyderabad and Mysore. It can, of course, be revised at any time before the shops are sold. The rate is, if anything, a trifle too high in the Board's opinion but it is difficult to speak with any certainty owing to the manner in which the abnormal season in Kurnool may have affected imports and consumption. The collections at the chowkies up to date have been as follows:—

	RS.	A.	P.		RS.	A.	P.
October 1896 ...	1,495	7	0	January 1897 ...	2,041	10	0
November „ ...	1,439	11	0	February „ ...	2035.	0	0
December „ ...	1,670	5	0				

These sums are considerably less than was expected, but whether this is due to the season or to the rate of one anna per gallon being too high it is impossible to say.

8. Regarding the arrangements to be made for the collection of this duty the Deputy Commissioner proposes, as a tentative measure, the establishment of the marginally-noted chowkies for the levy of duty on the Hyderabad and Mysore frontiers, and the entertainment of a staff of officers at the Hospet and Hindupur railway stations for checking consignments of toddy to the shops in the Bellary town and the Penukonda taluk from the Hyderabad and Mysore territories respectively and for issuing permits for their transport. It is reported that no import is going on *vid*

Bellary-Hyderabad frontier—
Goruzala (Adóni taluk).
Kampli (Hospet taluk).
Talarigattu (do.).

Bellary-Mysore frontier—
Hirehal (Bellary taluk).

Anantapur-Mysore frontier—
Chowlur (Hindupur taluk).
Midagolam (do.).

Tungabhadra, the only other station through which consignments by rail from foreign territory could enter the Bellary district. The Guruzala chowkie will be in the north-east corner of the Adóni taluk. From this point to near Kampli in the Hospet taluk the country on the Hyderabad side of the Tungabhadra is practically destitute of toddy trees, in the vicinity of the river at any rate, and imports do not now take place. The next chowkie will be at Talarigattu, half-way between Kampli and Hospet. From Hospet westwards imports of toddy do not take place now and the non-establishment of chowkies will not be any hardship on the inhabitants. The western taluks of Bellary are fairly well provided with toddy trees—Kúdligi abundantly so—and no import need be provided for until Hirehal is reached. At this point a long strip of Mysore country runs up towards Bellary town, which derives a supply of about 1,000 gallons per day by cart from a point called Talak, about 35 miles from the frontier. The two remaining chowkies will be in the south of the Hindúpur taluk. As regards collections on railway imports, the Board proposes to grant permits only for toddy in casks containing 52 gallons approximately. Importers will be allowed to make deposits with the Tahsildars to which the transport duty will be debited day by day by the Sub-Inspector who will attend at the station on the arrival of the trains and issue permits after verification of the number of casks.

9. Coming to the question of chowkie establishment, the Deputy Commissioner considers that the establishment sanctioned in Kurnool is excessive and proposes to do away with the petty officer and two peons, thus reducing the establishment at each of the chowkies in the Bellary district to a Sub-Inspector and two peons The Assistant Commissioner, Bellary Sub-Division, suggests that each of the two chowkies in the Anantapur district may be worked by a jemadar of the first grade and that a staff of five peons (two of the first and three of lower grades) be allowed, one first-grade peon to take the place of the petty officer if temporarily incapacitated by sickness or other cause, the other to be in charge of three peons for patrolling purposes. These proposals do not meet with the approval of the Board. It considers that the same scale of establishment (one Sub-Inspector, one petty-officer and four peons) should for the present be maintained as in Kurnool and that any saving in expenditure which may be advisable should be secured by the abolition of the chowkies the collections in which do not justify the entertainment of a reliable staff. It does not approve of collections being made by any one under the rank of Sub-Inspector and considers that the officer in charge should have one petty officer with him to take his place in case of illness. It therefore recommends that the chowkie establishment should be on the Kurnool scale. A Sub-Inspector and one petty officer and one peon will, however, be sufficient at the railway chowkies where all that has to be done is to count a few casks daily in the train. On receipt of the orders of Government, the Board will take the necessary steps for the erection of chowkies and quarters and the provision of all requisites as has been done in Kurnool.

10. The other requirements of each taluk will now be considered in detail. Before doing so the Board thinks it necessary to explain that in the opinion of the Deputy Commissioner and the Assistant Commissioner the preventive force now entertained in these two districts is considerably in excess of what is actually necessary. The Board is to some extent inclined to agree with them but has added considerably to their estimates as the work to be done will not really be known until the tree-tax system has been introduced. Notwithstanding the additions made by the Board to the establishments proposed by the Deputy Commissioner, they may seem somewhat small for the realisation of so large a revenue when compared with those of other districts, but it must be remembered that the toddy trees here are only found in a few isolated places and that consequently it is not necessary for the tree-marking establishments to visit almost every village in the course of their work. Much of the toddy consumed will also come in by rail or through chowkies.

BELLARY DISTRICT.

11. *Adóni taluk.*—The taluk is at present patrolled by two Sub-Inspectors assisted by three orderlies each, and three parties of one petty officer and five peons. One of the Sub-Inspectors is in charge of the frontier and has two parties to help him in

watching it, while the other Sub-Inspector with the remaining party looks after the interior of the taluk. This latter Sub-Inspector supervises the Alúr taluk also. The Adóni taluk is 839 square miles in extent and has about 57 miles of the frontier. The present toddy rentals amount to Rs. 69,219. On the introduction of the tree-tax system, the Deputy Commissioner would divide the taluk into three ranges—two frontier and one interior—conterminous with the limits of the existing parties. He proposes to allow one Sub-Inspector and six peons to each range, and to abolish the parties altogether as they have not justified their existence hitherto. The proposed frontier ranges will have about 24 and 33 miles of the Tungabhadra river to guard in addition to doing tree-marking when required—an employment which might tie them to particular localities for days at a time. It is true that there has practically been no smuggling of late and that the country on the opposite side of the river is destitute of toddy trees in its immediate vicinity, but the introduction of tree-tax will bring a new motive for smuggling into existence and may make it worth while to carry toddy considerable distances for the purpose. The Board therefore considers that a party of one petty officer and five peons will be required to assist each of the frontier Sub-Inspectors. The interior range, in which about 8,000 trees are likely to be marked, is, in the opinion of the Board, very large. It can be reduced in area by extending the limits of the frontier range (Western). Each of the three Sub-Inspectors will be given an orderly of six peons.

12. *Alúr taluk.*—The Sub-Inspector in charge of the interior portions of Adóni looks after this taluk also. It is reported that the party of one petty officer and five peons sanctioned for this taluk is at present working in Kurnool as its services are not required in Alúr and men were urgently required in connection with the introduction of the tree-tax system. The taluk is almost bare of trees and derives its supply of toddy mostly from Kúdligi and the village of Timmencherla in Anantapur. The Deputy Commissioner proposes to place it under one Sub-Inspector and five peons. The Board considers that three orderlies should suffice for the Sub-Inspector and that the party may be abolished. The toddy rental of the taluk is only Rs. 12,870.

13. *Bellary taluk.*—The Hyderabad frontier of both the Bellary and Hospet taluks is at present in charge of a Sub-Inspector and three parties, while a similar establishment is entertained for the interior portion of both taluks. The Bellary taluk is 961 square miles in extent and its toddy revenue is Rs. 1,24,633, a large proportion of which is derived from the consumption of toddy imported by rail from Hospet. The Assistant Commissioner proposes to leave the frontier of this taluk and the area comprised in the present frontier party's limits in charge of a Sub-Inspector and five peons, the interior of the taluk being supervised by a Sub-Inspector and three peons assisted by a party of one petty officer and five peons. The Hyderabad frontier is over 30 miles long and, in the Board's opinion, requires a special party of one petty officer and eight peons. The limits of the frontier Sub-Inspector's range will be extended so as to include a larger portion of the interior of the taluk than that proposed by the local officers and the number of the Sub-Inspector's orderlies raised from five to six. In other respects the Assistant Commissioner's recommendations are accepted. The work of the party under the Sub-Inspector in charge of the interior of the taluk will be chiefly on the Mysore frontier which, though of limited extent, will require systematic patrolling until the tree-tax system is introduced into Mysore as the Bellary town shops obtain a considerable proportion of their supplies from that direction.

14. *Rayadrug taluk.*—The existing establishment consists of a Sub-Inspector and three orderlies and a party of one petty officer and eight peons. The taluk is 712 square miles in extent and has an extensive Mysore frontier, on the other side of which trees are reported to be plentiful. The present rentals amount to Rs. 68,496. The Deputy Commissioner recommends that the taluk be divided into two ranges, the boundary being the Bellary-Kalyandrug road, and that a party of one petty officer and five peons should be entertained specially for the Mysore frontier. The Board accepts the recommendation. Each of the Sub-Inspectors should be given an orderly of six peons instead of three as recommended by the Deputy Commissioner.

15. *Hospet taluk.*—The present arrangement for patrolling the taluk is that referred to in the opening sentence of paragraph 13. The taluk is 540 square miles in extent, its toddy revenue amounts to Rs. 64,416, and 23,000 trees are expected to be tapped under the tree-tax system. It includes about 35 miles of

the Hyderabad frontier. The Deputy Commissioner proposes to divide the taluk into two ranges—one a frontier one, and the other interior—the Sub-Inspector of the former range being given an orderly of five peons, and the latter three peons, and to attach a party of one petty officer and five peons to each of them. The Board approves of this, but considers that an additional party of one petty officer and five peons and an orderly of six peons should be given the frontier Sub-Inspector whose range may then be extended further into the interior.

16. *Hadagalli taluk.*—This taluk is at present supervised by a Sub-Inspector with three peons and two parties of one petty officer and five peons each. It derives its supply of toddy chiefly from the adjacent taluk of Harpanahalli. It is only 585 square miles in extent and the toddy rentals amount to Rs. 14,031. As the few topes in which marking is likely to take place are situated at the two extremities of the taluk, the Assistant Commissioner proposes to divide it into two ranges, separated by the road from Ittigi to Sovanahalli, the Sub-Inspectors being given four orderlies each. The proposed division is approved, but the Sub-Inspectors should have the usual number of orderlies (six), and a party of one petty officer and five peons should be provided for the Hyderabad frontier. The existing parties will, of course, be done away with.

17. *Harpanahalli taluk.*—This taluk is 603 square miles in extent and its present toddy rental is Rs. 21,249. The present establishment consists of one Sub-Inspector with three orderlies, and two parties of one petty officer and five peons each. About 12,000 trees are likely to be marked in the taluk on the introduction of the tree-tax system. The Deputy Commissioner proposes to divide it into two Sub-Inspectors' ranges conterminous with the limits of the existing parties, the Sub-Inspectors being given an orderly of three peons each. In view of illicit distillation which is supposed to be prevalent in the taluk, the Deputy Commissioner considers that a party of one petty officer and five peons will also be necessary. The Board approves of the recommendation, but would raise the number of Sub-Inspectors' orderlies to six each.

18. *Kudligi taluk.*—The existing establishment consists of one Sub-Inspector and three orderlies, and three parties of one petty officer and five peons each. The taluk is 863 square miles in extent, and abounds in date topes. It supplies toddy to the Bellary, Hospet and Rayadrug taluks and also to parts of Mysore. The present rentals are only Rs. 18,168, but on the introduction of the tree-tax system about 70,000 trees are expected to be marked in it. The Deputy Commissioner proposes its division into four ranges, arranged as far as possible in accordance with natural boundaries and with special reference to the work likely to be turned out in each. According to the Deputy Commissioner's proposal, each of the Sub-Inspectors will have a portion of the frontier, an arrangement which does not commend itself to the Board. While approving of the constitution of four ranges, it would prefer a division which would distribute the frontier work between two of the ranges. The Deputy Commissioner will be requested to endeavour to re-arrange the limits of the ranges accordingly. The four Sub-Inspectors will have six orderlies each, those in charge of the two frontier ranges being given in addition a party of one petty officer and five peons each.

ANANTAPUR DISTRICT.

19. *Gooty taluk.*—This is the largest taluk in the district, its area being 1,052 square miles. The toddy rentals amount to Rs. 90,745. It is at present patrolled by two parties of one petty officer and five peons each under the supervision of a Sub-Inspector (with three orderlies) who has also the charge of the Tadpatri taluk. On the introduction of the tree-tax system it is proposed to divide the taluk into three ranges, the Sub-Inspectors being given an orderly of six peons each. About 72,000 trees are expected to be marked in the taluk.

20. *Tadpatri taluk.*—The present establishment consists of one party of one petty officer and eight peons who work under the supervision of the Gooty Sub-Inspector. The area of the taluk is 641 square miles; the toddy rentals amount to Rs. 20,634. The Deputy Commissioner proposes to divide it into two Sub-Inspectors' ranges separated by the river Pennar and to give an orderly of four peons to each of the Sub-Inspectors. The Board approves of the constitution of the two ranges, but would raise the number of the Sub-Inspector's orderlies from 4 to 6.

21. *Anantapur taluk.*—There is at present an establishment of one Sub-Inspector and three peons, and a party of one petty officer and eight peons working in the taluk. The area is 789 square miles, and the toddy rentals Rs. 52,416. About 40,000 trees are expected to be tapped on the introduction of the tree-tax system. The Assistant Commissioner proposes to divide the taluk into three Sub-Inspectors' ranges—Anantapur, Atmakúr and Tadmari—and to give each of the Sub-Inspectors an orderly of four peons each. The recommendation is accepted, but each Sub-Inspector should be given an orderly of six peons. To avoid confusion with the circle of the same name in Nellore the proposed Atmakúr range will be given a different designation.

22. *Kalyandrug taluk.*—The preventive work of this taluk is at present attended to by a party of one petty officer and eight peons acting under the supervision of the Dharmavaram Sub-Inspector. The taluk is 791 square miles in extent and its present rental is Rs. 35,372. The Assistant Commissioner proposes to divide the taluk into three ranges conterminous with the Revenue Inspectors' firkas and to give each of the Sub-Inspectors four orderlies. The Board would allow six orderlies to each of the Sub-Inspectors and a party of one petty officer and five peons for work in connection with the Mysore frontier. About 32,000 trees are reported to be likely to be marked in the taluk.

23. *Dharmavaram taluk.*—This taluk is at present patrolled by a party of one petty officer and five peons under the immediate direction of a Sub-Inspector (with three orderlies) who has also the Kalyandrug taluk to supervise. The taluk derives most of its supply from Kalyandrug and Anantapur. Its area is 611 square miles, and its toddy revenue Rs. 26,886. The Deputy Commissioner considers that one Sub-Inspector with four orderlies will be sufficient for the whole taluk and that the existing party which has done very little work in the way of detection for several years may be dispensed with. As only 5,600 trees are likely to be marked in the taluk, the Deputy Commissioner's proposal is accepted, but the number of the Sub-Inspector's orderlies should be raised to six, which will provide for frontier patrol as well whenever necessary. The adjoining Mysore country contains but few trees.

24. *Penukonda taluk.*—This taluk is 647 square miles in extent and its toddy revenue for the current lease is Rs. 44,538. It is at present supervised by a Sub-Inspector and three orderlies and a party of one petty officer and eight peons; about 17,000 trees are expected to be tapped on the introduction of the tree-tax system. The Assistant Commissioner proposes to divide the taluk into two ranges separated by the Kadur-Dharmavaram road. The Board approves of the proposed division, but would allow the Sub-Inspectors six orderlies each instead of four, as recommended by the Assistant Commissioner, and add a party of one petty officer and five peons for patrolling the Mysore frontier, which in this part of the district is somewhat complicated.

25. *Hindupur taluk.*—The existing establishment consists of a Sub-Inspector and three orderlies and two parties—one of one petty officer and eight peons, and the other of one petty officer and five peons. The area is 481 square miles, and the toddy rental Rs. 53,790. Most of the principal shops obtain their supply of toddy from Mysore, and provision has been made in paragraph 8 *supra* for the establishment of chowkies at Chowlur and Midagolam. About 15,000 trees are expected to be tapped under the tree-tax system The Assistant Commissioner proposes to divide the taluk into two ranges with four orderlies to each Sub-Inspector and to maintain a party of one petty officer and five peons for preventive duty with special reference to possible smuggling on the south and west of the taluk. The ranges are approved, but each of the Sub-Inspectors should be allowed six orderlies. Considering that the Mysore side of the frontier has numerous date trees and that the facilities for an unlimited supply of toddy are great, the Board is of opinion that a systematic patrol of the border is essential to the success of the system in the taluk and accordingly recommends that two parties of one petty officer and five peons each be entertained for frontier duty in lieu of the one party proposed by the Assistant Commissioner.

26. *Madukasira taluk.*—This taluk is a most difficult one to deal with, as it is practically surrounded with Mysore territory, has a most intricate boundary, and is traversed by those important routes by which Mysore toddy is transported from one part

of that State to another. Its area is 439 square miles and its present toddy revenue Rs. 47,970. It is more than self-supporting in the matter of toddy and need not draw any portion of its supply from Mysore. About 58,009 trees are expected to be marked in it. It is at present supervised by a Sub-Inspector with an orderly of three peons and three parties consisting of a petty officer and five peons each. The Assistant Commissioner proposes to divide the taluk into three ranges with one Sub-Inspector and four orderlies in each and to retain one of the existing three parties for the prevention of smuggling across the frontier and of illicit tapping in the dense topes in the south of the taluk. The proposal appears to be based on the assumption that the tree-tax system will be in force across the frontier. The Board does not see how the tree-tax system can be introduced into this area with advantage unless it is also introduced into Mysore. It would necessitate an enormous provision for frontier guards as the adjoining Mysore country is well supplied with toddy trees and the Madakasíra people consume toddy freely. It therefore begs leave to postpone the submission of proposals until the action which the Mysore Government intend to take is finally decided on. Should tree-tax be introduced in Mysore, a number of the frontier parties provided for above will be unnecessary and any additional peons which may be required for Madakasíra can be supplied from them, so that the only additional establishment required to work the tree-tax system there will be two Sub-Inspectors. The Board expects to be able to provide these from surplus establishment elsewhere.

27. There are two detached blocks of this taluk—one lying on the north-western corner, and the other on the south. It is reported that the former contains no trees, the shops obtaining their supply from the main portion of the taluk. The arrangements with regard to these isolated areas necessarily depend on whether the tree-tax system is introduced into Mysore and will have to be dealt with later on.

28. The next question for consideration is the division of the two districts into circles. Each forms at present a single Inspector's charge, but with the extension of the tree-tax system and the consequent arrangements for regulating the imports of toddy from the adjoining Native States, it is out of the question for one officer to efficiently cope with the multifarious duties which will be required of him over such large areas. The Assistant Commissioner suggests that an Assistant Inspector at Kúdligi empowered to enquire into cases will be in a position to afford adequate relief to the Bellary Circle officer, but no definite recommendation has been made by him with reference to Anantapur. The Board is, however, decidedly of opinion that the area is in each case far too great for effective supervision by a single Inspector, and recommends that each district be divided into two circles. The best division of the districts would be as shown below :—

- Bellary.
  - Bellary Circle, with head-quarters at Bellary.
    - Adóni taluk.
    - Alúr do.
    - Bellary do.
    - Rayadrug do.
  - Kúdligi Circle, with head-quarters at Kúdligi.
    - Hospet taluk.
    - Hadagalli do.
    - Harpanahalli do.
    - Kúdligi do.
- Anantapur.
  - Anantapur Circle, with head-quarters at Anantapur.
    - Gooty taluk
    - Tadpatri do.
    - Anantapur do.
    - Kalyandrug do
  - Penukonda Circle, with head-quarters at Penukonda.
    - Dharmavaram taluk.
    - Penukonda do.
    - Hindupur do.
    - Madakasíra do.

29. The clerical establishment of the Inspectors, Bellary and Anantapur Circles, consists of one head clerk on Rs. 30 and a second clerk on Rs. 25. The rates are somewhat high but good men cannot be obtained for less in the Ceded districts. The future Bellary and Anantapur Circles should retain this establishment, as also the orderly peons (six each). The additional Inspectors now proposed to be entertained should be given establishments equally strong.

30. The Collector of Bellary applies for certain additional hands for the Divisional and Taluk offices and for an increase of pay to the abkári clerk in his own office. The following statement shows the strength of the existing Abkári establishment in the Collector's Divisional and Taluk offices as compared with the strength of the establishment which will be required in the opinion of the Collector on the introduction of the tree-tax system :—

—	Present strength.		Proposed strength.	
	NO.	RS.	NO.	RS.
Abkári clerk, Huzur office	1	20	1	25
Do. Head Assistant Collector's office ...	...	...	1	20
Do. Divisional office, Bellary	...	...	1	20
Abkári gumastah, Bellary taluk office	1	15	1	15
Do. Adóni taluk do.	1	15	1	15
Do. Hospet do.	...	...	1	15
Do. Hadagalli do.	...	...	1	15
Do. Harpanahalli do.	...	...	1	15
Do. Kudligi do.	...	...	1	20
Do. Rayadrug do.	...	...	1	15
Total ...	...	50	...	175

The additional establishment applied for may be sanctioned with the exception of the clerks for the Divisional offices which the Board considers unnecessary. The pay of the abkári clerk, Collector's office, may be raised to Rs. 25 as recommended by the Collector.

31. The question of what additional establishment will be required in the Anantapur Revenue offices is under correspondence. The Collector has already two clerks sanctioned for the Huzur and one for each Taluk office in connection with the separate sale of shops.

32. The result of the foregoing proposals is a net increase in the cost of establishment of Rs. 2,838 per mensem. The cost for 1897–98 can be met from the provision made in the Budget. Three proposition statements in duplicate are enclosed.

33. Appendix A shows the extent and population of the taluks and other information of importance in connection with them, as also the existing and proposed establishments of each of these local areas. Appendix B shows the allocation and strength of the Sub-Inspectors' ranges and parties in the circles dealt with in these Proceedings.

34. The Deputy Commissioner, Central Division, will be requested to report the names of the Sub-Inspectors' and parties' ranges in each of the circles as decided on in the foregoing paragraphs.

(True Extract.)

(Signed) R. H. SHIPLEY,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department,
with three proposition statements in duplicate, through
the Accountant-General, Madras.

" Collector of Bellary.
" " of Anantapur.
" Deputy Commissioner, Central Division.
" Assistant Commissioner, Bellary Sub-Division.
" Inspectors of the Bellary and Anantapur Circles.

Exd. T. K. Narayana Aiyangar.

APPENDIX A.

Circle.	Taluk.	Area in square miles.	Population in thousands.	Number of Revenue Inspector's firkas.	Number of villages.	Number of shops. Arrack.	Number of shops. Toddy.	Toddy rentals for 1896-97.	Number of toddy-yielding trees. Cocoanut.	Palmyra.	Date.	Number tapped for Toddy.	Sweet juice.	Number likely to be tapped on the introduction of the tree-tax system. Cocoanut.	Palmyra.	Date.	Extent of saline tracts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
									Bellary District.								
								RS.									ACS.
Bellary	Adóni	839	160·7	4	130	54	128	69,219	560	10,575	349,550	15,800	1,000	..	..	11,750	1,163·00
	Alúr	686	88·0	3	91	45	45	12,870	..	..	3,270	1,500	..	..	..	..	239·00
	Bellary	961	180·3	4	130	62	120	1,24,638	1,570	80	34,900	4,150	..	..	..	10,000	108·00
	Rayadrug	712	78·0	3	68	30	65	68,496	14,940	14,100	18,740	4,000	..	..	..	8,500	625·05
Kudligi	Hospet	540	92·5	4	79	23	64	64,416	1,890	5,280	45,700	11,680	..	..	..	23,000	76·00
	Hadagalli	585	104·0	3	87	15	38	14,031	5,193	19,311	24,611	3,000	..	..	..	4,000	..
	Harpanahalli	603	82·2	3	84	17	47	21,249	17,724	1,902	342,936	30,000	..	..	..	12,000	38·22
	Kudligi	863	94·0	4	108	6	72	18,168	25,171	1,793	345,000	44,090	..	..	..	70,000	573·21
	Total	5,789	879·7	28	777	252	579	3,93,087	67,048	53,041	1,164,707	114,220	1,000	..	..	139,250	2,822·48
									Anantapur District.								
Anantapur.	Gooty	1,052	142·9	4	153	78	132	90,745	409	4,622	121,700	89,700	..	..	..	72,000	616·60
	Tadpatri	641	112·7	4	98	70	74	20,634	2,520	820	66,430	27,800	..	..	..	19,200	233·82
	Anantapur	789	104·3	3	123	52	126	52,416	45	11,166	414,705	231,000	..	..	..	40,000	202·00
	Kalyandrug	791	71·8	3	185	12	78	35,372	320	9,050	249,130	140,000	..	..	..	32,000	345·00
Penukonda	Dharmavaram	611	66·0	3	155	37	61	26,856	160	150	13,070	9,000	..	..	..	5,600	260·00
	Penukonda	647	80·3	3	103	29	80	44,538	5,490	520	39,430	27,000	..	..	..	17,000	66·26
	Hindupur	481	81·7	3	101	10	105	53,790	22,359	1,000	47,230	24,500	..	..	..	15,000	101·16
	Madakasira	439	68·0	3	150	14	89	47,970	17,581	128	583,121	150,000	..	..	..	58,000	193·28
	Total	5,451	727·7	26	1,066	282	745	3,72,321	48,884	27,450	1,534,816	699,000	..	..	..	258,800	2,021·12

APPENDIX A—*cont.*

Circle.	Taluk.	Establishment as at present existing. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Petty officers.	Peons.	Establishment as proposed by the Board. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Rs. 25.	Rs. 20.	Rs. 15.	Petty officers.	Peons.
		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
										Bellary District—cont.								
Bellary	Adóni	..	..	2	..	..	..	..	3	21	..	..	3	..	..	..	..	2	28
													1					1	4
													1					..	3
	Alúr	..	..	..	..	..	..	..	1	5	..	..	1	..	..	..	..	2	28
									2	19	1	..	2	1	1	..	..	1	4
													1					1	17
	Bellary	1	..	1	1	1	..	..	1	11	..	..	2	..	..	..	..	3	24
													2					1	1
	Rayadrug	..	..	1	..	..	..	..	4	26	..	..	1	..	..	..	..	2	8
													2					1	17
Kudligi	Hospet	..	..	1	..	..	..	..	2	13	..	..	2	..	..	..	..	1	17
	Hadagalli	..	..	1	..	..	..	..	2	13	..	..	2	..	..	..	..	2	40
	Harpanahalli	..	..	1	..	..	..	..	3	18	1	..	4	1	1	..	..	..	..
	Kudligi	..	..	1	..	..	..	..											
	Total	1	..	8	1	1	..	..	18	126	2	..	23	2	2	..	..	17	191
										Anantapur District—cont.								
Anantapur.	Gooty	..	..	1	..	..	..	..	2	13	..	..	3	..	..	..	..	..	18
									1	8			2	1					12
	Tadpatri	..	..	..	..	..	..	..	1	17	1	..	3	..	1	..	..	1	24
				1	1	1	..	..											
	Anantapur	1	..	..	..	..	..	..	1	8	..	..	3	..	..	..	..	..	23
													1					1	6
	Kalyandrug	..	..	..	..	..	..	..	1	8	..	..	1	..	..	..	..	..	23
													2	1	1	..	..	2	22
Penukonda.	Dharmavaram	..	..	1	..	..	..	..	1	11	1	..	2					1	1
	Penukonda	..	..	1	..	..	..	..					1	..	..	..	..	2	8
									2	16	..	..	2					3	18
	Hindupur	..	..	1	..	..	..	..					1	..	..	..	..		
									3	18	..	..							
	Madakasira *	..	..	1	..	..	..	..											
	Total	1	..	6	1	1	..	..	12	99	2	..	20	2	2	..	..	10	155

* *Vide* paragraph 26 of the Board's Proceedings.

APPENDIX B.

STATEMENT showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts.

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength.	
					Number of Petty officers.	Number of peons.
1	2	3	4	5	6	7
			Bellary Circle.			
Adóni taluk	A. (Frontier)	1	6 (1 — 4— 1)	I (Frontier)	1	5 (1— 3—1)
Alúr „	B. (Do.)	1	6 (1 — 4— 1)	II Do.	1	5 (1— 3—1)
Bellary „	C. (Interior)	1	6 (1 — 4— 1)	....	....	....
Bayadrug taluk	D.	1	3 (0 — 1— 2)	....	....	....
	G. (Hyderabad frontier)	1	6 (1 — 4— 1)	III (Frontier)	1	8 (2— 4—2)
	H. (Interior)	1	3 (0 — 1— 2)	IV *	1	5 (1— 3—1)
	E. (Frontier)	1	6 (1 — 4— 1)	V (Frontier)	1	5 (1— 3—1)
	F.	1	6 (1 — 4— 1)	....	....	....
	Inspectors' orderlies	..	6 (1 — 4— 1)			
	Total ..	8	48 (7 —30—11)		5 (1—2—1—1)	28 (6—16—6)
			Establishments at Chowkies.			
Guruzala (Bellary Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2—1)
Hirehal (Bellary-Mysore frontier) ..	....	1	....	....	1	4 (1— 2—1)
	Total ..	2	....		2 (0—0—1—1)	8 (2— 4—2)
	Grand Total ..	10	48 (7—30—11)		7 (1—2—2—2)	36 (8—20—8)
			Kudligi Circle.			
Hospet taluk	A. (Hyderabad frontier)	1	6 (1— 4— 1)	I	1	5 (1— 3—1)
Hadagalli „	B. (Interior)	1	3 (0— 1— 2)	II	1	5 (1— 3—1)
Harpanahalli taluk	C. (Frontier)	1	6 (1— 4— 1)	III	1	5 (1— 3—1)
Kudligi	D.	1	6 (1— 4— 1)	IV (Frontier)	1	5 (1— 3—1)
	E.	1	6 (1— 4— 1)	....	....	....
	F.	1	6 (1— 4— 1)	V	1	5 (1— 3—1)
	G. (Frontier)	1	6 (1— 4— 1)	VI (Frontier)	1	5 (1— 3—1)
	H. (Do.)	1	6 (1— 4— 1)	VII (Do.)	1	5 (1— 3—1)
	I.	1	6 (1— 4— 1)	....	....	....
	J.	1	6 (1— 4— 1)	....	....	....
	Inspectors' orderlies	..	6 (1— 4— 1)	....	....	....
	Total ..	10	63 (10—41—12)		7	35 (7—21—7)

* The work of this party will be chiefly on the Mysore frontier.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts—*cont.*

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength.	
					Number of Petty officers.	Number of peons.
1	2	3	4	5	6	7
			Kudligi Circle—cont.			
			Establishments at Chowkies.			
Kampli (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2— 1)
Talarigattu (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2— 1)
Hospet railway station checking staff ..	....	1	....	....	1	1 (0— 1— 0)
	Total ..	3	....		3	9 (2— 5— 2)
	Grand Total ..	13	63 (10—41—12)		10 (1— 2— 4— 3)	44 (9—26— 9)
	Total for the District ..	23	111 (17—71—23)		17 (2— 4— 6— 5)	80 (17—46— 17)
			Anantapur Circle.			
Gooty taluk	A.	1	6 (1— 4— 1)	....	....	....
Tadpatri „	B.	1	6 (1— 4— 1)	....	....	....
Anantapur „	C.	1	6 (1— 4— 1)	....	....	....
Kalyandrug	D.	1	6 (1— 4— 1)	....	....	....
....	E.	1	6 (1— 4— 1)	....	....	....
	F. (Anantapur)	1	6 (1— 4— 1)	....	....	....
	G.	1	6 (1— 4— 1)	....	....	....
	H. (Tadmari)	1	6 (1— 4— 1)	....	....	....
	I.	1	6 (1— 4— 1)	I (Frontier)	1	5 (1— 3— 1)
	J.	1	6 (1— 4— 1)	....	....	....
	K.	1	6 (1— 4— 1)			
	Inspectors' orderlies	..	....			
	Total ..	11	72 (12—48—12)		1 (1— 0— 0— 0)	5 (1— 3— 1)
			Penukonda Circle.			
Dharmavaram taluk	A.	1	6 (1— 4— 1)	....	....	....
Penukonda „	B.	1	6 (1— 4— 1)	....	....	....
Hindupur „	C.	1	6 (1— 4— 1)	I (Frontier)	1	5 (1— 3— 1)
Madakasira „	D.	1	6 (1— 4— 1)	....	....	....
	E.	1	3 (0— 1— 2)	II (Frontier)	1	5 (1— 3— 1)
	F.	..	....	III (Do.)	1	5 (1— 3— 1)
	G.*	..	....	IV	1	5 (1— 3— 1)
	H.*	..	6 (1— 4— 1)	V	1	5 (1— 3— 1)
	Inspectors' orderlies	..	....	VI	1	5 (1— 3— 1)
	Total ..	* 6	* 39 (6—25— 8)	....	....	....
					6	30 (6—18— 6)

* *Vide* paragraph 26 of the Board's Proceedings.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts—*cont.*

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.		Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Names of parties.	Strength. Number of Petty officers.	Strength. Number of peons.
1	2	3	5	6	7
			Penukonda Circle—cont.		
			Establishments at Chowkies.		
Chowlur (Anantapur-Mysore frontier)	....	1	....	1	4 (1—2—1)
Midugolam (do.	....	1	....	1	4 (1—2—1)
Hindupur railway station checking staff	....	1	....	1	1 (0—1—0)
	....		....	3	9 (2—5—2)
Total	..	3	....	9 (1—2—3—3)	39 (8—23—8)
Grand Total	..	9	....	10 (2—2—3—3)	44 (9—26—9)
Total for the District	..	20	....	111 (18—73—20)	111 (18—73—20)

REVENUE BOARD OFFICE MADRAS

5716

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 17th March, 1897.

Mis No. 1040

Resolution.

Adverting to para 28 of its Proceedings No. 82 dated 2nd March 1897, the Board begs to report that it has since been informed that Kudligi is a decidedly feverish place. So much so that it is in contemplation to remove the taluk office therefrom. It therefore recommends, in modification of the proposal contained in the paragraph quoted above, that the additional circle proposed for the Bellary district may be designated the Hospet Circle, with Head Quarters at Hospet

Hospet which is about 25 miles from Kudligi and is the only other convenient place for a Head quarters.

(True Extract)

Permanent
Assistant Secretary

To

The Secretary to Government

Revenue Department

20/3/97

Proceedings of the Government of Mysore.

No. 613-22—Ex., dated, Camp Mysore, 2nd April 1897.

Order.—It is under the contemplation of Government to introduce what is known as the tree tax system into the province of Mysore. Instead, however, of at once adopting the system in its entirety, the Government resolve to make the following preliminary arrangements for the official year 1897-98.

(1) During 1897-98 in parts of the State where the tree tax is declared to be introduced, no tree is to be tapped for toddy, without a license therefor to be obtained by payment of tree tax at the following rates:—

Tree.	Tree tax for each tree including local cess. Rs. a. p.
Date	... 1 1 0
Cocoanut	... 2 2 0
Palmyra	... 1 9 6
Bagani or sago palm	... 1 9 6

(2). The first offer for every toddy vend farm will be made to its present farmer on condition of his agreeing to pay for 1897-98, the rent he has agreed to pay for 1896-97, the said rent being made up of—

(*a*) the tree tax at the above rates for the toddy yielding trees tapped by him under a license granted by the local Excise Officers, for the supply required for *bona fide* consumption at his shops, whether such trees be in Government unoccupied or occupied land or in alienated land. No trees upon Government occupied land can be tapped without arrangement by the farmer with the owner. The present arrangements as regards trees on alienated land will hold good, subject of course to the levy by Government of tree tax; and

(*b*) shop rental, being the difference, if any, between the farm rent and the tree tax for the year.

Note 1.—If the number of trees for which tapping licenses are obtained exceeds the number whose license fee at the rates prescribed is covered by the said rent, the farmer shall not be entitled to a refund of the excess fee paid by him on that account.

Note 2.—If the Deputy Commissioner is satisfied that a farm was purchased at a loss in 1896-97, owing to unwholesome competition, and, if no one comes forward to take up the farm for 1897-98 on the terms aforesaid, he may fix such amount of rent as may seem proper, provided it is not less than the amount payable on account of tree tax at the rates mentioned above.

(3) If any farmer declines to accept his farm for 1897-98 on these terms, the shops included in the farm will be sold by auction; and the new farmer will, in addition to his bid, pay tree tax on the number of trees for which he may obtain tree tapping licenses.

(4) An agreement (in the accompanying form submitted by the Excise Commissioner, which is approved) should be executed by each farmer for 1897-98 agreeing to abide by the terms of his contract and by the Excise laws and rules which are now in force or which may from time to time be issued by Government.

(5) Tapping licenses may be granted at any time; and as much as possible will be confined to trees of the grove or groves, if any, attached to the farm during 1896-97, unless the trees therein are insufficient, in which case licenses may be granted for tapping trees in other groves also.

(6) The tree tax on trees tapped during each quarter and the proportion of shop rental due for each quarter of the year shall be payable in three equal monthly instalments on or before the 20th day of each month.

(7). The minimum retail rates for the sale of toddy will be as shown in the appended list.

2. The Excise Commissioner is requested to issue to the canvassing officers concerned such detailed instructions in the light of the above remarks, as may be necessary for making the scheme an assured success.

3. A provisional notification will be issued under the Excise Act, declaring that the rules contained in Notification No. 11739-40—R. F. 233- 92, dated 14th January 1893, shall, as far as may be, apply to the contracts for 1897-98. The Excise Commissioner should, however, submit in due course a set of draft rules with forms of license, &c., specially applicable to the tree tax system.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner, with reference to his letter No. 4179—288, dated 1st February 1897 and No. 4517—314, dated 4th March 1897.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Form of Agreement to be executed by Toddy Vend Farmers for 1897-98, *referred to in Clause* (4) *of para* 1 *of Government Proceedings.*

Whereas the Government of Mysore has agreed to lease the undermentioned toddy vend farms to me for 1897-98 on the following terms and conditions for the same rent that I have agreed to pay for 1896-97, I do hereby engage to accept the same and bind myself, my heirs, executors and representatives by the terms and conditions hereunder mentioned.

Terms and Conditions.

1. I will pay for 1897-98 the same rent that I have agreed to pay for 1896-97, *viz.*, Rs. including local cess, but made up as follows: —

Description of tree.	Rates of tree tax per tree per annum.	Rs. a. p.
Date ...	Tree tax including local cess	1 1 0
Cocoanut ...	Ditto ..	2 2 0
Palmyra ...	Ditto ...	1 9 6
Bagani or sago palm in malnad.	Ditto ...	1 9 6

(*a*) the tree tax at the marginal rates for the toddy yielding trees tapped by me in Government groves, as well as in occupied and alienated lands; and

(*b*) farm rent.

2. My deposits and securities of 1896-97 shall be utilized for 1897-98 for the due fulfilment of my present engagement.

3. For the trees required to be tapped for each quarter in the Government groves assigned to my farm, or in private groves obtained by me for the manufacture of toddy under private arrangements between myself and the owners of such groves, I shall make the application in the prescribed form, in due time, and obtain tapping licenses.

4. In the case of date trees applied for by me to be tapped, I shall get the requisite spaces on the stems of date trees prepared, so that they may be easily marked by Excise Officers.

5. No trees shall be tapped, nor shall toddy be drawn from any tree, nor shall any pot be attached to any tree, until the tree has been marked by the proper

officer. But the preparation of the spathes, or incisions for the drawing of toddy from the fit trees applied for, may be made as soon as the application in the prescribed form has been delivered to the Excise Supervisor concerned.

6. The tree tax and farm rent payable for 1897-98 shall be adjusted as follows :—

(1) For each toddy yielding tree, tree tax at the above prescribed rates shall be paid. The difference, if any, between the amount so realized and the total amount of rent including local cess for the year 1896-97 shall be paid as farm rent.

(2) Deduct the tree tax payable for the trees tapped in each of the four quarters of 1897-98 from $\frac{1}{4}$ of the total rent including local cess for 1896-97. The difference, if any, will represent the farm rent payable for each of such quarters.

(3) The tree tax plus the farm rent calculated as above shall be payable in the following instalments :—

Quarters.	Proportion of tree tax and farm rent to be paid monthly to Government.	Instalments by which time to be paid.
1st quarter, between 1st July and 30th September.	$\frac{1}{3}$ of tree tax plus $\frac{1}{3}$ of farm rent.	On or before 20th July.
	Ditto ..	On or before 20th August.
	Ditto ...	On or before 20th September.
2nd quarter, between 1st October and 31st December.	$\frac{1}{3}$ tree tax plus $\frac{1}{3}$ farm rent.	On or before 20th October.
	Ditto ...	On or before 20th November.
	Ditto ...	On or before 20th December.
3rd quarter, between 1st January and 31st March.	$\frac{1}{3}$ tree tax plus $\frac{1}{3}$ farm rent.	On or before 20th January.
	Ditto ...	On or before 20th February.
	Ditto ...	On or before 20th March.
4th quarter, between 1st April and 30th June.	$\frac{1}{3}$ tree tax plus $\frac{1}{3}$ farm rent.	On or before 20th April.
	Ditto ...	On or before 20th May.
	Ditto ...	On or before 20th June.

If the amount of tree tax paid by me for 1897-98 were to equal the total amount of rent including local cess for 1896-97, nothing would remain to be paid by me as farm rent for 1897-98. But if the tree tax payable by me on the trees I tap for 1897-98 were to exceed such amount of 1896-97, I should be bound to pay such excess.

7. For the convenience of the farmers, application for tree tapping licenses for 1897-98 shall be received, trees shall be marked and tapping licenses shall be issued, by the Supervisors concerned, during the month immediately preceding the 1st July 1897, so that the drawing of toddy for 1897-98 may take effect from the 1st July 1897.

8. I shall not sell toddy at rates below the minimum retail rates fixed by Government as per particulars below :—

9. I shall further hereby bind myself to conform to the conditions of Tapping License, Farm License, Shop License and Excise Laws and Rules, which are now in force, or which may from time to time be issued by Government.

10. In case of any breach of the above terms and conditions either by myself, or with my connivance and privity, by any person in my employment or in the event of my neglecting to open my shops or to carry on the business of my farm with due care and attention, it shall be competent to the Deputy Commissioner of the district to impose upon me a fine not exceeding Rs. 50 for every such breach of such terms and conditions or such neglect or at the option of the Deputy Commissioner to declare the money deposited with him forfeited, and to cancel the farm and sell it at my risk. When the farm is cancelled, the tree tax and rent for the whole period of the lease shall become due at once, and all loss caused to Government by the cancelment or sale of the farm shall be made good by myself, my heirs and representatives. All the amounts of such fines, penalties and loss shall be recovered in the same manner as if they were arrears of land revenue.

Dated this day of 1897.

In witness whereof I hereby affix my signature.

Witnesses—

1

2

The minimum retail rates of toddy, referred to in clause (7) of para 1 of Government Proceedings for the period of twelve months beginning with 1st July 1897 and ending with 30th June 1898, shall be as follows :—

District.	Locality.	Price per seer equal to one Imperial quart. For Date Toddy.	For Cocoanut Toddy.	For Palmyra Toddy.	For Bagani Toddy.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	Civil and Military Station and City	0 1 0	0 1 8	0 1 8	.....
	Kasabas of Taluks	0 0 10	0 1 6	0 1 6	.....
	Villages bordering on the Mysore District, *viz* :— Iggalur, Gijigadasanadoddi, Jagadapura, Kukur, Voraganahalli, Damavagundu, Aralapura, in the Channapatna Taluk, and Sathanur and Halsur in the Kankanhalli Taluk.	0 0 6	0 1 0	0 1 0	.....
	In all other village shops	0 0 8	0 1 4	0 1 4	.....
Kolar	Kasabas of Taluks	0 0 10	0 1 6	0 1 6	.....
	In the village of Dimba of Kolar, Nernahalli of Bowringpet, Rangasthala of Chikballapur, Gundapura, Chikkurugod, Hirebidnur, Gottaganapura and Kallndi of the Goribidnur and Guntamvaripalli, Hoskote and Mallasandra of the Bagepalli Taluks.	0 0 8	0 1 4	0 1 4	.....
	In all other villages	0 0 6	0 1 0	0 1 0	.....
Tumkur	In the Kasaba shops of the Huliyar Sub-Taluk ..	0 0 6	0 1 0	0 1 0	.....
	In the Kasaba shops of the Sira Taluk	0 0 10	0 1 6	0 1 6	.....
	In all other Kasabas of Taluks	0 0 6	0 1 0	0 1 0	.....
	In the villages of Huliyurdurg, Pura and Kodavathi in the Kunigal Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of the Huliyar Sub-Taluk	0 0 6	0 1 0	0 1 0	.....
	In the villages of Sira Taluk	0 0 6	0 1 0	0 1 0	.....
	In all other villages				
Mysore	Mysore Town	0 0 10	0 1 6	0 1 6	.....
	In the villages of Hoskola, Harohalli, Voruna, Uttanahalli and Kuppagala of the Mysore Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the Jatras of Chamundi and Uttanahalli of the Mysore Taluk.	0 0 8	0 1 4	0 1 4	.....
	In the villages of Kalaswadi, Sukkalli, Ramnahalli, Kunchigarkatte and Amnavarakola of the Mysore Taluk.	0 0 10	0 1 6	0 1 6	.....
	In the villages of Bugathagalli, Kenchalagudu, Martikyatanhalli and Ganangure hundi of the Mysore Taluk.	0 0 8	0 1 4	0 1 4	.....
	Kasaba of Heggaddevankote	0 0 6	0 1 0	0 1 0	.....
	In the village of Magadihalli Kadu	0 0 8	0 1 4	0 1 4	.....
	In the villages of Sargur, Kittar, Maralu, Magge, Sogare, Antarasante, Narale, Yellammattur, Karaipura and Nisane of the Heggaddevankote Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Chikkalli, Mathikare, Yedatore and Hiribalii of the Heggaddevankote Taluk.	0 0 6	0 1 0	0 1 0	.....
	In all other villages of Heggaddevankote Taluk ...	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Hunsur	0 0 6	0 1 0	0 1 0	.....
	In the villages of Thathakere, Hanagudu, Hebburu, Bilikere, Masanikatte, Chittaindhalli, Pijajigorai, Kumplapura, Chilkundu, Attikuppa, Bettadapura, Attigudusante, Kamaravalli, Sulekote, Chamarajankote, Karnagola, Anechaukur, Panchavalli, Mattnru, Averthikote and Sattigala of the Hunsur Taluk.	0 0 8	0 1 4	0 1 4	.....
	In the Jatras of Bettadapura of Hunsur Taluk ..	0 0 6	0 1 0	0 1 0	.....
	In the villages of Katte Malwadi, Kallabetta Honnenhalli and Bannakuppe of Hunsur Taluk.	0 0 8	0 1 4	0 1 4	.....
	Kasaba of Seringapatam				

District.	Locality.	Price per seer equal to one Imperial quart. For Date Toddy.	For Cocoanut Toddy.	For Palmyra Toddy.	For Bagani Toddy.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Mysore—*concld.*	In the villages of Darasakuppe, Hirodu and Settihalli of the Seringapatam Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Arakere, Kodiyala, and Harlahalli of the Seringapatam Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the Jatra of Melkote of the Seringapatam Taluk ...	0 0 8	0 1 4	0 1 4	.....
	In the villages of Palahalli, Sultanpete, Paschimavahini, Balagula, Belawadi, Kyathanahalli, Kabbinabore, Kirangur and Ganjam of the Seringapatam Taluk.	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Yelandur	0 0 6	0 1 0	0 1 0	.....
	In the villages of Agara, Mamballi, Holakere and Horalakere of Yelandur Jahgir.	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Tirumakudlu-Narsipur	0 0 6	0 1 0	0 1 0	.....
	In the villages of Kahalli, Harushara and Kempanapura of the T. Narsipur Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Ankanahalli, Hanumalu, Bettahalli, Kalathur, Kunaikanhalli, Bidravahalli, Naragathanahalli, Hettavahalli, Horalahalli, Buhalli, Keranasur, Kerrathi, Patalu, Madarahalli, Kunnahalli, Bettahalli, Thutivadi, Doddashara, Mavinahalli, Thatugulu, Doddabagalu, Hunasagalli, Thangahalli, Karagahalli, Kushiah, Thamballa, Murtharti, Yakanur of the T. Narsipur Taluk.	0 0 6	0 1 0	0 1 0	.....
	In all other villages of the T. Narsipur Taluk ...	0 0 6	0 1 0	0 1 0	.....
	In the Jatras of Mudukatore and Muguru of the T, Narsipur Taluk.	0 0 8	0 1 4	0 1 4	.....
	In the Jatra of Arvathigekoppalu / Other petty jatras \ of T. Narsipur Tk.	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Chamrajnagar	0 0 6	0 1 0	0 1 0	.....
	In the villages of Ramasamudra, Doddarayapete, Maddalli, Kadalli, Mallianpura, Uthahalli and Somavarapete of Chamrajnagar Taluk.	0 0 6	0 1 0	0 1 0	.....
	Kasabas of Krishnarajpete and Nagamangala Taluks..	0 0 6	0 1 0	0 1 0	.....
	In the villages of Agrahar Bachalli, Murakanalli and Hosahalalu of Krishnarajpete Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Palagrahar, Kote Betta and Bommadalla of Nagamangala Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Belluru, Nelligeri, Kalingonahalli, Bilagunda, Somarahalli Ammana Jatra, Hullanahalli, Mayammana Jatra, Tubinakere Patnada Jatra, Naganakere, Giddada Jatra, Madinahalli Jatra, Harkal Hanumantharayana Jatra, Hulikere Jatra, Gundakal Jatra of the Nagamangala Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the Jatra Chunchingiri of the Nagamangala Taluk .	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Yedatore	0 0 6	0 1 0	0 1 0	.....
	In the Jatras of Chunchankatte and Kapadi in the Yedatore Taluk.	0 0 8	0 1 4	0 1 4	.....
	Tandri in the Yedatore Taluk	0 0 6	0 1 0	0 1 0	.....
	In the villages of Hampapur, Tippur, Saligrama, Doranahalli, Bellulli and Byaderahalli of the Yedatore Taluk.	0 0 6	0 1 0	0 1 0	.....
	In the villages of Halagur, Dalavayi Kodihalli, Haribara, Margaudanahalli and Banasamudra of the Malvalli Taluk.	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Mandya	0 0 6	0 1 0	0 1 0	.....
	In the villages of Chik Mandya, Satanur Kattehalli and Panakanahalli of the Mandya Taluk.	0 0 6	0 1 0	0 1 0	.....
	Kasaba of Nanjangud	0 0 6	0 1 0	0 1 0	.....
	In the villages of Dyavarsanahalli, Uppannahalli, Kumballi, Debbur, Chikkaiyan Chatra, Toramavu, Mallur, Narsipura, Ganatgala Huppilagarhundi, Machanahalli and Singaripura of the Nanjangud Taluk.	0 0 6	0 1 0	0 1 0	.....
	In all other villages of the Nanjangud Taluk ...	0 0 6	0 1 0	0 1 0	.....
	In all other Kasabas of the District not specified above.	0 0 6	0 1 0	0 1 0	.....
	In all other villages of the District not specified above.	0 0 6	0 1 0	0 1 0	.....

District.	Locality.	Price per seer equal to one Imperial quart. For Date Toddy.	For Cocoanut Toddy.	For Palmyra Toddy.	For Bagani Toddy.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hassan.	Hassan Town	0 0 10	0 1 6	0 1 6	0 1 6
	Arkalgud Kasaba	0 1 0	0 1 6	0 1 6	0 1 6
	Other Taluk Kasabas	0 0 6	0 1 0	0 1 0	0 1 0
	In the villages of Belur Taluk...	0 0 6	0 1 0	0 1 0	0 1 0
	In villages except in the Belur, Arkalgud and Manjarabad Taluks.	0 0 6	0 1 0	0 1 0	0 1 0
	In the villages of Saklespur, Sundekere, Belagod, Ballu, Hosakote, Mogge, Sukravarasante and Kerodi of the Manjarabad Taluk.	0 0 10	0 1 4	0 1 4	0 1 4
	In the villages of Konanur Guruvarsante, Marursante, Malapatna, Ramnathpur and other village Jatras of the Arkalgud Taluk.	0 1 0	0 1 6	0 1 6	0 1 6
	In the villages of Magalu Somvarsante, Bannur, Banavarsante of the Arkalgud Taluk.	0 0 10	0 1 6	0 1 6	0 1 6
	In the village of Konanur of the Arkalgud Taluk ...	0 0 10	0 1 6	0 1 6	0 1 6
	In the villages of Magge, Ramnathpur and Kattepura of the Arkalgud Taluk.	0 0 10	0 1 6	0 1 6	0 1 6
	In the villages of Basavapatna, Kangalala Marti and Kadivina Hosahalli of the Arkalgud Taluk.	0 0 8	0 1 4	0 1 4	0 1 4
	In the villages of Rudrapatna and Karlapura of the Arkalgud Taluk.	0 0 8	0 1 4	0 1 4	0 1 4
	In the villages of Dharmapura, Narasakuppe, Ellahalli, Maganahalli, Marti and Hullikallu of the Arkalgud Taluk.	0 0 6	0 1 0	0 1 0	0 1 0
	In the villages of Ulle Hosur, Ukkada and Gangur, Marti of the Arkalgud Taluk.	0 0 6	0 1 0	0 1 0	0 1 0
Shimoga.	Shimoga Town	0 1 0	0 1 6	0 1 6	0 1 6
	Channagiri and Honnali Taluks	0 0 6	0 1 0	0 1 0	0 1 0
	All other parts	0 0 8	0 1 0	0 1 0	0 1 0
Kadur.	In the Kasaba and village shops of the Koppa and Mudgere Taluks.	0 0 10	0 1 6	0 1 6	0 1 6
	In the Kasaba shops of the other Taluks	0 0 8	0 1 4	0 1 4	0 1 4
	In the village shops of the other Taluks	0 0 8	0 1 4	0 1 4	0 1 4
Chitaldrug.	Kasabas of Taluks and villages	0 0 6	0 1 0	0 1 0	.....

Exd.—H.A.R.

1896-97

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 2nd April 1897

No. 613-22 Ex.

Directing certain preliminary arrangements being made for 1897-98 ***in re*** the contemplated introduction into Mysore of the tree-tax system of toddy administration.

M G.C.P.B.—10-4-97—120

INDIAN TELEGRAPHS Monthly Number. 11

Code Class. S

To (or Rly Station) Fort St George From (Office) Potācamund

Month.	Day.	Hour.	Minute.	Official Instructions.
3/6	16	13	15	

To (Person) Registrar Revenue Secretariat

From. First Asst

Please direct final Copies order 336 and letter 337 sent up signature Sharp

336

82 Word Form

Recd. from LN. Sent to LN.

At Hrs. Min. by At Hrs. Min. by

Telegraph Master.

MADRAS FORT 16-6-97

C. G. P.—No. 404 T.—27 4 96—4000000

D 4 1,000—11-6-96.

REVENUE DEPARTMENT.

Note recorded on P. O. No. 336, 337 & 559.

No. 2570 and 2578

[Subject — Introducing the tree-tax system into the Bellary & Anantapur Districts]

From The Board of Revenue

B.P. (S.P.) No. 82 dy 23.3.97

Dated 1040 dy 17.3.97 189 .

~~The Hon'ble Mr. Bliss~~

~~FOR ORDERS.~~

To Leg

In para 1 (V) of G.O. No 162, dated 11th April 1896, Government observed that, in view of the long frontiers abutting on foreign territory and the meagre information placed before it as to the sources of toddy-supply and the arrangements to be made for the prevention of smuggling of arrack and toddy from the Nizam's dominions, it was not prepared to sanction the introduction of the Tree-Tax system into the Bellary and Anantapur Districts with effect from October 1, 1896, as proposed by the Board, and called for a complete report on the Abkari management of these two Districts. The Board's proposals regarding the administration of the arrack revenue in these two Districts for the current official year have already been approved by Government in G.O. No 61 dy 2nd Feby 1897. In the current first read above, the Board submits its recommendations for the extension of the Tree-Tax system to these two districts from 1st Oct 1897 and for the additional establishments requir

...proposals may be generally ...proved & forwarded to ...of S. sanction, subject ...remarks below. Intending ...on, please see that the ...ents on the case properly, ...that the B.P. will only be ...ded for ...Mr. Meyer ...telling me the other day, that ...myself also frequently noted, ...India takes much exception ...ways in which projects of importance ...ften (indeed generally) sent ...from here, namely, with a brief ...letter forwarding a bulky & ...ent B.P. — Government prompt ...tion to our projects, we should ...them entirely & not have India ...de through B.P.s —

...should be pointed out that we ...have the men in their places ...the end of August at latest, so ...the sanction of the S. of S. should ...reach by the beginning of that ...th.

C 6/4/97
R. 7/4/97

in connection therewith

2. In para 2 (of the first Current) the Board describes the sources of toddy-supply in the two Districts. It will be observed therefrom that, in the matter of toddy-supply, they are not self-supporting and that in consequence they depend upon extraneous sources, viz., Bellary draws its supply largely from Hyderabad and Mysore, while Anantapur imports to a smaller extent from the latter territory alone.

3. In para 3 (of the first Current) the question whether, in view of the adverse character of the season, the introduction of the tree-tax system for another year may be postponed is discussed. The Board concurring in the opinion of the Collector and the Departmental officers does not consider such a course desirable and states that if the season prove favourable, orders might be issued at any time upto September 1897 for a continuance of the existing system. The rates of tree-tax proposed are the same as those in force in the Kurnool and Cuddapah Districts, viz., Rupee 1 for dates and palmyra per annum and Rupee ½ for cocoanuts per half-year. These suggestions may be approved.

4. Briefly put, the Board's other proposals are:-

I. To continue to prohibit the import of toddy from Sandur under Section 6 of the Abkari Act, II

FOR ORDERS.

Bellary-Hyderabad frontier—
Gurrazala (Adoni Taluk)
Kampli (Hospet Taluk)
Talarigattu (do)
Bellary-Mysore frontier—
Hirehal (Bellary Taluk)
Anantapur-Mysore frontier—
Chowlur (Hindupur Taluk)
Medagolam (do)

II. To regulate the import of toddy from Hyderabad and Mysore by

(a) The establishment of a two-mile belt, in which the possession without license and transport without permit of toddy in excess of one draw would be illegal, along the Hyderabad frontier and also along the portions of the Mysore frontier adjacent to tracts which produce toddy;

(b) the imposition of a transport duty of one anna per gallon on all toddy imported into Bellary and Anantapur;

(c) The establishment of the marginally noted chowkies, three along the Bellary-Hyderabad frontier, one on the Bellary-Mysore frontier and two along the Anantapur-Mysore frontier, for the levy of the transport duty referred to in (b) supra;

(d) The entertainment of a staff of officers at the Hospett and Hindupur Railway Stations for checking consignments transported by Rail to the toddy shops in the Bellary Town and the Penukonda Taluk from the Hyderabad and Mysore Territories respectively, and for issuing transport permits; and

(e) The entertainment of one Sub-Inspector, one Petty Officer and four peons at each of the Chowkies and of one Sub-Inspector, one Petty Officer and one Peon at each of the Railway Stations named above, or in all, a force

Sub-Inspectors Petty officers Peons

fine co of 5 — 5 — 17 for the Bellary District
2. and 3 — 3 — 9 for the Anantapur district.
of th III. To entertain ten Sub-Inspectors and forty
will two peons, in addition to the existing staff,
mai with a per contra decrease of ~~four~~ six Petty
sup officers in the Bellary District, and eleven
def Sub-Inspectors and Sixty-one peons, with a
dra decrease of five Petty Officers, in the Anantapur
wh pur District.
ten IV. To divide the districts into Two Circles
each as shewn below:-

3.
th
in Bellary District
Bellary Circle, head-quarters Bellary
Hospett Circle, head-quarters Hospett
Harpanahalli
Kudligi
Anantapur District
Anantapur Circle, head-quarters Anantapur
Penukonda Circle, head-quarters Penukonda
Hindupur Taluk
Madakasira Taluk



V. To appoint Two additional Inspectors for the Charge of the new Circles to be formed in the Two Districts and to allow one clerk on Rs 30 and one on Rs 25 and ~~four~~ Six peons to each of them.

VI. To increase the pay of the Abkari clerk in the Bellary Collector's Office from Rs 20 to Rs 25 and to appoint one clerk on Rs 20 in the Kudligi Taluk Office and one clerk on Rs 15 in

X

...ments how that it will be to the ...advantage & have the belt all ...ong the Mysore frontier (unless ...ever they adopt the T. T. system ...elves) — Point this out — Also ...k if whether abkari restrictions ...ng the Cuddapah, N. A. & Salem ...ntiers — ...Mysore's adoption of the ...T. system, Mr Willcock tells me ...t he has been in comm: with ...e Mysore Abk: comm: & that his ...ew is that the system will be ...adopted — The question must however, be decided as soon as possible, so shew written to Sir K. Sheshadri ...o shew him about it — Draw a letter which ...ou can send, after talking a ...ew days to the Dewan, after putting a ...opy on the file.
...et that India is made to ...understand the position as regards Mysore

in each of the Hospett, Hadagalli, Harpanahalli and Rayadrug Taluks.

5. The foregoing proposals will be dealt with seriatim.

4:I. No permission has hitherto been accorded for the import of toddy from Sandur. It will, therefore, work no hardship if its import continues to be prohibited even after the introduction of the Tree-Tax system into the District as little or no toddy is produced in that State. The question of taking over the Sandur Abkari may, as suggested by the Board, lie over for the present.

4:II(a). The creation of a similar belt of country along the Kurnool-Hyderabad frontier was finally approved in G.O. №2732 ~~7/8th~~ Dec^{ber} 1899. The present Board's proposal may be accepted. In the case of the Bellary-Hyderabad frontier, the Board proposes a belt along the whole length, even though in portions of it there are no trees on the Hyderabad side (vide para 8 of the first Current), while as regards the Mysore frontier the belt is proposed only in tracts where trees abound on the Mysore side. No special reasons have been assigned for this difference in the proposed constitution of belts along the frontiers of the Two Native States. Again, the Tree-Tax System is introduced into Bell

There will be no necessity for the belt in the Kurnool District along the Bellary frontier. The Board's attention may be drawn to these points.

4-III(b) In the case of Kurnool, the Board recommended the levy of an impost of 6 pies per gallon of toddy imported from Hyderabad but the rate was raised by Government to one anna, vide G.O. No 3944 dt 7th Aug 1926. The Board's anticipations regarding the total revenue from this source have not been realised so far. But this may be due to the unfavorable character of the season. The same rate as in Kurnool may, however, as recommended by the Board, be adopted, for the present, for Bellary and Anantapur also.

4-II(c). Reference is solicited to para 8 of the first Current. The number and situation of the chowkies appear to have been carefully considered by the Board and may be approved.

4-II(d). There are only three routes by which toddy may be railed from the Native States into the two Districts, (ie) viâ Tungabhadra, viâ Hospett ~~&c~~ and viâ Hindupur. The import by the first route is reported to be nil. Provision has been made by the Board for the check of consignments and the

There will be breaking bulk for which the 3? Peons are allowed

Yes. Rs 3.4.0 per cask, when the bill comes up

Yes. The rate may be too high; it is too soon, considering the season, to say

the issue of permits at the other two stations. But the checking officers, unlike the officers at the chowkies will not be required to collect the duty as the consignments will be booked through and there will be no time to do this on the arrival of the train. It has, therefore, been provided that importers will be allowed to make deposits in the Tahsildars to which the transport duty will be debited day by day on intimation given by the Sub-Inspector. The Board proposes to grant permits for toddy in 52-gallon casks. These proposals may be approved.

4-II(e). In the Kurnool proposals, the Board recommended an establishment of one Sub-Inspector and three peons at each chowkie, but the Government raised the strength to One Sub-Inspector, one Petty Officer and four peons. The Board's present proposals are in accordance with this scale. A smaller establishment of one Sub-Inspector one Petty Officer and one Peon has been proposed at the Railway Checking stations as there will be no money collection and the staff will have to attend only during train time to verify consignments. This establishment may be sanctioned.

4-III. The reasons for the additional preventive establishments required have been fully set forth in paras 11 to 26 of

of the first current. The requirements of each Taluk appear to have been carefully considered by the Board and adequate provision has been made for patrolling the frontier. When compared with the establishments sanctioned in Nellore, North Arcot, Kurnool and Cuddapah, the establishments proposed by the Board for Bellary & Anantapur do not appear excessive (vide Statement attached). The additional establishments asked for may be sanctioned.

4·IV. In para 28, the Board assigns its reasons for considering that the District should be divided into two circles each. They appear to be conclusive. The rates of pay proposed for the additional Inspectors are Rs 300 and Rs 250. The Inspector on Rs 250 may be sanctioned by the Local Government while the Inspector on Rs 300 will require the sanction of the Secretary of State. In the Second current read above, the Board proposes that the new Circle to be created in Bellary may be designated the Hospett Circle with head-quarters at Hospett. Kudligi the head-quarters originally proposed, is feverish and unhealthy and it is reported to be under contemplation to remove the Taluk head-quarters from there. Hospett will no doubt be at one end of the circle that it is situated on the line of rail and is connected with good roads with the other Taluks. These proposals may be approved.

Print not to India that the ~~Districts~~ Os will be 3500 s. m. each & that districts could not possibly Are they in accordance with prescribed scale? If not, Rs 400, They in accordance with prescribed scale. although worked on 400 only, but the fact that the toddy trees are scattered over the whole as usual, but are concentrated in a comparatively few localities.

BS

BS

BS

BS

9

IM

IM

IM

Jacob

IN

4·V. The number of clerks and peons and the rates of pay proposed for the new Circles are the same as in other preventive Circles and may be sanctioned.

4·VI. The Board ~~has~~ has disallowed the additional clerk applied for the Divisional Offices at Bellary and Hospett. The clerks for the Taluk offices in Bellary may be sanctioned and the pay of the Huzur Abkari clerk may, as recommended by the Board, be raised from Rs 15 to Rs 20. In Anantapur there are already Two clerks in the Huzur and one clerk in each of the Taluk offices for Abkari work. No additional establishments would therefore appear to be required in that District.

6. The extension of the tree-tax system to the Madakasira Taluk is contingent upon the tracts on the other side of the frontier in Mysore Territory being placed under that System. ~~Pending the decision of the Mysore Government on this subject~~. Should the Durbar agree to adopt the same rates as on the British side of the frontier and come to an arrangement in the matter of marking trees in Mysore Territory for British Indian shops on payment of duty into the British Territory and vice versa, the introduction of the Tree-Tax system into Madakasira would be facilitated and there will be no dan

× Vide G.O. No 1688 of 30th April 1894.

10

in allowing toddy to be transported to the intervening British Territory with no more restriction than is now enforced in the interior of a tree-tax district. The reply to Letter No 1254 of 5th March 97 to the Resident at Mysore may be awaited. Pending the decision of the Mysore Government on this subject, the Board has not submitted proposals for the establishments required in that Taluk. Should it be decided eventually to place the Taluk under the tree-tax system, it considers that the additional establishments required may be provided by effecting reductions elsewhere and doing away with a number of frontier patrols.

AR.
3/4/97

5/4/97.

[Here enter H. H's remarks or his Majesty's approval]

7/4(7)

Copy of D.O. to Sir K Sheshadri Iyer K.C.S.I. Dewan of Mysore

Mad
April 7, 1897.

78

My dear Sir Sheshadri Iyer

" I have now before me the Rev: Board's proposals for the extension of the Tree Tax licence fee system to the Bellary, Anantapur districts. The arrangements to be made as to guarding the ~~frontier~~ frontier I gently depend upon what you may decide to do in your border districts, and I shall therefore be very much obliged if you could let us know at an early date what your plans are. If it would in any way assist you to clear up matters, I could send over Mr Willcocks, the Abkari Member of the Board of Revenue, to proceed to Bangalore & consult you, or, of course we can talk things over at Coimbatore. When will you be there? I expect to get up on the 17th instant.

Believe me
Yours very truly
(sd) H. W. Bliss

17

Confidential
Comm.

GOVERNMENT OF MYSORE

26 April 97.

My dear Mr. Bliss,

I have just now heard from my Excise Commissioner by wire that the Tree Tax System has been successfully introduced into the Taluks of Pavagada, Madigiri & Gauribidnur, which border upon the Anantapur District - That the Tree Tax System will be in force from 1st July next all along your Bellary &

amantissimi frontier

yours sincerely

Kshetradri

Today

Please see Naplosheloro

A.K

26.4.97

9P

Member

To The Hon. Mr Bliss C.S.E.

H.E. the Governor

(Mr. Secretary Fawcett)

G.S.

26.6.97

I had a long talk yesterday with Sir K. Sheshadri Ayar on Abkari matters.

The info I obtained from him as a result will be found in remarks which I have entered in the margin of the office note in Govt. 1253-4

5: 3.97

Mr Stoddy, Sir K.S.A. gave me the memorandum & printed Proposals which I have put in the file - He thinks that, as the T.T. system will be introduced throughout Mysore from July 1 (see also a d.o. letter which I received this morning from Sir K.S.A.), the Bd's proposals will require material modification. I don't know enough, however, of the local conditions, to say exactly what modifications if any those proposals will be best to make. It will therefore be necessary to refer Mr Bullock upon Mr Todhunter has better come also, as he has recently been over the

Read C. Nos 2570 and 2578

G.O.

The Board's proposals are generally approved subject to the following remarks :-

(a) In the case of the Bellary-Hyderabad frontier, the Board propose the establishment of a belt of country in which possession without licence and transport without permit of toddy in excess of one drum would be illegal along the whole frontier, while as regards the Mysore frontier the belt is proposed only in localities adjacent to tracts where trees abound on the Mysore side. The Govt. considers that it will be safest to have the belt all along the Mysore frontier unless of course the treetax system is introduced into that State. In this connection, the Board is requested to consider the expediency of forming similar belts along the frontier in the Cuddapah, North Arcot and Salem districts.

(b) With the extension of the treetax system to the Bellary district

the belt and the frontier parties in the Pattikonda taluk of the Kurnool district along the Bellary frontier will no longer be necessary and a reduction in the number of Sub. despatch rangers in that taluk will also be feasible.

(c) Rs 3-4 -- should be charged per cask of 52 gallons whether full or not.

2. The question of the extension of the tree tax system to the Madakasira taluk will be considered when the views of the Mysore Durbar on the matters referred to in para 6 of the B.P. first read above and G.O. No. 1253 d) 5.3.97 have been definitely ascertained.

3. The ~~~~ usual notification under section 24 of the Abkari Act should be submitted for approval and publication by Govt in sufficient time before the commencement of the sales for the ensuing lease.

4. Ordered that the following letter be despatched to the Govt of India.

2nd. 26.4.97

To

therefore been despatched to Mr. Wallock in consultation with the Revenue Secretary. —

"Govt desire consult you about Bellary Anantapur toddy. Come up as soon as possible and bring Toshunte."

I have asked Lt. K. C. A. to order his Abkari Commr up & no doubt he will do so. All pending matters can then be fully gone into & settled.

I am afraid, under the altered circs, these two drafts will not do - certainly they had better not be circd as at present.

Dr
27/4/97

(Receipt & G.O. attached - Sent one Rly-4 ...)

Dft

[Fair new draft copy attached 26/4-15/6/97 & three copies forwarded]

The Tax system in Mysore.

1. We are introducing this system throughout the State with effect from 1897-98 (i.e. from the 1st July 1897), but as a matter of convenience & in order to complete the introduction in one year, we are entering into Engagements with the present Contractors upon the following basis: —

1). From the year 1897-98, no tree is to be tapped for toddy, without a licence to be obtained therefor by payment of the prescribed fee. The fee prescribed is R. 1 for Each Date tree. for other trees (of which there are very few) we are adopting the same rates as in Madras.

2) Subject to the above Rule as to Tapping licences, the Contractor for ~~Toddy~~ 1896-97 to be given the option of Continuing to work his farm during 1897-98, provided he binds himself to observe the following arrangement, namely,

(a) The license fees for the number of Trees he may take up for tapping during 1897-98 shd. be duly paid.

(b) When the aggregate of license fees thus paid is less than the rent for 1896-97, the difference shd. be paid by him as rent for the privilege of Vending during 1897-98

(c) When the aggregate of License fees is either Equal to, or greater than, the rent for 1896-97, no further payment will be demanded from for him for the privilege of Vend during 1897-98) nor will he be entitled to claim any refund on account of the license fees paid by him for 1897-98 being more than the rent for 1896-97.

2. The above arrangement is being Carried out - It has been ascertained that the present Contractors are

17 3

ing too glad to enter into it
for 1897-98.

3. Information regarding frontier
Talukas is given in the enclosed
memo from the Settlement Commr.

26.4.97

18

GOVERNMENT OF INDIA

Memorandum 18P

on progress of the Preliminary Survey

System in Mysore.

1. This memo is drawn up entirely with reference to Mysore frontier on the sides of Bellary & Anantapur Districts of the Madras Presidency.

2. The marginally noted Talukas border on Bellary/ frontier. All these Talukas have been

1. Molakalmuru. Chitaldrug District
2. Chellakere - Do ———
3. Davangere. Do ———
4. Jagalur. Do ———

successfully canvassed and Muchalikas in proper form have been taken

On the Anantapur frontier are the following Taluks:-

1 Goribidnore
2 Madagiri
3 Parapada.

Muchalikas have not yet been received from these Taluks. Reports from the two latter are daily expected Goribidnore is to be settled on the 20th Instt.

N. Runnacc
13th April

Note for the Revenue Secretary.

Proposals for the introduction of the tree-tapping system into Bellary and Anantapur

In the proposals made by the Board-Boards Proceedings No. 82 Separate Revenue dated 2nd March 1897,- provision has been made for an Establishment sufficient to patrol the Mysore as well as the Hyderabad frontier and to levy a transport duty on Mysore toddy, as it was uncertain at the time they were drafted whether the tree tapping system would be introduced into Mysore this year or not. For the same reason it has been proposed to continue the renting system in the Madakasira Taluk of the Anantapur District.

The Mysore Government has since declared its intention to introduce the tree-tapping system without fail from the 1st July next and, at an interview between the Dewan and the Commissioner, an arrangement has been

been discussed entered into under which the tax on trees tapped in Mysore for shops in British territory is to be paid into the British treasury and vice versa.

In these circumstances the frontier force and the Chowkis for the Collection of transport duty become unnecessary and an increase in the force proposed for the Madakasira taluk is required. The Commissioner therefore proposes the following modifications in the Establishment proposed:-

Rayadrug taluk. Strike off the party of one petty officer and five peons.

Kudligi taluk. Strike off two parties of one petty officer and five peons each.

Kaliandrug taluk. Strike off the party of one petty officer and five peons.

Dharmavaram taluk. Reduce the Sub-Inspectors orderly to three.

Penukonda taluk. Strike off the party of one petty officer and five peons.

Hindupur taluk. Strike off one party of one petty officer and five peons.

The party provided for frontier work in the Bellary taluk is retained as imports of toddy are very heavy there and there is a considerable risk of illicit Mysore toddy being passed across the frontier; and the second of the Hindupur parties is also retained to prevent importation of illicit Mysore toddy from the dense topes over the border.

The whole Establishment provided for three Chowkis on the Mysore frontier and the railway checking station at Hindupur will also be struck off.

The total decrease will thus amount to 4 Sub-inspectors 10 petty officers and 46 peons.

For the Madakasira taluk an Establishment of three Sub-Inspectors with six peons each and a party of a petty officer and five peons will be required for marking and preventive purposes as against the present Establishment of one Sub-Inspector 3 petty officers and 18 peons, or

an increase of 2 Sub. Inspectors and five Peons and a decrease of two Petty Officers.

The net result of these modifications will thus be

	Sub-Inspectors	Petty Officers.	Peons
Decrease.	4.	10+2 = 12	46
Increase	2	"	5
Net Decrease	2	12.	41.

The Commissioner recommends that the proposals may be passed with this modification.

W A Wilcox

Commissioner of Salt Abkari & Opium Revenue.

8th May 1897.

25

Note for the Revenue Secretary
to Government.

Proposed modification
in the proposals made for
the introduction of the
tree tapping system into the
Anantapur and Bellary Districts.

26

Bellary & Anantapur toddy

I enclose memm by Mr. Willcox
as to the changes in Estt which can
be made in consequence of the decis
of the Govt not to introduce the
T. T. system in their territories. I
will take too long if we ask the
B. of Agr. report as to this, as the
best thing to do will be to modify
the G.O. already drafted by saying that
after the Bd's proposals had come in
it was found that the Govt had
had made their arrangements on data
& that therefore the following modifica
in the Bd's proposals can be made (they
may be set out in detail in the G.O. if
in case to India), putting it as if Govt
had devised the alteration.

I also enclose a copy of B.P.
82
2.3.97 pages 12-14 which have
been executed in accordance with
Mr. Cs revised proposals. This will
enable the Govt to make out a revised
prop. Estt which may go to India
at once, with our letter, it being explained
that it has not been verified by the A.G.
because he has already verified the orig
prop. Estt the "present strength" is identical
is identical with that in the revised Estt
When summed up, the orig. & revised
Estts compare as under: —

Circle	S.Is	Orderly peons	P.O.s	Party peons
		~~Revised~~ Original		
Bellary	9	48	5	27
Hospet	13	63	8	34
Anantapur	11	72	2	10
Penukonda	8	51		
	41	234	15	71
		Original		
Bellary	10	48	7	36
Hospet	13	63	10	44
Anantapur	11	72	1	5
Penukonda	9	39	9	39
	43	222	27	124
Difference	− 2	+ 12	− 12	− 53

+12 − 53 = −41

The grading of the S.E. 33 must be taken in the established proportion, with that of the N.W. of same will be seen in the enclosed N.P.

Mr. Willock will endeavour officially to state the arrangements to be made with the Supreme Court (Mr. Rumsey) for the credit of the moneys raised in the respective counties of the two Districts settled by respondents.

If there is any difficulty in working out the proper statute in any other matter the Surveying clerk (1st Asst. Edwards) has been instructed upon Common stamp time Sheriff Cameron stamp between 11 & 12 o'clock. It will be Willock & me. Mr. W. informs Chairman on Thursday so the draft must be left at office before.

The draft to India must contain, if the case, an explanation that the delay in sending the schemes is due to the time it took to allot the land into 4 sections to allow the N.W. proposals.

Assuming the letter to India has made (and it usually is) ~~assumed~~ assumed, please advise that map sent to Mr. Hope [illegible] should through ~~[illegible]~~ agent of the S. of S. quickly

BS
11/5/87

[illegible]

17

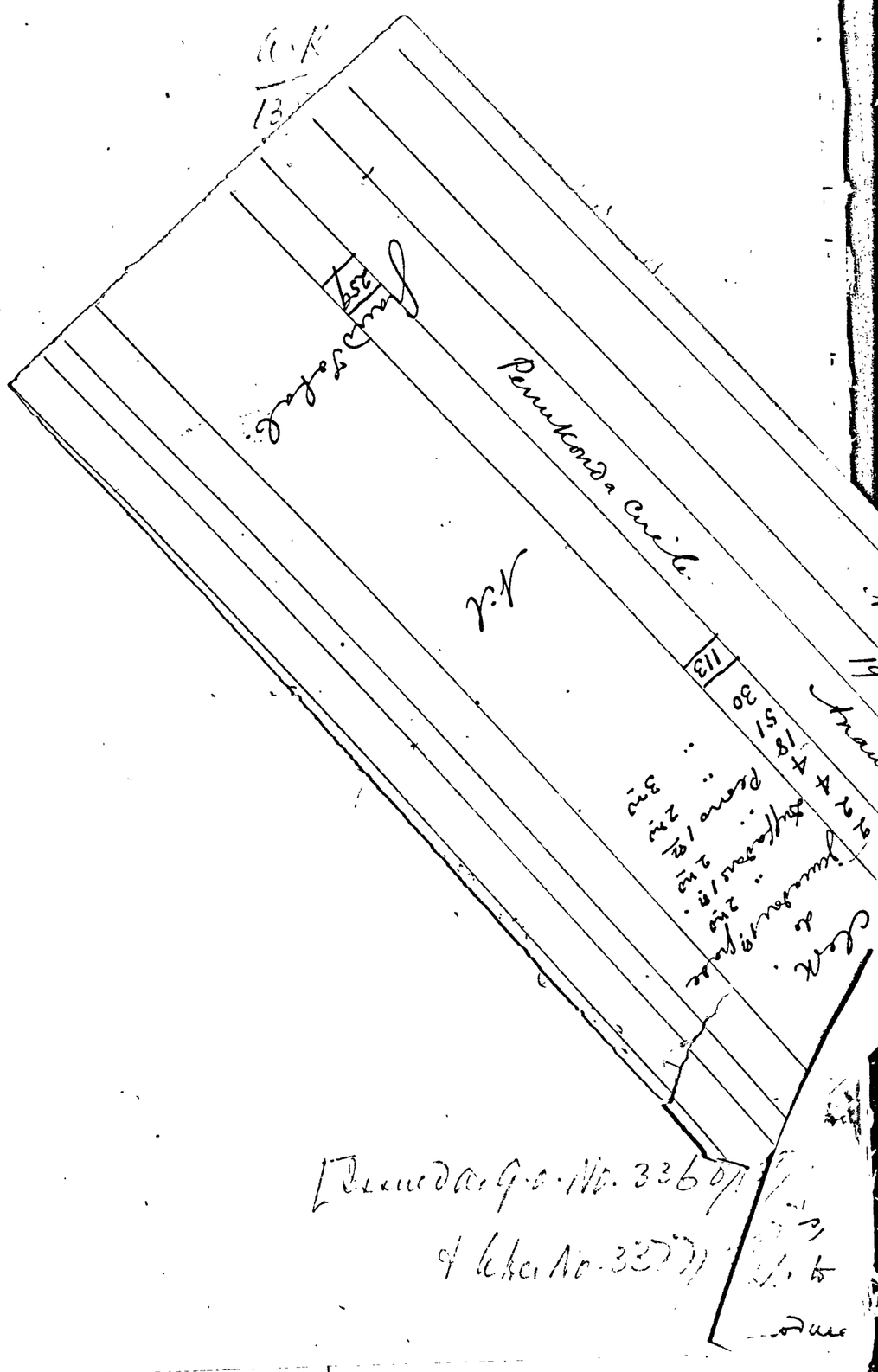
Bacon

Please acknowledge

Despatches

A.K

13



Read C. Nos 2570 & 2578.

G.O.

With the Props first read above, the Board of Revenue (Sept Revr) submits proposals for introducing the treetax system into the Bellary and Anantapur districts from 1st october next and forwards the necessary proposition statement for the additional establishments required for working the system. As, at the time of the submission of the proposals, it was uncertain whether the treetax system would be introduced into the Mysore State in the ensuing toddy year the Board has made provision for an establishment sufficient to patrol the Mysore frontier and to levy a transport duty on Mysore toddy. For the same reason, it proposed to continue the renting system in the Madakasira taluk of the Anantapur district.

2. The Govt now understands, however, that the Mysore Durbar intends to introduce

I introduce the treetax system into the Mysore State from 1st July next and that it will be agreeable to an arrangement under which the tax on trees tapped in Mysore for chops in British territory will be paid into the British treasury and vice versa. In these circumstances, His Excellency the Governor in Council is of opinion that there is no necessity for postponing the introduction of the treetax system into the Madakasira taluk. While this measure will necessitate the entertainment of additional establishments, the frontier force and the Chowkies for the collection of transport duty provided for in the Board's proposals will be unnecessary.

3. The following modifications in the establishment proposed by the Board appears to be necessary:-

(i) Bellary district:- Three out of the four frontier parties provided for the Mysore frontier of this district may be dispensed with. The remaining parties will be required to patrol the frontiers of the Bellary and Hindupur taluks where the imports of toddy are very heavy and there is considerable risk of illicit Mysore toddy being smuggled across. (ii) Anantapur district:- Three out of the four frontier parties provided for this district will also be unnecessary the fourth being required for prevention of the importation of illicit Mysore toddy from the Denkanikota tope over the Hindupur-Mysore border. On the other hand, a party of one petty officer and five peons will be required in the Madakasira taluk to patrol the frontier.

(iii) An establishment of three Sub-Inspectors with six peons each will be required in the Madakasira taluk for watching and prevention purposes, as against the present establishment of one Sub-Inspector three petty officers and eighteen peons.

4. The establishments as proposed by the Board and as modified by Govt will compare as follows:-

Circles.	As proposed by the Board				As modified by Government			
	Sub Inspectors	Orderly peons	Petty Officers	Peons	Sub Inspectors	Orderly peons	Petty Officers	Peons.
Bellary	10	48	7	36	9	48	5	27
Hospet	13	63	10	44	13	63	8	34
Anantapur	11	72	1	5	11	72	"	"
Penukonda	9	39	9	39	8	51	2	10
Total	43	222	27	124	41	234	15	71
Difference					−2	+12	−12	−53

The total net additional cost of the establishments ~~proposed by the Board~~ modified as above will be Rs 2208 per measem, or Rs 530 per measem less than the cost of the Bd's proposals.

5. The Board's other proposals are generally approved subject to the following remarks: —

(a) Under the arrangement which it is understood that Government is willing to accede with the Mysore State, it will be unnecessary to have a belt along the Mysore frontier.

(b) With the extension of the t.t. system to the Bellary district the belt and the frontier parties in the Pattikonda taluk of the Kurnool district will no longer be necessary and a reduction in the number of Sub Inspectors ranges in that Taluk apparently on the Bellary side of

report what saving can be effected.

may would also be possible. The Bd should

(c) Rs 3-4-0 should be charged per cask of 52 gallons imported from the Nizam's dominions whether full or not.

6. The usual notification under Section 24 of the Abkari Act should be submitted for approval and publication by Govt in sufficient time before the commencement of the sales for the ensuing lease.

7. Ordered that the following letter be despatched to the Govt of India.

Addl. 12.5.97

To the Board of Revenue (Sep: Rev)
" Financial Dept.

To

The Secretary to the Govt of India
Dept of Finance.

Sir,

I am directed to forward copy of the marginally noted Proc of this Govt approving* the proposals of the Board of Revenue, Separate Revn, for the additional establishments required for working the toddy licensing system in the Bellary and Anantapur districts from 1st October next. The proposals have been submitted by the Board in pursuance of the policy of this Govt which has been fully explained in para 2 of his Gibson's letter No 489 dated 25th July 1895.

2. The toddy system is now in force throughout the Madras Presidency with the exception of the marginally noted tracts, and has generally proved financially successful wherever it has been introduced, although in the first year of its introduction there is sometimes a fall in the revenue.

3. Encouraged by the satisfactory results already obtained, His Excellency the Governor in Council considers that the system may be extended still further and that the present unfavourable season should not be held to stand in the way of its introduction

G.O. No. 7 1897.

with certain modifications explained below,

Form A

* the major portion of the Agency tracts of the Northern Circars.
The Bellary district
The Anantapur district.
The Nilgiri district
The Kongal taluk and the Talamadi firka of the Sattyamangalam taluk of the Coimbatore district.
The Wynaad taluk, the Attapadi valley and the outlying pattams of British Cochin in the Malabar district.

I don't think we want pairs 2 + 3 — His notes if we were for the first a second attempt time only imposing system the extension of the T. T.

WS

introduction into the Bellary and Anantapur ~~2. Fair & weight of the~~ districts from 1st October next. On the ~~H.P. however, it is~~ contrary, it is highly desirable that the change of system in these districts should not be postponed much longer if smuggling from the adjoining districts, which have already been brought under the toddy system, is to be effectually prevented, and if the success of the system in Cuddapah is to be secured. If, however, the season proves worse than anticipated, effect will not be given to the present recommendations and the existing system will be continued during the next year also.

4. In the Nilgiris district and the Wynaad taluk and the Attapadi valley of the Palakkad district, no toddy is consumed and no toddy revenue is realized. Proposals as regard the other tracts referred to will be dealt with on receipt from the Board of Revenue. It is, however, a question whether all of these will ever be brought under the toddy system.

5. The introduction of the toddy system into the Bellary and Anantapur districts, which have long frontiers abutting on foreign territory, is intimately connected with the question of either totally prohibiting or of restricting the import of toddy from Mysore and Hyderabad. It will be observed from para 2 of the B.P. referred to in para 1 above, that in the matter of toddy supply the two districts are not self-supporting but that they have to supplement their supplies by imports from the two Native States named above, this, Bellary draws its supplies largely from Hyderabad and Mysore, while Anantapur imports toddy to a smaller extent from the latter State alone. Under the circumstances, the absolute prohibition of the import of toddy from these two States would be inexpedient.

6. In regard to Hyderabad, it is proposed to restrict the import. To attain this object, the system already followed in Kurnool, under similar circumstances will be adopted. The Board's proposals are:—

(a) ~~the establishment of~~ A two-mile belt will be set in which the possession without license and transport without permit of toddy in excess of ~~one drum would~~ a nominal quantity will be illegal along the ~~Hyderabad~~ frontier;

~~(b) the imposition of~~ A transport duty will be imposed of one annā per gallon on all toddy imported into Bellary ~~and Anantapur~~; for the collection of which (c)

~~2. The B.P. proposals were based on the supposition that the renting of toddy shops and the tapping of palmyra trees would be continued in the neighbouring States which border the Bellary and Anantapur districts to the South and West, and it would therefore be necessary to guard against the importation of cheap toddy from that territory. Since the issue of the B.P., however, it has been ascertained that the Mysore Government intends to introduce the T.T. system, with notice of handing over those parts of the Anantapur district, throughout its territory with effect from July 1st in which toddy trees are unusually plentiful on the Mysore side, and adjacent to the frontier, it will not be necessary to take any special steps to prevent the import of Mysore toddy; and the B.P. proposals have therefore been modified, in accordance with the Govt. decision, with the result that a saving of Rs 530 p.m. will be effected in the cost of the necessary establishment. Arrangements are also being made for the import of cheap toddy from the adjoining Native dominions, which border the Bellary district on the North, has still to be guarded against and will be dealt with in the manner already adopted in the similar case of the Nandidrug district, vide Govt. Order No. 3297 of 15th June 1916.~~

~~Arrangements will also have to be made for the import duty of~~

~~5~~

(c) ~~the establishment of~~ Chowkies at the marginally noted* places for the levy of the ~~transport duty~~ refunded to us (b) supra;

(d) the entertainment of a staff of officers at the Hospet Railway station for checking consignments transported by rail to the toddy shops in the Bellary town;

(e) ~~the entertainment of~~ one Sub Inspector one Petty officer and four peons at each of the chowkies and of one Sub Inspector, one Petty officer and one peon at the Railway station named above, or in all a force of 4 Sub Inspectors, 4 Petty officers and 13 peons in the Bellary district; and

(f) ~~the entertainment of~~ 4 Petty officers and 23 peons to patrol the frontier.

7. As regards ~~the Mysore~~, portions of the taluks on either side of the Mysore frontier are so situated that liquor transported from one Mysore or British village to another has necessarily to pass through the intervening British or Mysore territory the existing practice in regard to the transport of toddy from one Mysore village to another situated as above is for renters in Mysore to transport their toddy with (1) passes granted by the Collectors of the adjoining British districts through which the toddy is transported, and (2) permits obtained from the Mysore authorities. This system would be extremely unsafe and dangerous to the interests of Govt after the introduction of the tree tax system into Bellary and Anantapur. But the Mysore Govt has quite recently decided to introduce the tree tax system into that State from 1st July next and has intimated its willingness to come to an understanding for adopting the same rates of tree tax as those in force on the British side of the frontier and for permitting British shopkeepers to have trees marked in Mysore on payment of the duty into the British territory and vice versa. Under this arrangement the advantage will be on the side of the British Government and there will be no necessity to restrict the import of toddy from Mysore and to guard the frontier. Both Mysore and British toddy may then freely be allowed to

* Gurazala (Adoni taluk)
Kamphi (Hospet ")
Talaripatta (do ")

and at the Hospet Rly Station

Towards these arrangements it will be necessary entertain the following staff (f)

the remainder of the two districts, the usual staff of sub Inspr will be entertained for tree marking, preventive duties, together with a few patrol parties on the exceptional portion of the Mysore frontier above mentioned. ~~The~~ the altered circles and the Taluk headquarters will be transferred

The Bd had proposed to have the Gadakarina Taluk which was recommended by ~~the~~

Mysore territory under the existing renting system, which was the only possible way of working it so long as the renting system was that in force in Mysore. Under the altered circles, however, this taluk will be transferred under the tree system together with the rest of the Anantapur dist. The arrangements for removing that the toddy tapped in British territory for toddy to be consumed in Mysore shops shall be credited to Mysore, and vice versa, will in due course form the subject of correspondence with the Madras Govt.

to be transported to and fro within no more restriction than is now enforced in the interior of a treetax area. But the imports of toddy into the Bellary [illegible] and transfers to talukas, however, are heavy and there is considerable risk of illicit Mysore toddy being smuggled across the frontier. The position of the Madakasira taluk of the Anantapur district is peculiarly surrounded as it is by Mysore territory where toddy trees abound and traversed by important routes by which toddy is transported from one part of that State to another. To guard against the import of illicit Mysore toddy into the taluks above mentioned, provision has been made for a frontier party of one petty officer and five peons in each taluk or for a total establishment of 3 Petty Officers and 15 peons.

8. In paras 11 to 26 of its Proposals the Board estimates the total permanent establishments required in each of the 8 taluks of the two districts on the introduction of the tree tax system. To these have to be added the establishments required in the Madakasira Taluk, viz;

3 Sub Inspectors and 14 peons, for which the Board has made no provision as it intended to continue the existing system of management of the toddy revenue until the Mysore Govt decided to introduce the t.t. system into that State. The total additional establishments required for marking trees and patrolling the interior is as follows: -

	Sub Inspectors	Petty Officers	Peons
		Increase	
Bellary district	10	-	-
Anantapur district	13	-	18
		Decrease	
Bellary		14	1
Anantapur		12	9

9. At present, each of the two districts forms a single Inspectors charge but with the extension of the tree tax system and the increase of work consequent on the new arrangements coming into force from 1st October 1897, it will be impossible for one officers to efficiently cope with the multifarious duties which will be required of them over so large an area. It is therefore proposed to divide each district into two circles as shown below: -

(c) the
will be sta
at the
the lessy
to wi
(d) the
officer
for chec
by rail
town;
(e) the
one
each
sub
one
new
and
(f)
offic
fro
7.
of
they
the
re
ne
th
th
th
th

	Taluks	area in Sq miles		Toddy yielding trees
Bellary Circle, headquarters Bellary	Adoni	839	3,198	1
	Alur	686		2,75
	Bellary	961		
	Rayadrug	712		
Hospet Circle, headquarters Hospet	Hospet	540	2,591	1,17
	Hadagalli	585		
	Harpanhalli	603		
	Kudligi	863		
Anantapur Circle, headquarters Anantapur	Gooty	1,052	3,273	1,9
	Tadpatri	641		
	Anantapur	789		
	Kalyandrug	791		
Penukonda Circle, headquarters Penukonda	Dharmavaram	611	2,178	1,7
	Penukonda	647		
	Hindupur	481		
	Madakasira	439		

Considering the amount of revenue involved and the extent of country & preventive operations over which have to be supervised, a larger number of circles than that proposed would appear to be necessary. It must, however, be of the fact that the toddy trees are not scattered over the whole area as in most other districts but are concentrated in a comparatively few known localities, it may be found just possible to work the districts

The subjoined tabular statement shows the total additional establishment required:—

X X

The separate statements accompanying from which

districts as four circles only. His Excellency the Governor in Council considers it absolutely necessary for the efficient working of the t. t. system in the two districts that the superior staff of the Salt, Abkari and Customs Dept. should accordingly be strengthened by the addition of two more officers of the class of Inspectors on Rs 300 and Rs 250 per mensem, each assisted by a subordinate staff of one clerk on Rs 30, one on Rs 25 and six peons costing Rs 40 per mensem.

10. To cope with the additional clerical work that will fall on the new arrangements, an increase of Rs 5 to the pay of the abkari clerk in the Collectors office Bellary and an addition of five clerks costing Rs 80 p. m. to five taluk offices in the same district have been provided for.

11. From the accompanying separate statements, it will be seen that the net additional cost of the establishments now asked for is Rs 2308 per mensem and I am

(c) ~~the entire~~ will be sent at the max~~imum~~ ~~leave of~~ ~~to~~ ~~in (b) a~~

(d) ~~the entire~~ officers at the for checking cover by mail to the ~~to~~ town;

~~(e) the entertainment~~ one Petty Officer each of the chief Inspector, one named above, 4 Asst Inspectors and 13 petty

~~(f) the actual~~ officers and 23 frontier.

7. As regards of the taxes on ~~Mysore~~ frontier that liquor them or British will necessarily to ~~be~~ ~~ing~~ Brit the existing p the transport

am to request that the sanction of the Secretary of State may be obtained ~~for the entertainment of the additional establishments required~~ thereto.

It will be observed that the proportion statements have not been verified by the Accountant General. This is because the proposals submitted by the Board have been modified by Govt. ~~with reference to the arrangements consequent upon~~ the Mysore State, the result of the modification being a net decrease of 2 Asst Inspectors 12 Petty Officers and 41 Peons as set out in detail in para 4 of the G.O. ~~Resp~~ hereinto forwarded. The Accountant General has, however, already verified the proportion statements submitted by the Board, the "present ~~strength~~ scale" in which is identical with that in the revised statements now submitted. The lump provision of Rs 48,000 made in the current years budget on account of "additional establishments for the treated system &c" will more than cover the cost for the current year of the establishment now applied for.

12. I am in conclusion to point out that, as the Officers of the new establishments must be in their places by the 31st August next at latest, the sanction of the Secretary of State should reach this Govt. by the ~~latest~~ beginning of that month, in order that timely arrangements may be made for the introduction of the change of system. I am also to state that the delay in submitting these proposals was unavoidable ~~as the exact~~ ~~the~~ ~~in formation~~ required to ~~secure~~ Collect the exact information required to ~~be~~ obtained in connection ~~had to be obtained in connection~~ with the Board's proposals ~~with the Board and the Mysore authorities~~.

I am therefore to request that the G.S. may be moved to communicate his orders by telegraph

A.B. 12.5.17

Note. The rates of free toddy in force in the Cuddapah dist & to be adopted in Bellary & Anantapur compare as follows with the Mysore rates:—

	Cuddapah R. A. P.	Mysore R. A. P.
Date	1·0·0	1·0·0
Cocoanut	3·0·0	2·0·0
Palmyra	1·0·0	1·8·0
Sago	6·0·0	1·8·0

Artillerie-Offizier	Feldwebel		2		-2	11
Bataillon	Adjutant	"	1	"	-1	-2
	Schreiber	"	1	"	"	9
	Zahlmeister	"	"	"	-1	41
Stabsoffizier	Hauptmann		4		-2	7
	Hauptmann	1	1	2	-1	4
	Leutnant		1		-1	4
	Leutnant		3		-3	12
	Total	41	43	42	-5	436
Unteroffizier	Feldwebel	"	2		-2	5
	Vizefeldwebel	"	2		-1	4
	Unteroffizier	"	2		-1	7
	Unteroffizier	"	3		-1	10
Mannschaften	Oberkanonier	"	"		-1	-5
	Kanonier	"	1	2	-1	47
	Handwerker	1	1		-1	1
	Kanonier		2		-2	5
			13		-10	434
	Total	1		42		

60

B.P. 1252 & 2nd Insert (7) and
Read ~~G.Nos. 2570 & 2570~~
B.P. No 1040 Insert dy 17.3.97

G.O. No 336 dy 15th May 1897.

With the Proceedings first read above the Board of Revenue(Sep.Rev.)subrits proposals for introducing the tree-tax system into the Bellary & Anantapur dis-tricts from first October Next and fo-wards the necessary proposition state ments for the additional establishment required for the working ~~the system~~ it. As at the submission of the proposals, it was uncertain whether the tree-tax sys-tem would be introduced into the Mysor State in the ensuing toddy year, the Board has made provision for an esta-blishment sufficient to patrol the My-sore frontier and to levy a transport duty on Mysore toddy. For the same rea-son, it proposed to continue the rentin system in the Madakasira taluk of the Anantapur district.

2. The Govt. now understands, however, that the Mysore Durbar intends to intr-duce the tree-tax system into that State from first July next and that it will consent to an arrangement under which the tax on trees tapped in Mysor for shops in British territory will be paid into the British treasury and vic versa. In these circumstances, His Excel

Sep. Rev. No. 35

The Hon. Mr Bliss C.I.E.
His Excellency the Governor.

What new arrangement
set of amended proposa
Statements is appended
G.O. 2578 which should be issued

This seems to me to be an excellent arrangement. I fully approve.
14.5.97

ency the Governor in Council is of opinion that there is no necessity for postponing the introduction of the tree-tax system into the Madakasira taluk. While this measure will necessitate the entertainment of additional establishments, the frontier ~~fine~~ force and the chowkies for the collection of transport duty provided for in the Board's proposals will be unnecessary.

3. The following modifications in the establishment proposed by the Board appear to be necessary:-

(i) Bellary District. Three out of the four frontier parties provided for the Mysore frontier of this district may be dispensed with. The remaining party will be required to patrol the frontier of the Bellary taluk where the imports of toddy are very heavy and there is considerable risk of illicit Mysore toddy being smuggled across.

(ii) Anantapur district:- Three out of the four frontier parties provided for this district will also be unnecessary, the fourth being required for preventing the importation of illicit Mysore toddy from the dense topes over the Hindupur--Mysore border.

(iii) An establishment of three sub-Inspectors with six peons each and a party of one petty officer and five peons will be required in the Madakasira taluk for marking and preventive purposes, as against the present establishment of one sub-Inspector

three petty officers and eighteen peons.

4. The establishments as proposed by the Board and as modified by Govt. will compare as follows:-

Circles.	As proposed by the Board.				As modified by Government.			
	Sub-Inspectors.	Orderly peons.	Petty officers.	Peons	Sub-Inspectors.	Orderly peons.	Petty officers.	Peons.
Bellary	10	48	7	36	9	48	5	27
Hospet	12	63	10	44	13	63	8	34
Anantapur	11	72	1	5	11	72	.	..
Penukonda	9	39	9	39	8	51	2	10
Total.	43	222	27	124	41	234	15	71
Difference	-	-	-	-	-2	+12	-12	-53

The total net additional cost of the establishments modified as above will be Rs.2808 per mensem or Rs.580 per mensem less than the cost of the Board's proposals.

5. The Board's other proposals are generally approved, subject to the following remarks:-

(a) Under the arrangement to which it is understood that the Mysore State is willing to accede it will apparently be unnecessary to have a belt along the Mysore frontier.

(b) With the extension of the tree-tax system to the Bellary district, the belt and the frontier parties on the Bellary side of the Pattikonda taluk of the Kurnool district will no

longer be necessary and a reduction in the number of sub-Inspector's ranges in that taluk may also be possible. The Board should report what saving can be effected.

(c) Rs.8-4-0 should be charged per cask of 52 gallons imported from the Nizam's dominions whether full or not.

6. The usual notification under section 24 of the Abkari Act should be submitted for approval and publication by Govt.in sufficient time before the commencement of the sales for the ensuing lease.

7. Ordered that the following letter be despatched to the Government of India.

13/5/97.

To

The Bd Of Rev. (Exp. Rev.)
" Financial Secty.
" A.G.

Rd. 16-6-97

WR. 13.5.97

50/5

G.O. No.336, dated 15th May 1897.

Letter No. 337.

Secy. Rev. No. 36.

To

The Secretary to the Govt. of India,
Dept. of Finance & Commerce.

Sir,

I am directed to forward copy of the marginally* noted Proceedings of this Government approving, with certain modifications explained below, the proposals of the Board of Revenue, Separat Revenue, for the additional establishments required for working the tree-tax license fee system of raising the toddy revenue in the Bellary and Anantapur Districts from 1st October next. The pr-posals have been submitted by the Boar in pursuance of the policy of this Government which ~~has been~~ was fully explained in para 2 of Mr. Gibson's letter No. 489, dated 25th July 1895.

2. The Board's proposals were based o the supposition that the renting syste of raising the toddy revenue would be continued in the neighbouring state of Mysore which borders the Bellary and Anantapur districts to the south and west, and that it would therefore be necessary to guard against the importation of cheap toddy from that territor Since the receipt of the Board's Proce-ings, however, it has been ascertaine

...Mysore Durbar intends to introduce the tree-tax system, with rates of tree-tax corresponding with those proposed for Bellary and Anantapur, throughout the whole of its territory with effect from July 1, 1897. Except in regard to a few localities, therefore, in which toddy trees are unusually plentiful on the Mysore side, and scarce on the British side, of the frontier, it will not be necessary to take any special steps to prevent the ingress of Mysore toddy; and the Board's proposals have therefore been modified, in consultation with the Commissioner of Salt, and Sep: Rev. the remark that a saving of Rs. 530 per mensem will be obtained in the cost of the necessary establishments.

3. The import of cheap toddy from the Nizam's dominions, which borders the Bellary district on the North, has still to be guarded against and will be dealt with in the manner already adopted in the similar case of the Kurnool district (vide Mr. Arundel's letter No. 3297 dated 15th August 1896). A transport duty of one anna per gallon will be imposed on all toddy imported into Bellary, for the collection of which chowkies will be established in the marginally* noted places and at the Hospet Railway Station.

4. To work these arrangements it will be necessary to entertain the following staff:---

One Sub Inspector, one Petty Officer and four peons at each of the chowkies, and one Sub Inspector, one Petty Officer and one peon at the Railway station named above, or in all, a force of four Sub Inspectors, four Petty Officers and thirteen peons, ~~in the Bellary district; and~~ besides four Petty officers and twentythree peons to patrol the Northern frontier of the Bellary district.

5. As regards the remainder of the two districts, the usual staff of Sub Inspectors will be entertained for tree marking and general preventive duties, together with a few patrol parties on the exceptional portions of the Mysore frontier above mentioned. The Board had proposed to leave the Madakasira Taluk which is almost surrounded by Mysore territory, under the existing renting system, which was the only possible way of working it so long as the renting system was in force in Mysore. Under the altered circumstances, however, this taluk will be brought under the tree-tax system together with the rest of the Anantapur district. The arrangements for securing that the tax on trees tapped in British territory for toddy to be consumed in Mysore shops shall be credited to Mysore, and vice versâ, will in due course form the subject of correspondence with the Durbar through the Resident.

6. At present each of the two districts forms a single Inspector's charge, but with the extention of the tree-tax system and the increase of work consequent on the new arrangements coming into force

*Gurazala (Adoni Taluk).
Kampli (Hospet Taluk).
Talarigatta(")

from 1st October 1897, it will be impossible for two officers to efficient-ly cope with the multifarious duties which will be required of them over so large an area. It is therefore proposed to divided each district into two Circles as shown below:--

	Taluks.	Area in sq. miles.		Toddy rental for 1896-97. Rs.
Bellary Circle, head-quarters Bellary	Adoni	839		
	Alur	686		
	Bellary	961	3,198	2,75,223.
	Rayadrug	712		
Hospet Circle, head quarters Hospet	Hospet	640		
	Hadagalli	585		
	Harpanahalli	603	2,591	1,17,861.
	Kudligi	863		
Anantapur Circle, head quarters Anantapur	Gooty	1052		
	Tadpatri	641		
	Anantapur	789	3,273	1,99,167.
	Kalyandrug	791		
Penukonda Circle, head quarters Penukonda	Dharmavaram	611		
	Penukonda	647		
	Hindupur	481	2,178	1,73,154.
	Madakasira	439		

Considering the amount of revenue involved and the extent of country preventive operations over which have to be experienced, a larger number of circles than that proposed would almost appear to be necessary. In view, however, of the fact that the toddy trees are not scattered over the whole area as in the most other districts but are concentrated in a comparatively few known localities, it may be found just possible to work the districts as four circles only. His Excellency the Governor in Council therefore considers it absolutely necessary for the efficient working of the tree-tax system in the two districts that the superior staff of the Salt, Abkari and Customs Department should accordingly be strengthened by the addition of two more officers of the class of Inspector on Rs. 300 and Rs. 250 per mensem, each assisted by a subordinate staff of one Clerk on Rs. 30, one on Rs. 25 and six peons costing Rs. 40 per mensem.

7. To cope with the additional clerical work that will follow on the new arrangements, an increase of Rs. 5 to the pay of the Abkari Clerk in the Collector's Office, Bellary, and an addition of five Clerks costing Rs. 80 per mensem to five taluk offices in the same district have been provided for.

8. The subjoined tabular statement shows the total additional Departmental establishment required:---

Circles.	Taluks.	Inspectors.	Sub Inspectors	Clerks.	Petty Officers	Peons
			Bellary District.			
Bellary	Adoni	-	2	-	-	11
	Alur	-	1	-	-1	- 2
	Bellary	-	1	-	-	9
	Rayadrug	-	1	-	-1	1
Hospet	Hospet	1	4	2	-2	7
	Hadagalli		1		-1	4
	Harpanahalli		1		-1	4
	Kudligi		3		-3	12
	Total	1	14	2	-5	46
			Anantapur District.			
Anantapur	Gooty	-	2	-	-2	5
	Tadpatri	-	2	-	-1	4
	Anantapur	-	2	-	-1	7
	Kalyandrug	-	3	-	-1	10
		1	14	2	-5	46

(P.T.O.)

Circles.	Taluks.	Inspectors.	Sub Inspectors.	Clerks.	Petty Officers.	Peons.
		Anantapur District (contd.)				
Penukonda	Dharmavaram	-			-1	-5
	Penukonda	1	1	2	-1	7
	Hindupur		1		-1	1
	Madakasira					
	Total	1	2		-2	5
			13	2	-10	34

Propositions Statements accompany, from which it will be seen that the net additional cost of the establishments now asked for is Rs. 2308 per mensem and I am to request that the sanction of the Secretary of State may be obtained thereto. It will be observed that the proposition statements have not been verified by the Accountant General. This is because the proposals submitted by the Board have been modified by Government, the result of the modification being a net decrease of 2 Sub Inspectors, 12 Petty Officers and 41 Peons as set out in detail in para 4 of the G.O. herewith forwarded. The Accountant General has, however, already verified the proposition statements submitted by the board, the "present scale" in which is identical with that in the revised statements now submitted; the lump provision of Rs. 48000 made in the current year's budget on account of "additional establishments for the trse-tax system &c" will more than cover the cost for the current year of the establishment now applied for.

and to have obtained a further verification from him would have caused further regretted delay in the submission of scheme.

9. I am in conclusion to point out that, as the officers of the new establishments must be in their places by the 31st August next ~~at latest~~, the sanction of the Secretary of State should reach this Government by the beginning of that month at latest in order that timely arrangements may be made for the introduction of the change of system. I am, therefore, to suggest that the Secretary of State may be moved to communicate his orders by telegraph. I am also to state that the delay in submitting these proposals was unavoidable and is due to the time required to collect the exact information required to revise the Board's proposals.

13/5/97.

25/5

GR. 13/5/97

Government {1897} of Madras.

REVENUE.

Recd.	1897.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 336, 15th May 1897.

MAY.

Tree-tax system.

Passing orders on the Board's proposals for the introduction of the — into the Bellary and Anantapur districts from 1st October next.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue) No. 82, dated 2nd March 1897:—

Resolution—No. 82, dated 2nd March 1897.

With reference to Government Official Memorandum, No. 142, Revenue, dated 1st October 1896, and G.O., Mis. No. 4979, Revenue, dated 5th December 1896, the Board begs leave to submit its proposals for the management of the toddy revenue of the Bellary and Anantapur districts from the 1st October 1897 and for the additional establishments that will be necessary to carry them into effect.

2. The extension of the tree-tax system to the two districts was recommended for the sanction of Government in Board's Proceedings, No. 62, dated 13th February 1896, but the Government ordered the postponement of the measure as it was of opinion that sufficient information was not furnished as to the sources of toddy supply, especially in the Bellary district (*vide* G.O., No. 162, Revenue, dated 11th April 1896. The Collector of Bellary reports that toddy is produced almost throughout the district but that, excepting the Kúdligi and Harpanahalli taluks, which are the chief toddy-producing centres and which contribute to the supply of some of the other taluks, the local supply is not equal to the demand. The other taluks consequently depend for their supply on extraneous sources in part. As regards Anantapur, it has been ascertained that all the taluks in the district except Dharmavaram and Hindúpur are more or less self-supporting. Gooty also supplies toddy to the Adóni taluk of the Bellary district. Anantapur contains a large number of trees and supplies Dharmavaram and parts of Tadpatri. Kalyandrug supplies the adjacent taluk of Dharmavaram and also a portion of Mysore. The Penukonda and Hindúpur taluks derive a certain portion of their supplies from the Mysore territory, whilst Madakasíra, which has the largest number of toddy trees in the district, produces more than it consumes.

3. The first point which has to be considered is as to whether the present unfortunate state of the season in these districts renders the postponement of the introduction of the tree-tax system for another year advisable. The Collectors of both districts, the Deputy Commissioner and local officers of the department do not think that it does and the Board agrees with them. Should the season prove worse than anticipated orders regarding the postponement of the change can be issued at any time up to September next. It is desirable that it should not be postponed except for strong reasons as the success of the system in Cuddapah is largely dependent on its introduction into Anantapur. The rates of tree-tax will be the same as those at present in force in the neighbouring districts of Cuddapah and Kurnool.

4. It is much to be regretted that the bad season in Kurnool has rendered it impossible for the Board to arrive at definite conclusions as to the suitability of the system under which the Hyderabad frontier chowkies are being managed, and has deprived it of the benefit of some experience of their working in that district. So far as can at present be seen the Kurnool frontier has been over liberally provided both with chowkies and guards, but, in the absence of information as to the work to be done in an average year, the Board thinks that it would not be advisable to adopt a materially different standard for the Bellary frontier. The force can be kept under the sanctioned strength if it be found excessive and revised proposals submitted after a year's experience of its working. The Board labours under a more serious difficulty regarding its proposals for the Mysore frontier inasmuch as it is understood that the Mysore Government contemplates the introduction of the tree-tax system on its side of the border about the beginning of July next. Arrangements which would be necessary were the Mysore country still under the renting system would be quite uncalled for if tree-tax at the same rates per tree were in force there also. There appears to be no reason to doubt the intention of the Mysore Government to make the change at an early date, but it is not at present safe to calculate on its being an accomplished fact by the 1st October next. It has therefore been thought advisable to allow for a certain amount of frontier patrol on this side also.

5. With the introduction of the tree-tax system, it will be necessary to place suitable restrictions on the import of toddy from the adjoining territories of Hyderabad and Mysore and from the Native State of Sandur. As regards Hyderabad the system followed in Kurnool may be adopted and a two-mile belt in which the possession of toddy in excess of one dram without a license is illegal be established. The current abkari contracts in the Sandur State terminate on the 1st November next and the Deputy Commissioner suggests, as the best means of removing all difficulties, that the British Government take over the management of its abkári—a measure which it is understood would be regarded with favour by the Raja. This, however, does not appear to be necessary as practically no toddy is reported to be produced in that State. The Board is of opinion that the consideration of the Deputy Commissioner's suggestion should be deferred, at any rate until after the tree-tax system is established in the Bellary district. In the meantime it considers that the import of toddy from that State should continue to be prohibited under section 6 of the Abkári Act.

6. A belt will also be necessary at present along the portions of the Mysore frontier adjacent to tracts which produce toddy. Much of the country beyond the border is, however, destitute of palm trees and no special precautions are necessary along these portions. The Board thinks that it should eventually be possible to come to some arrangement with the Mysore Government for establishing an equality of tree-tax on both sides of the frontier and permitting British subjects to have trees marked in Mysore on payment of duty into the British Treasury and *vice versâ*. Each consumer would, under this arrangement, pay the tree-tax on his toddy to the Government whose subject he is, irrespective of where the tree which produced it grows, and frontier-guarding would be unnecessary, provided the Mysore Government maintained an efficient preventive department. The Board, however, sees one serious difficulty in the way of such an arrangement owing to large quantities of toddy coming to Bellary from somewhat remote parts of Mysore by cart.

7. The same rate of duty as that now existing in Kurnool, viz., one anna per gallon, may, as recommended by the Deputy Commissioner, Central Division, be accepted for the present as that to be imposed on toddy imported into Bellary and Anantapur from Hyderabad and Mysore. It can, of course, be revised at any time before the shops are sold. The rate is, if anything, a trifle too high in the Board's opinion but it is difficult to speak with any certainty owing to the manner in which the abnormal season in Kurnool may have affected imports and consumption. The collections at the chowkies up to date have been as follows:—

	Rs.	A.	P.		Rs.	A.	P.
October 1896 ...	1,495	7	0	January 1897 ...	2,041	10	0
November „ ...	1,439	11	0	February „ ...	2,035	0	0
December „ ...	1,670	5	0				

These sums are considerably less than was expected, but whether this is due to the season or to the rate of one anna per gallon being too high it is impossible to say.

8. Regarding the arrangements to be made for the collection of this duty the Deputy Commissioner proposes, as a tentative measure, the establishment of the marginally-noted chowkies for the levy of duty on the Hyderabad and Mysore frontiers, and the entertainment of a staff of officers at the Hospet and Hindupur railway stations for checking consignments of toddy to the shops in the Bellary town and the Penukonda taluk from the Hyderabad and Mysore territories respectively and

Bellary-Hyderabad frontier—
Garuzala (Adóni taluk).
Kampli (Hospet taluk).
Talarigattu (do.).

Bellary-Mysore frontier—
Hirehal (Bellary taluk).

Anantapur-Mysore frontier—
Chowlur (Hindupur taluk).
Midagolam (do.).

for issuing permits for their transport. It is reported that no import is going on *viâ* Tungabhadra, the only other station through which consignments by rail from foreign territory could enter the Bellary district. The Guruzala chowkie will be in the north-east corner of the Adóni taluk. From this point to near Kampli in the Hospet taluk the country on the Hyderabad side of the Tungabhadra is practically destitute of toddy trees, in the vicinity of the river at any rate, and imports do not now take place. The next chowkie will be at Talarigattu, half-way between Kampli and Hospet. From Hospet westwards imports of toddy do not take place now and the non-establishment of chowkies will not be any hardship on the inhabitants. The western taluks of Bellary are fairly well provided with toddy trees—Kúdligi abundantly so—and no import need be provided for until Hirehal is reached. At this point a long strip of Mysore country runs up towards Bellary town, which derives a supply of about 1,000 gallons per day by cart from a point called Talak, about 35 miles from the frontier. The two remaining chowkies will be in the south of the Hindúpur taluk. As regards collections on railway imports, the Board proposes to grant permits only for toddy in casks containing 52 gallons approximately. Importers will be allowed to make deposits with the Tahsildars to which the transport duty will be debited day by day by the Sub-Inspector who will attend at the station on the arrival of the trains and issue permits after verification of the number of casks.

9. Coming to the question of chowkie establishment, the Deputy Commissioner considers that the establishment sanctioned in Kurnool is excessive and proposes to do away with the petty officer and two peons, thus reducing the establishment at each of the chowkies in the Bellary district to a Sub-Inspector and two peons. The Assistant Commissioner, Bellary Sub-Division, suggests that each of the two chowkies in the Anantapur district may be worked by a Jemadar of the first grade and that a staff of five peons (two of the first and three of lower grades) be allowed, one first-grade peon to take the place of the petty officer if temporarily incapacitated by sickness or other cause, the other to be in charge of three peons for patrolling purposes. These proposals do not meet with the approval of the Board. It considers that the same scale of establishment (one Sub-Inspector, one petty-officer and four peons) should for the present be maintained as in Kurnool and that any saving in expenditure which may be advisable should be secured by the abolition of the chowkies the collections in which do not justify the entertainment of a reliable staff. It does not approve of collections being made by any one under the rank of Sub-Inspector and considers that the officer in charge should have one petty officer with him to take his place in case of illness. It therefore recommends that the chowkie establishment should be on the Kurnool scale. A Sub-Inspector and one petty officer and one peon will, however, be sufficient at the railway chowkies where all that has to be done is to count a few casks daily in the train. On receipt of the orders of Government, the Board will take the necessary steps for the erection of chowkies and quarters and the provision of all requisites as has been done in Kurnool.

10. The other requirements of each taluk will now be considered in detail. Before doing so the Board thinks it necessary to explain that in the opinion of the Deputy Commissioner and the Assistant Commissioner the preventive force now entertained in these two districts is considerably in excess of what is actually necessary. The Board is to some extent inclined to agree with them but has added considerably to their estimates as the work to be done will not really be known until the tree-tax system has been introduced. Notwithstanding the additions made by the Board to the establishments proposed by the Deputy Commissioner, they may seem somewhat small for the realisation of so large a revenue when compared with those of other districts, but it must be remembered that the toddy trees here are only found in a few isolated places and that consequently it is not necessary for the tree-marking establishments to visit almost every village in the course of their work. Much of the toddy consumed will also come in by rail or through chowkies.

Bellary District.

11. *Adóni taluk.*—The taluk is at present patrolled by two Sub-Inspectors assisted by three orderlies each, and three parties of one petty officer and five peons. One of the Sub-Inspectors is in charge of the frontier and has two parties to help him in

watching it, while the other Sub-Inspector with the remaining party looks after the interior of the taluk. This latter Sub-Inspector supervises the Alúr taluk also. The Adóni taluk is 839 square miles in extent and has about 57 miles of the frontier. The present toddy rentals amount to Rs. 69,219. On the introduction of the tree-tax system, the Deputy Commissioner would divide the taluk into three ranges—two frontier and one interior—conterminous with the limits of the existing parties. He proposes to allow one Sub-Inspector and six peons to each range, and to abolish the parties altogether as they have not justified their existence hitherto. The proposed frontier ranges will have about 24 and 33 miles of the Tungabhadra river to guard in addition to doing tree-marking when required—an employment which might tie them to particular localities for days at a time. It is true that there has practically been no smuggling of late and that the country on the opposite side of the river is destitute of toddy trees in its immediate vicinity, but the introduction of tree-tax will bring a new motive for smuggling into existence and may make it worth while to carry toddy considerable distances for the purpose. The Board therefore considers that a party of one petty officer and five peons will be required to assist each of the frontier Sub-Inspectors. The interior range, in which about 8,000 trees are likely to be marked, is, in the opinion of the Board, very large. It can be reduced in area by extending the limits of the frontier range (Western). Each of the three Sub-Inspectors will be given an orderly of six peons.

12. *Alúr taluk.*—The Sub-Inspector in charge of the interior portions of Adóni looks after this taluk also. It is reported that the party of one petty officer and five peons sanctioned for this taluk is at present working in Kurnool as its services are not required in Alúr and men were urgently required in connection with the introduction of the tree-tax system. The taluk is almost bare of trees and derives its supply of toddy mostly from Kúdligi and the village of Timmencherla in Anantapur. The Deputy Commissioner proposes to place it under one Sub-Inspector and five peons. The Board considers that three orderlies should suffice for the Sub-Inspector and that the party may be abolished. The toddy rental of the taluk is only Rs. 12,870.

13. *Bellary taluk.*—The Hyderabad frontier of both the Bellary and Hospet taluks is at present in charge of a Sub-Inspector and three parties, while a similar establishment is entertained for the interior portion of both taluks. The Bellary taluk is 961 square miles in extent and its toddy revenue is Rs. 1,24,638, a large proportion of which is derived from the consumption of toddy imported by rail from Hospet. The Assistant Commissioner proposes to leave the frontier of this taluk and the area comprised in the present frontier party's limits in charge of a Sub-Inspector and five peons, the interior of the taluk being supervised by a Sub-Inspector and three peons assisted by a party of one petty officer and five peons. The Hyderabad frontier is over 30 miles long and, in the Board's opinion, requires a special party of one petty officer and eight peons. The limits of the frontier Sub-Inspector's range will be extended so as to include a larger portion of the interior of the taluk than that proposed by the local officers and the number of the Sub-Inspector's orderlies raised from five to six. In other respects the Assistant Commissioner's recommendations are accepted. The work of the party under the Sub-Inspector in charge of the interior of the taluk will be chiefly on the Mysore frontier which, though of limited extent, will require systematic patrolling until the tree-tax system is introduced into Mysore as the Bellary town shops obtain a considerable proportion of their supplies from that direction.

14. *Rayadrug taluk.*—The existing establishment consists of a Sub-Inspector and three orderlies and a party of one petty officer and eight peons. The taluk is 712 square miles in extent and has an extensive Mysore frontier, on the other side of which trees are reported to be plentiful. The present rentals amount to Rs. 68,496. The Deputy Commissioner recommends that the taluk be divided into two ranges, the boundary being the Bellary-Kalyandrug road, and that a party of one petty officer and five peons should be entertained specially for the Mysore frontier. The Board accepts the recommendation. Each of the Sub-Inspectors should be given an orderly of six peons instead of three as recommended by the Deputy Commissioner.

15. *Hospet taluk.*—The present arrangement for patrolling the taluk is that referred to in the opening sentence of paragraph 13. The taluk is 540 square miles in extent, its toddy revenue amounts to Rs. 64,416, and 23,000 trees are expected to be tapped under the tree-tax system. It includes about 35 miles of

of that State to another. Its area is 439 square miles and its present toddy revenue Rs. 47,970 It is more than self-supporting in the matter of toddy and need not draw any portion of its supply from Mysore. About 58,000 trees are expected to be marked in it. It is at present supervised by a Sub-Inspector with an orderly of three peons and three parties consisting of a petty officer and five peons each. The Assistant Commissioner proposes to divide the taluk into three ranges with one Sub-Inspector and four orderlies in each and to retain one of the existing three parties for the prevention of smuggling across the frontier and of illicit tapping in the dense topes in the south of the taluk. The proposal appears to be based on the assumption that the tree-tax system will be in force across the frontier. The Board does not see how the tree-tax system can be introduced into this area with advantage unless it is also introduced into Mysore. It would necessitate an enormous provision for frontier guards as the adjoining Mysore country is well supplied with toddy trees and the Madakasíra people consume toddy freely. It therefore begs leave to postpone the submission of proposals until the action which the Mysore Government intend to take is finally decided on. Should tree-tax be introduced in Mysore, a number of the frontier parties provided for above will be unnecessary and any additional peons which may be required for Madakasíra can be supplied from them, so that the only additional establishment required to work the tree-tax system there will be two Sub-Inspectors. The Board expects to be able to provide these from surplus establishment elsewhere.

27. There are two detached blocks of this taluk—one lying on the north-western corner, and the other on the south. It is reported that the former contains no trees, the shops obtaining their supply from the main portion of the taluk. The arrangements with regard to these isolated areas necessarily depend on whether the tree-tax system is introduced into Mysore and will have to be dealt with later on.

28. The next question for consideration is the division of the two districts into circles. Each forms at present a single Inspector's charge, but with the extension of the tree-tax system and the consequent arrangements for regulating the imports of toddy from the adjoining Native States, it is out of the question for one officer to efficiently cope with the multifarious duties which will be required of him over such large areas. The Assistant Commissioner suggests that an Assistant Inspector at Kúdligi empowered to enquire into cases will be in a position to afford adequate relief to the Bellary Circle officer, but no definite recommendation has been made by him with reference to Anantapur. The Board is, however, decidedly of opinion that the area is in each case far too great for effective supervision by a single Inspector, and recommends that each district be divided into two circles. The best division of the districts would be as shown below :—

- Bellary.
  - Bellary Circle, with head-quarters at Bellary.
    - Adóni taluk.
    - Alúr do.
    - Bellary do.
    - Rayadrug do.
  - Kúdligi Circle, with head-quarters at Kúdligi.
    - Hospet taluk.
    - Hadagalli do.
    - Harpanahalli do.
    - Kúdligi do.
- Anantapur.
  - Anantapur Circle, with head-quarters at Anantapur.
    - Gooty taluk.
    - Tadpatri do.
    - Anantapur do.
    - Kalyandrug do
  - Penukonda Circle, with head-quarters at Penukonda.
    - Dharmavaram taluk.
    - Penukonda do.
    - Hindupur do.
    - Madakasíra do.

29. The clerical establishment of the Inspectors, Bellary and Anantapur Circles, consists of one head clerk on Rs. 30 and a second clerk on Rs. 25. The rates are somewhat high but good men cannot be obtained for less in the Ceded districts. The future Bellary and Anantapur Circles should retain this establishment, as also the orderly peons (six each). The additional Inspectors now proposed to be entertained should be given establishments equally strong.

30. The Collector of Bellary applies for certain additional hands for the Divisional and Taluk offices and for an increase of pay to the abkári clerk in his own office. The following statement shows the strength of the existing Abkári establishment in the Collector's, Divisional and Taluk offices as compared with the strength of the establishment which will be required in the opinion of the Collector on the introduction of the tree-tax system :—

—	Present strength.		Proposed strength.	
	No.	Rs.	No.	Rs.
Abkári clerk, Huzur office	1	20	1	25
Do. Head Assistant Collector's office ...	...	...	1	20
Do. Divisional office, Bellary	...	...	1	20
Abkári gumastah, Bellary taluk office	1	15	1	15
Do. Adóni taluk do.	1	15	1	15
Do. Hospet do.	...	...	1	15
Do. Hadagalli do.	...	...	1	15
Do. Harpanahalli do.	...	...	1	15
Do. Kudligi do.	...	...	1	20
Do. Rayadrug do.	...	...	1	15
Total ...	...	50	...	175

The additional establishment applied for may be sanctioned with the exception of the clerks for the Divisional offices which the Board considers unnecessary. The pay of the abkári clerk, Collector's office, may be raised to Rs. 25 as recommended by the Collector.

31. The question of what additional establishment will be required in the Anantapur Revenue offices is under correspondence. The Collector has already two clerks sanctioned for the Huzur and one for each Taluk office in connection with the separate sale of shops.

32. The result of the foregoing proposals is a net increase in the cost of establishment of Rs. 2,838 per mensem. The cost for 1897–98 can be met from the provision made in the Budget. Three proposition statements in duplicate are enclosed.

33. Appendix A shows the extent and population of the taluks and other information of importance in connection with them, as also the existing and proposed establishments of each of these local areas. Appendix B shows the allocation and strength of the Sub-Inspectors' ranges and parties in the circles dealt with in these Proceedings.

34. The Deputy Commissioner, Central Division, will be requested to report the names of the Sub-Inspectors' and parties' ranges in each of the circles as decided on in the foregoing paragraphs.

(True Extract.)

(Signed) R. H. SHIPLEY,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with three proposition statements in duplicate, through
the Accountant-General, Madras.

„ the Collector of Bellary.
„ the „ of Anantapur.
„ the Deputy Commissioner, Central Division.
„ the Assistant Commissioner, Bellary Sub-Division.
„ the Inspectors of the Bellary and Anantapur Circles.

APPENDIX A.

Circle.	Taluk.	Area in square miles.	Population in thousands.	Number of Revenue Inspector's firkas.	Number of villages.	Number of shops. Arrack.	Number of shops. Toddy.	Toddy rentals for 1896-97.	Number of toddy-yielding trees. Cocoanut.	Number of toddy-yielding trees. Palmyra.	Number of toddy-yielding trees. Date.	Number tapped for Toddy.	Number tapped for Sweet juice.	Number likely to be tapped on the introduction of the tree-tax system. Cocoanut.	Number likely to be tapped on the introduction of the tree-tax system. Palmyra.	Number likely to be tapped on the introduction of the tree-tax system. Date.	Extent of saline tracts.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
								Rs.									Acs.
Bellary ..	Adóni	839	160·7	4	130	54	128	69,219	560	10,575	349,550	15,800	1,000	..	..	11,750	1,163·00
	Alúr	686	88·0	3	91	45	45	12,870	..	..	3,270	1,500	..	..	..	..	239·00
	Bellary	961	180·3	4	130	62	120	1,24,638	1,570	80	34,900	4,150	..	..	..	10,000	108·00
	Rayadrug	712	78·0	3	68	30	65	68,496	14,940	14,100	19,740	4,000	..	..	..	8,500	625·05
Kudligi ..	Hospet	540	92·5	4	79	23	64	64,416	1,890	5,280	45,700	11,680	..	..	..	23,000	76 00
	Hadagalli	585	104·0	3	87	15	38	14,031	5,193	19,311	24,611	3,000	..	..	..	4,000	..
	Harpanahalli	603	82·2	3	84	17	47	21,249	17,724	1,902	342,936	30,000	..	..	..	12,000	38·22
	Kudligi	863	94·0	4	108	6	72	18,168	25,171	1,793	345,000	44,090	..	..	..	70,000	573·21
	Total ..	5,789	879·7	28	777	252	579	8,93,087	67,048	53,041	1,164,707	114,220	1,000	..	..	139,250	2,822·48
								Anantapur District.									
Anantapur.	Gooty	1,052	142·9	4	153	78	132	90,745	409	4,622	121,700	89,700	..	..	..	72,000	616·60
	Tadpatri	641	112·7	4	96	70	74	20,634	2,520	820	66,430	27,800	..	..	..	19,200	233·82
	Anantapur	789	104·3	3	123	32	126	52,416	45	11,166	414,705	231,000	..	..	..	40,000	202·00
	Kalyandrug	791	71·8	3	185	13	78	35,472	320	9,050	249,130	140,000	..	..	..	32,000	345 00
Penukonda..	Dharmavaram	611	66 0	3	155	37	61	26,856	160	150	13.070	9,000	..	..	..	5,600	260·00
	Penukonda	647	80·3	3	103	29	80	44,538	5,490	620	39,430	27,000	..	..	..	17,000	66·26
	Hindupur	481	81·7	3	101	10	105	53,790	22,359	1,000	47,230	24,500	..	..	..	15,000	101·16
	Madakasíra	439	68·0	3	150	14	89	47,970	17,581	128	583,121	150,000	..	..	..	58,000	193·28
	Total ..	6,451	727·7	26	1,066	282	745	3,72,321	48,884	27,450	1,534,816	699,000	..	..	..	258,800	2,021·12

APPENDIX A—*cont.*

Circle.	Taluk.	Establishment as at present existing. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Clerks on Rs. 20.	Clerks on Rs. 15.	Petty officers.	Peons.	Establishment as proposed by the Board. Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks on Rs. 30.	Clerks on Rs. 25.	Clerks on Rs. 20.	Clerks on Rs. 15.	Petty officers.	Peons.
		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
		Bellary District—cont.																	
Bellary ..	Adóni	..	..	2	..	..	..	..	3	21	..	..	3	..	..	..	..	2	28
													1					1	4
	Alúr	..	..	..	..	..	..	..	1	6	..	..	1	..	..	..	..	..	3
	Bellary	1	..	1	1	1	..	..	2	19	1	..	2	1	1	..	..	2	28
													1					1	4
	Rayadrug ..	..	..	1	..	..	..	..	1	11	..	..	2	..	..	..	..	1	17
Kúdligi ..	Hospet	..	..	1	..	..	..	..	4	26	..	..	2	..	..	..	..	3	24
													1					1	1
													2					2	8
	Hadagalli	..	..	1	..	..	..	..	2	13	..	..	2	..	..	..	..	1	17
	Harpanahalli	..	..	1	..	..	..	..	2	13	..	..	2	..	..	..	..	1	17
	Kudligi	..	..	1	..	..	..	..	3	18	1	..	4	1	1	..	..	2	40
	Total ..	1	..	8	1	1	..	..	18	126	2	..	23	2	2	..	..	17	191
		Anantapur District—cont.																	
Anantapur.	Gooty	..	..	1	..	..	..	..	2	13	..	..	3	..	..	..	..	..	18
	Tadpatri	..	..	..	..	..	..	..	1	8	..	..	2	..	..	..	..	..	12
	Anantapur	1	..	1	1	1	..	..	1	17	1	..	3	1	1	..	..	..	24
	Kalyandrug	..	..	..	..	..	..	..	1	8	..	..	3	..	..	..	..	1	23
Penu-konda.	Dharmavaram	..	..	1	..	..	..	..	1	8	..	..	1	..	..	..	..	..	6
	Penukonda	..	..	1	..	..	..	..	1	11	1	..	2	1	1	..	..	1	23
													2					2	22
	Hindupur	..	..	1	..	..	..	..	2	16	..	..	1	..	..	..	..	1	1
													2					2	8
	Madakasíra * ..	..	..	1	..	..	..	..	3	18	..	..	1	..	..	..	..	3	18
	Total ..	1	..	6	1	1	..	..	12	99	2	..	20	2	2	..	..	10	155

* *Vide* paragraph 26 of the Board's Proceedings.

APPENDIX B.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts.

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength.	
					Number of Petty officers.	Number of peons.
1	2	3	4	5	6	7
	Bellary Circle.					
Adóni taluk	A. (Frontier)	1	6 (1 — 4— 1)	I (Frontier)	1	5 (1— 3—1)
Alúr „	B. (Do.)	1	6 (1 — 4— 1)	II Do.	1	5 (1— 3—1)
Bellary „	C. (Interior)	1	6 (1 — 4— 1)	....	....	....
	D.	1	3 (0 — 1— 2)	III (Frontier)	....	....
Rayadrug taluk	G. (Hyderabad frontier)	1	6 (1 — 4— 1)	IV*	1	8 (2— 4—2)
	H. (Interior)	1	3 (0 — 1— 2)	V (Frontier)	1	5 (1— 3—1)
	E. (Frontier)	1	6 (1 — 4— 1)	....	1	5 (1— 3—1)
	F.	1	6 (1 — 4— 1)	....	....	....
	Inspectors' orderlies	..	6 (1 — 4— 1)		5 (1—2—1—1)	28 (6—16—6)
	Total ..	8	48 (7 —30—11)			
	Establishments at Chowkies.					
Guruzala (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2—1)
Hirehal (Bellary-Mysore frontier) ..	....	1	....	....	1	4 (1— 2—1)
	Total ..	2	....		2 (0—0—1—1)	8 (2— 4—2)
	Grand Total ..	10	48 (7—30—11)		7 (1—2—2—2)	36 (8—20—8)
	Kudligi Circle.					
Hospet taluk	A. (Hyderabad frontier)	1	6 (1— 4— 1)	I	1	5 (1— 3—1)
Hadagalli „	B. (Interior)	1	3 (0— 1— 2)	II	1	5 (1— 3—1)
Harpanahalli taluk	C. (Frontier)..	1	6 (1— 4— 1)	III	1	5 (1— 3—1)
	D.	1	6 (1— 4— 1)	IV (Frontier)	1	5 (1— 3—1)
Kudligi „	E.	1	6 (1— 4— 1)	....	....	....
	F.	1	6 (1— 4— 1)	V	1	5 (1— 3—1)
	G. (Frontier)..	1	6 (1— 4— 1)	VI (Frontier)	1	5 (1— 3—1)
	H. (Do.)..	1	6 (1— 4— 1)	VII (Do.)	1	5 (1— 3—1)
	I.	1	6 (1— 4— 1)	....	....	....
	J.	1	6 (1— 4— 1)	....	1	5 (1— 3—1)
	Inspectors' orderlies	1	6 (1— 4— 1)	....	1	5 (1— 3—1)
	Total ..	10	63 (10—41—12)		7	35 (7—21—7)

* The work of this party will be chiefly on the Mysore frontier.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts—*cont.*

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.			Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Number of peons employed as orderlies.	Names of parties.	Strength.	
					Number of Petty officers.	Number of peons.
1	2	3	4	5	6	7
	Kudligi Circle—cont.					
	Establishments at Chowkies.					
Kampli (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2— 1)
Talarigattu (Bellary-Hyderabad frontier) ..	....	1	....	....	1	4 (1— 2— 1)
Hospet railway station checking staff ..	....	1	....	....	1	1 (0— 1— 0)
	Total ..	3	....		3	9 (2— 5— 2)
	Grand Total ..	13	63 (10—41—12)		10 (1— 2— 4— 3)	44 (9—26— 9)
	Total for the District ..	23	111 (17—71—23)		17 (2— 4— 6— 5)	80 (17—46—17)
	Anantapur Circle.					
Gooty taluk	A.	1	6 (1— 4— 1)	....	....	....
Tadpatri „	B.	1	6 (1— 4— 1)	....	....	....
	C.	1	6 (1— 4— 1)	....	....	....
Anantapur „	D.	1	6 (1— 4— 1)	....	....	....
	E.	1	6 (1— 4— 1)	....	....	....
	F. (Anantapur)	1	6 (1— 4— 1)	....	....	....
Kalyandrug	G.	1	6 (1— 4— 1)	....	....	....
	H. (Tadmari)	1	6 (1— 4— 1)	....	....	....
....	I.	1	6 (1— 4— 1)	I (Frontier)	1	5 (1— 3— 1)
	J.	1	6 (1— 4— 1)	....	....	....
	K.	1	6 (1— 4— 1)	....	1 (1— 0— 0— 0)	5 (1— 3— 1)
	Inspectors' orderlies	..	....			
	Total ..	11	72 (12—48—12)			
	Penukonda Circle.					
Dharmavaram taluk	A.	1	6 (1— 4— 1)	....	....	....
Penukonda „	B.	1	6 (1— 4— 1)	I (Frontier)	1	5 (1— 3— 1)
	C.	1	6 (1— 4— 1)	....	....	....
Hindupur „	D.	1	6 (1— 4— 1)	II (Frontier)	1	5 (1— 3— 1)
	E.	1	6 (1— 4— 1)	III (Do.)	1	5 (1— 3— 1)
	F.	1	3 (0— 1— 2)	IV	1	5 (1— 3— 1)
Madakasira „	G.*	..	....	V	1	5 (1— 3— 1)
	H.*	..	....	VI	....	....
	Inspectors' orderlies	..	6 (1— 4— 1)	....	....	....
	Total ..	* 6	* 39 (6—25— 8)		6	30 (6—18— 6)

* *Vide* paragraph 26 of the Board's Proceedings.

Statement showing the names of Sub-Inspectors' and Parties' ranges in the several taluks of the Bellary and Anantapur districts—cont.

Taluk or Magisterial division.	Particulars of Sub-Inspectors' ranges.		Particulars of parties, if any, under the Sub-Inspectors.		
	Names of ranges.	Number of Sub-Inspectors.	Names of parties.	Strength. Number of Petty officers.	Strength. Number of peons.
1	2	3	5	6	7
	Penukonda Circle—cont.				
	Establishments at Chowkies.				
Chowlur		1			4 (1— 2—1)
Midugolam (Anantapur-Mysore frontier)		1			4 (1— 2—1)
Hindupur railway station checking staff		1			1 (0— 1—0)
		3		3	9 (2— 5—2)
		9		9 (1—2—3—3)	39 (8—23— 8)
		10		10 (2—2—3—3)	44 (9—26—9)
		8			
		9		89 (6—26— 8)	
		20		111 (18—73—20)	

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 1040, dated 17th March 1897 :—

Resolution—Mis. No. 1040, dated 17th March 1897.

Adverting to paragraph 28 of its Proceedings, No. 82, dated 2nd March 1897, the Board begs to report that it has since been informed that Kúdligi is a decidedly feverish place so much so that it is in comtemplation to remove the taluk office therefrom. It therefore recommends, in modification of the proposals contained in the paragraph quoted above, that the additional circle proposed for the Bellary district may be designated the Hospet Circle, with head-quarters at Hospet, which is about 25 miles from Kúdligi, and is the only other convenient place for a head-quarters.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Order—No. 336, Revenue, dated 15th May 1897.

Separate Revenue No. 35.

With the Proceedings first read above, the Board of Revenue (Separate Revenue) submits proposals for introducing the tree-tax system into the Bellary and Anantapur districts from 1st October next and forwards the necessary proposition statements for the additional establishments required for the working it. As, at the submission of the proposals, it was uncertain whether the tree-tax system would be introduced into the Mysore State in the ensuing toddy year, the Board has made provision for an establishment sufficient to patrol the Mysore frontier and to levy a transport duty on Mysore toddy. For the same reason, it proposed to continue the renting system in the Madakasíra taluk of the Anantapur district.

2. The Government now understands, however, that the Mysore Durbar intends to introduce the tree-tax system into that State from 1st July next and that it will consent to an arrangement under which the tax on trees tapped in Mysore for shops in British territory will be paid into the British treasury and *vice versâ*. In these circumstances, His Excellency the Governor in Council is of opinion that there is no necessity for postponing the introduction of the tree-tax system into the Madakasíra taluk. While this measure will necessitate the entertainment of additional establishments, the frontier force and the chowkies for the collection of transport duty provided for in the Board's proposals will be unnecessary.

3. The following modifications in the establishment proposed by the Board appear to be necessary :—

(i) *Bellary district.*—Three out of the four frontier parties provided for the Mysore frontier of this district may be dispensed with. The remaining party will be required to patrol the frontier of the Bellary taluk where the imports of toddy are very heavy and there is considerable risk of illicit Mysore toddy being smuggled across.

(ii) *Anantapur district.*—Three out of the four frontier parties provided for this district will also be unnecessary, the fourth being required for preventing the importation of illicit Mysore toddy from the dense topes over the Hindupur-Mysore border.

(iii) An establishment of three Sub-Inspectors with six peons each and a party of one petty officer and five peons will be required in the Madakasíra taluk for marking and preventive purposes, as against the present establishment of one Sub-Inspector, three petty officers and eighteen peons.

No. 336, Revenue, 15th May 1897.

4. The establishments as proposed by the Board and as modified by Government will compare as follows :—

Circles.	As proposed by the Board.				As modified by Government.			
	Sub-Inspectors.	Orderly peons.	Petty officers.	Peons.	Sub-Inspectors.	Orderly peons.	Petty officers.	Peons.
Bellary	10	48	7	36	9	48	5	27
Hospet	13	63	10	44	13	63	8	34
Anantapur	11	72	1	5	11	72	..	..
Penukonda	9	39	9	39	8	51	2	10
Total ..	43	222	27	124	41	234	15	71
Difference ..	..	..	..	..	— 2	+ 12	— 12	— 53

The total net additional cost of the establishments modified as above will be Rs. 2,308 per mensem or Rs. 530 per mensem less than the cost of the Board's proposals.

5. The Board's other proposals are generally approved, subject to the following remarks :—

(*a*) Under the arrangement to which it is understood that the Mysore State is willing to accede it will apparently be unnecessary to have a belt along the Mysore frontier.

(*b*) With the extension of the tree-tax system to the Bellary side of the Pattikonda taluk of the Kurnool and the frontier parties on the Bellary district will no longer be necessary and a reduction in the number of Sub-Inspectors' ranges in that taluk may also be possible. The Board should report what saving can be effected.

(*c*) Rs. 3–4–0 should be charged per cask of 52 gallons imported from the Nizam's dominions, whether full or not.

6. The usual notification under section 24 of the Abkári Act should be submitted for approval and publication by Government in sufficient time before the commencement of the sales for the ensuing lease.

7. Ordered that the following letter be despatched to the Government of India.

(True Extract.)

for Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, the Financial Department.
,, the Accountant-General.

Exd. W. D'Moss.

50 Copies.

1897.

FINANCE AND COMMERCE DEPARTMENT.

From

The Government of Fort St. George.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

Letter, No. 337, 15th May 1897.

MAY.

Requesting the Government of India to obtain the sanction of the Right Hon'ble the Secretary of State for India for the entertainment of the additional staff rendered necessary by the extension of the tree-tax license fee system of raising toddy revenue, to the Bellary and Anantapur districts.

REVENUE DEPARTMENT.

From

The Honourable Mr. G. STOKES, I.C.S.,
Ag. Secretary to the Government of Madras,

To

The SECRETARY to the GOVERNMENT of INDIA,
Finance and Commerce Department,

Sir,

Dated Ootacamund, 15th May 1897.

I am directed to forward copy of the marginally-noted Proceedings* of this Government approving, with certain modifications explained below, the proposals of the Board of Revenue, Separate Revenue, for the additional establishments required for working the tree-tax license fee system of raising the toddy revenue in the Bellary and Anantapur districts from 1st October next. The proposals have been submitted by the Board in pursuance of the policy of this Government which was fully explained in paragraph 2 of Mr. Gibson's letter No. 489, dated 25th July 1895.

Separate Revenue No. 36.

* G.O., No. 336, dated 15th May 1897.

2. The Board's proposals were based on the supposition that the renting system of raising the toddy revenue would be continued in the neighbouring state of Mysore which borders the Bellary and Anantapur districts to the south and west, and that it would therefore be necessary to guard against the importation of cheap toddy from that territory. Since the receipt of the Board's Proceedings, however, it has been ascertained that the Mysore Durbar intends to introduce the tree-tax system, with rates of tree-tax corresponding with those proposed for Bellary and Anantapur, throughout the whole of its territory with effect from 1st July 1897. Except in regard to a few localities, therefore, in which toddy trees are unusually plentiful on the Mysore side, and scarce on the British side, of the frontier, it will not be necessary to take any special steps to prevent the ingress of Mysore toddy; and the Board's proposals have therefore been modified, in consultation with the Commissioner of Salt, Abkári and Separate Revenue, with the result that a saving of Rs. 530 per mensem will be obtained in the cost of the necessary establishments.

3. The import of cheap toddy from the Nizam's dominions, which borders the Bellary district on the north, has still to be guarded against and will be dealt with in the manner already adopted in the similar case of the Kurnool district (*vide* Mr. Arundel's letter No. 3297, dated 15th August 1896). A transport duty of one anna per gallon will be imposed on all toddy imported into Bellary, for the collection of which chowkies will be established in the marginally-noted places † and at the Hospet Railway station.

† Gurazala (Adóni taluk).
Kámpli (Hospet taluk).
Talarigatta (Hospet taluk).

4. To work these latter arrangements it will be necessary to entertain the following staff:—

One Sub-Inspector, one petty officer and four peons at each of the chowkies, and one Sub-Inspector, one petty officer and one peon at the railway station named above, or in all, a force of four Sub-Inspectors, four petty officers and thirteen peons, besides four petty officers and twenty-three peons to patrol the Northern frontier of the Bellary district.

5. As regards the remainder of the two districts, the usual staff of Sub-Inspectors will be entertained for tree-marking and general preventive duties, together with a few patrol parties on the exceptional portions of the Mysore frontier above mentioned. The Board had proposed to leave the Madakasíra taluk which is almost surrounded by Mysore territory, under the existing renting system, which was the only possible way of working it so long as the renting system was in force in Mysore. Under the altered circumstances, however, this taluk will be brought under the tree-tax system together with the rest of the Anantapur district. The arrangements for securing that the tax on trees tapped in British territory for toddy to be consumed in Mysore shops shall be credited to Mysore, and *vice versâ*, will in due course form the subject of correspondence with the Durbar through the Resident.

6. At present each of the two districts forms a single Inspector's charge, but with the extension of the tree-tax system and the increase of work consequent on the new arrangements coming into force from 1st October 1897, it will be impossible for two officers to efficiently cope with the multifarious duties which will be required of them over so large an area. It is therefore proposed to divide each district into two circles as shown below:—

—	Taluks.	Area in square miles.	Toddy rental for 1896-97.
			Rs.
Bellary Circle, head-quarters Bellary	Adóni	839	2,75,223
	Alúr	686	
	Bellary	961	
	Ráyadrug	712	
		3,198	
Hospet Circle, head-quarters Hospet	Hospet	540	1,17,864
	Hadagalli	585	
	Harpanahalli	603	
	Kúdligi	863	
		2,591	
Anantapur Circle, head-quarters Anantapur ..	Gooty	1,052	1,99,167
	Tadpatri	641	
	Anantapur	789	
	Kalyandrug .. .	791	
		3,273	
Penukonda Circle, head-quarters Penukonda ..	Dharmavaram	611	1,73,154
	Penukonda	647	
	Hindupur	481	
	Madakasíra	439	
		2,178	

Considering the amount of revenue involved and the extent of country preventive operations over which have to be supervised, a larger number of circles than that proposed would almost appear to be necessary. In view, however, of the fact that the toddy trees are not scattered over the whole area as in most other districts but are concentrated in a comparatively few known localities, it may be found just possible to work the districts as four circles only. This is the least that can be done, and His Excellency the Governor in Council therefore considers it absolutely necessary for the efficient working of the tree-tax system in the two districts that the superior staff of the Salt, Abkári and Customs Department should accordingly be strengthened by the addition of two more officers of the class of Inspector on Rs. 300 and Rs. 250 per mensem, each assisted by a subordinate staff of one clerk on Rs. 30, one on Rs. 25 and six peons costing Rs. 40 per mensem.

7. The subjoined tabular statement shows the total additional Departmental establishment required :—

Circles.	Taluks.	Inspectors.	Sub-Inspectors.	Clerks.	Petty officers.	Peons.
	Bellary district.					
Bellary ..	Adóni	..	2	..	•	
	Alúr	..	1	..	..	11
	Bellary	..	1	..	— 1	— 2
	Ráyadrug	..	1	..	..	9
Hospet ..	Hospet	..	4	..	— 1	2
	Hadagalli	1	1	2	2	7
	Harpanahalli		1		— 1	4
	Kúdligi		3		— 1	4
	Total ..	1	14	2	— 5	46
	Anantapur district.					
Anantapur ..	Gooty	..	2	..	— 2	5
	Tadpatri	..	2	..	— 1	4
	Anantapur	..	2	..	— 1	7
	Kalyandrug	..	3	..	— 1	10
Penukonda ..	Dharmavaram	1	..	2	— 1	— 5
	Penukonda		1		— 1	7
	Hindupur		1		— 1	1
	Madakasira		2		— 2	5
	Total ..	1	13	2	— 10	34

Proposition statements accompany, from which it will be seen that the net additional cost of the establishments now asked for is Rs. 2,308 per mensem and I am to request that the sanction of the Secretary of State may be obtained thereto. It will be observed that the proposition statements have not been verified by the Accountant-General. This is because the proposals submitted by the Board have been modified by Government, the result of the modification being a net decrease of two Sub-Inspectors, twelve petty officers and 41 peons as set out in detail in paragraph 4 of the Government Order herewith forwarded. The Accountant-General has, however, already verified the proposition statements submitted by the Board, the "present scale" in which is indentical with that in the revised statements now submitted; and to have obtained a further verification from him would have caused further regrettable delay in the submission of this scheme. The lump provision of Rs. 48,000 made in the current year's budget on account of "additional establishments for the tree-tax system, &c.," will more than cover the cost for the current year of the establishment now applied for.

8. I am in conclusion to point out that, as the officers of the new establishments must be in their places by the 31st August next, the sanction of the Secretary of State should reach this Government by the beginning of that month at latest in order that timely arrangements may be made for the introduction of the change of system. I am, therefore, to request that the Secretary of State may be moved to communicate his orders by telegraph. I am also to state that the delay in submitting these proposals was unavoidable and is due to the time required to collect the exact information required to revise the Board's proposals.

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

(Signed) G. STOKES,
Ag. Secretary to Government.

Exd. W. D'Moss.
25 Copies.

Enclosure.

Statement of Proposition for revision of establishment.

Order sanctioning present establishment, Government of Madras, Revenue Department.		Office to which the proposition refers.	Nature of charge.																		Orders of the Government of India.			
			Present scale.					Proposed scale.													Proposition.								Grounds of Proposition.	Local Government's recommendation.	Home Department.	Financial Department.	
																					Permanent.				Temporary.							
																					Increase per month.		Decrease per month.		Increase per month.		Decrease per month.					
No.	Date.		Number.	Designation.	Pay.			Number.	Designation.	Pay.			Average cost.								Amount.	Average cost.	Amount.	Average cost.	Period.	Amount.	Period.	Amount.					
					Minimum.	Increment.	Maximum.			Minimum.	Increment.	Maximum.																				
																					rs.	rs.										
No. 7303, Revenue.	27th November 1890.	Bellary District.	1	Clerk	20	..	..	1	Clerk	..	..	..	25	6	..	..	..	..	..	..	6	25	..	..	..	..	..	..	*Vide* G.O., No. 336, Revenue, dated 15th May 1897.	..	..	..
		Collector's Office.	1	Clerk	20	..	..	1	Clerk	..	..	..	25	6	..	..	..	..	..	..	6	25	..	..	..	..	..	..		..	..	..
		Bellary taluk.	1	Clerk	15	..	..	1	Do.	..	..	..	15	..	..	..	..	..	..	..	..	..	15	..	..	..	..	..		..	..	..
		Adoni.	1	Clerk	15	..	..	1	Do.	..	..	..	15	15	..	..	..	..	..	..	15	15	..	..	..	..	..	..		..	..	..
		Hospet taluk.	..	....	..	..	..	1	Do.	..	..	..	15	15	..	..	..	..	..	..	15	15	..	..	..	..	..	..		..	..	..
		Hadagalli taluk.	..	....	..	..	..	1	Do.	..	..	..	15	16	..	..	..	..	..	..	16	16	..	..	..	..	..	..		..	..	..
		Harpanahalli.	..	....	..	..	..	1	Do.	..	..	..	15	15	..	..	..	..	..	..	15	15	..	..	..	..	..	..		..	..	..
		Kudligi.	..	....	..	..	..	1	Do.	..	..	..	15	20	..	..	..	..	..	..	20	20	..	..	..	..	..	..		..	..	..
		Rayadrug.	..	....	..	..	..	1	Do.	..	..	..	15	15	..	..	..	..	..	..	15	15	..	..	..	..	..	..		..	..	..
		Total ..	3		..	..	..	8		..	..	..	60	85	..	..	..	..	..	..	85	135	..	..	..	..	..	..	Increase per mensem Rs. 85. Increase per annum Rs. 1,020.	..	..	..

STATEMENT of Proposition for revision of establishment.

Mis. No. 1023.

20th February 1897.

Madras Presidency, Salt, Abkári and Customs Department.

Order sanctioning present establishment, Government of Madras, Revenue Department.		Office to which the proposition refers.	Nature of charge.																				Grounds of proposition.	Local Government's recommendation.	Orders of the Government of India.		
			Present scale.						Proposed scale.					Proposition.													
					Pay.					Pay.				Permanent.				Temporary.									
No.	Date.		Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Increase per month. Amount.	Decrease per month. Amount.	Increase per month. Period.	Increase per month. Amount.	Decrease per month. Period.	Decrease per month. Amount.				Remarks.	Remarks.	Orders.
					Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.							
			14	Assistant Commissioners.	..	..	8,500	..	14	*Permanent.* Assistant Commissioners.	..	..	8,500	..	..	..	..	..	..	..				..				
			11	Inspectors, 1st grade.	..	..	4,400	..	11	Inspectors, 1st grade.	..	..	4,400	..	..	..	..	..	..	..				..				
			19	Inspectors, 2nd grade.	..	..	6,650	..	19	Inspectors, 2nd grade.	..	..	6,650	..	..	..	..	..	..	..				..				
			21	Inspectors, 3rd grade.	..	..	6,300	..	22	Inspectors, 3rd grade.	..	..	6,600	..	300	..	..	..	..	..				..				
			30	Inspectors, 4th grade.	..	..	7,500	..	31	Inspectors, 4th grade.	..	..	7,750	..	250	..	..	..	..	..				..				
			81		..	..	24,850	..	83		..	..	25,400	..	550	..	..	..	..	..				..				
			37	Assistant Inspectors, 1st grade.	..	..	6,475	..	37	Assistant, Inspectors, 1st grade.	..	..	6,475	..	..	..	..	..	..	..				..				
			38	Assistant Inspectors, 2nd grade.	..	..	5,700	..	38	Assistant Inspectors, 2nd grade.	..	..	5,700	..	..	..	..	..	..	..				..				
			37	Assistant Inspectors, 3rd grade.	..	..	4,625	..	37	Assistant Inspectors, 3rd grade.	..	..	4,625	..	..	..	..	..	..	..				..				
			112		..	..	16,800	..	112		..	..	16,800	..	..	..	..	..	..	..				..				
			65	Sub-Inspectors, 1st grade.	..	..	4,550	..	67	Sub-Inspectors, 1st grade.	..	..	4,690	..	140	..	..	..	..	..				..				
			97	Sub-Inspectors, 2nd grade.	..	..	5,820	..	100	Sub-Inspectors, 2nd grade.	..	..	6,000	..	180	..	..	..	..	..				..				
			145	Sub-Inspectors, 3rd grade.	..	..	7,250	..	150	Sub-Inspectors, 3rd grade.	..	..	7,500	..	250	..	..	..	..	..				..				
			194	Sub-Inspectors, 4th grade.	..	..	7,760	..	201	Sub-Inspectors, 4th grade.	..	..	8,040	..	280	..	..	..	..	..				..				
			274	Sub-Inspectors, 5th grade.	..	..	8,220	..	284	Sub-Inspectors, 5th grade.	..	..	8,520	..	300	..	..	..	..	..				..				
			775		..	..	33,600	..	802		..	..	34,750	..	1,150	..	..	..	..	..				..				

Vide G.O., No. 336, Revenue, dated 15th May 1897.

2

Mis. No. 1023—*cont.*

20th February 1897—*cont.*

Madras Presidency, Salt, Abkári and Customs Department—*cont.*

		1	Inspector for Nellikuppam Circle.	..	..	250	..	1	*Temporary for one year.* Inspector, Nellikuppam Circle.	..	..	250	..	..	..	..	..	..	..				..				
		1	Inspector, Vayalur Circle.	..	..	250	..	1	*For twelve months annually.* Inspector, Vayalur Circle.	..	..	250	..	..	..	..	..	..	..				..				
		1	Sub-Inspector, Cumbum Circle.	..	..	60	..	1	Sub-Inspector, Cumbum Circle.	..	..	60	..	..	..	..	..	..	..				..				
		2	Sub-Inspectors, 3rd grade for Bezwada Excise Depôt and Balasore Circle.	..	..	100	..	2	Sub-Inspectors, 3rd grade, for Bezwada Excise Depôt and Balasore Circle.	..	..	100	..	..	..	..	..	..	..				..				
		3	Assistant Inspector, one in each grade.	..	..	450	..	3	*For six months annually.* Assistant Inspectors, one in each grade.	..	..	450	..	..	..	..	..	..	..				..				
		44	Sub-Inspectors, 5th grade.	..	..	1,320	..	44	Sub-Inspectors, 5th grade.	..	..	1,320	..	..	..	..	..	..	..				..				
		11	Sub-Inspectors, 5th grade.	..	..	330	..	11	*For three months annually.* Sub-Inspectors, 5th grade.	..	..	330	..	Increase per mensem .. 1,700 Do. per annum .. 1,700×12 =20,400													
		1	Assistant Inspector, 2nd grade.	..	..	150	..	1	*For twelve months from October 1896 for Kurnool Circle.* Assistant Inspector, 2nd grade.	..	..	150	..	..	..	..	..	..	..				..				
		1046		..	..	86,660	..	1075		..	..	88,360	..	1,700	..	..	..	..	..				..				

Vide G.O., No. 336, Revenue, dated 15th May 1897.

3

STATEMENT of Proposition for revision of establishment.

Order sanctioning present establishment, Government of Madras, Revenue Department. No.	Date.	Office to which the proposition refers.	Nature of charge. Present scale. Number.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average cost.	Proposed scale. No.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average cost.	Proposition. Permanent. Increase per month. Amount.	Decrease per month. Amount.	Temporary. Increase per month. Period.	Amount.	Decrease per month. Period.	Amount.	Grounds of proposition.	Local Government's recommendation.	Orders of the Government of India. Home Department. Remarks.	Financial Department. Remarks.	Orders.
					Rs.	Rs.	Rs.	Rs.		*Bellary Circle.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
No. 898, Routine.	13th October 1893.	Bellary Circle.	1	Clerk	..	..	30	..	1	Clerk	..	..	30	..	..	..	..	..	..	..	*Vide* G.O., No. 336, Revenue, dated 15th May 1897.	....	....	....	....
			1	Do.	..	..	25	..	1	Do.	..	..	25	..	..	..	..	..	..	..					
			3	Jemadars, 1st grade.	..	..	45	..	1	Jemadar, 1st grade.	..	..	15	..	..	30	..	..	..	..					
			4	Jemadars, 2nd grade.	..	..	48	..	1	Jemadar, 2nd grade.	..	..	12	..	..	36	..	..	..	..					
			6	Duffadars, 1st grade.	..	..	60	..	1	Duffadar, 1st grade.	..	..	10	..	..	60	..	..	..	..					
			6	Duffadars, 2nd grade.	..	..	45	..	2	Duffadars, 2nd grade.	..	..	18	..	..	27	..	..	..	..					
			21	Peons, 1st grade..	..	..	168	..	13	Peons, 1st grade..	..	..	104	..	..	64	..	..	..	..					
			68	Do. 2nd ,, ..	..	..	476	..	45	Do. 2nd ,, ..	..	..	315	..	..	161	..	..	..	..					
			37	Do. 3rd ,, ..	..	..	222	..	17	Do. 3rd ,, ..	..	..	102	..	..	120	..	..	..	..					
			146				1,119		82				631			488									
		Kúdligi circle.	..	*Nil.*	..	..	..	..	1	*Kúdligi Circle.* Clerk	..	..	30	..	30	..	..	..	..	..					
			..		..	..	..	..	1	Do.	..	..	25	..	25	..	..	..	..	..					
			..		..	..	..	..	1	Jemadar, 1st grade.	..	..	15	..	15	..	..	..	..	..					
			..		..	..	..	..	2	Jemadars, 2rd ,,	..	..	24	..	24	..	..	..	..	..					
			..		..	..	..	..	3	Duffadars, 1st grade.	..	..	30	..	30	..	..	..	..	..					
			..		..	..	..	..	2	Duffadars, 2nd grade,	..	..	18	..	18	..	..	..	..	..					
			..		..	..	..	..	17	Peons, 1st grade..	..	..	136	..	136	..	..	..	..	..					
			..		..	..	..	..	61	Do. 2nd ,, ..	..	..	427	..	427	..	..	..	..	..					
			..		..	..	..	..	19	Do. 3rd ,, ..	..	..	114	..	114	..	..	..	..	..					
									107				819		819										
No. 83, Revenue.	19th February 1896.	Anantapur Circle.	1	Clerk	..	..	30	..	1	*Anantapur Circle.* Clerk	..	..	30	..	..	..	..	..	..	..	*Vide* G.O., No. 336, Revenue, dated 15th May 1897.	....	....	....	....
			1	Do.	..	..	25	..	1	Do.	..	..	25	..	..	..	..	..	..	..					
			2	Jemadars, 1st grade.	..	..	30	..	..	....	..	..	..	..	..	30	..	..	..	..					
			2	Jemadars, 2nd grade.	..	..	24	..	..	....	..	..	..	..	..	24	..	..	..	..					
			4	Duffadars, 1st grade.	..	..	40	..	..	....	..	..	..	..	..	40	..	..	..	..					
			4	Duffadars, 2nd grade.	..	..	36	..	..	....	..	..	..	..	..	36	..	..	..	..					
			18	Peons, 1st grade..	..	..	144	..	12	Peons, 1st grade..	..	..	96	..	..	48	..	..	..	..					
			51	Do. 2nd ,, ..	..	..	357	..	48	Do. 2nd ,, ..	..	..	336	..	..	21	..	..	..	..					
			30	Do. 3rd ,, ..	..	..	180	..	12	Do. 3rd ,, ..	..	..	72	..	..	108	..	..	..	..					
			113				866		74				559			307									
		Penukonda Circle.	..	*Nil*	..	..	..	..	1	*Penukonda Circle.* Clerk	..	..	30	..	30	..	..	..	..	..					
			..		..	..	..	..	1	Do.	..	..	25	..	25	..	..	..	..	..					
			..		..	..	..	..	1	Duffadar, 1st grade.	..	..	10	..	10	..	..	..	..	..					
			..		..	..	..	..	1	Duffadar, 2nd grade.	..	..	9	..	9	..	..	..	..	..					
			..		..	..	..	..	10	Peons, 1st grade..	..	..	80	..	80	..	..	..	..	..					
			..		..	..	..	..	39	Do. 2nd ,, ..	..	..	273	..	273	..	..	..	..	..					
			..		..	..	..	..	12	Do. 3rd ,, ..	..	..	72	..	72	..	..	..	..	..					
									65				499		499										
			259	Grand Total ..			1,985		328				2,508		1,318	795									

Net increase per mensem Rs. 523.
Do. per annum Rs. 523 × 12 = Rs. 6,276.

NOTES CONNECTED WITH G.O., Nos. 336, 337, REVENUE, DATED 15TH MAY 1897.

[SUBJECT.—*Introduction of the tree-tax system into the Bellary and Anantapur taluks.*]

Proceedings of the Board of Revenue, (Separate Revenue), No. 82, *dated* 23*rd July* 1897.

Proceedings of the Board of Revenue, (Separate Revenue), No. 1040, *dated* 17*th March* 1897.

To Secretary—

In paragraph 1 (i) of G.O., No. 162, dated 11th April 1896, Government observed that, in view of the long frontiers abutting on foreign territory and the meagre information placed before it as to the sources of toddy-supply and the arrangements to be made for the prevention of smuggling of arrack and toddy from the Nizam's dominions, it was not prepared to sanction the introduction of the tree-tax system into the Bellary and Anantapur districts with effect from 1st October 1896, as proposed by the Board, and called for a complete report on the Abkári management of these two districts. The Board's proposals regarding the administration of the *arrack revenue* in these districts for the current official year have already been approved by Government in G.O., No. 61, dated 2nd February 1897. In its Proceedings, No. 82, dated 23rd July 1897, the Board submits its recommendations for the extension of the tree-tax system to the two districts from 1st October 1897 and for the additional establishments required in connection therewith.

2. In paragraph 2 of its first Proceedings, the Board describes the sources of toddy supply in the two districts. It will be observed therefrom that, in the matter of toddy-supply, they are not self-supporting and that in consequence they depend upon extraneous sources, viz., Bellary draws its supply largely from Hyderabad and Mysore, while Anantapur imports to a smaller extent from the latter territory alone.

3. In paragraph 3 of its first Proceedings, the question whether, in view of the adverse character of the season, the introduction of the tree-tax system for another year may be postponed is discussed. The Board concurring in the opinion of the Collector and the departmental officers does not consider such a course desirable and states that, if the season prove worse, orders might be issued at any time up to September 1897 for a continuance of the existing s[illegible]m. The rates of tree-tax proposed are the same as those in force in the Kurn[illegible] and Cuddapah districts, viz., Re. 1 f[illegible]ates and palmyras per annum and [illegible]1–8–0 for cocoanuts per half year. These suggestions may be approved.

H. W. B[LISS].

4. Briefly put, the Board's other proposals are—

I. To continue to prohibit the import of toddy from Sandur under section 6 of the Abkári Act;

II. To regulate the import of toddy from Hyderabad and Mysore by—

(*a*) the establishment of a two-mile belt, in which the possession without license and transport without permit of toddy in excess of one dram would be illegal, along the Hyderabad frontier and also along the portions of the Mysore frontier adjacent to tracts which produce toddy;

(*b*) the imposition of a transport duty of one anna per gallon on all toddy imported into Bellary and Anantapur;

(*c*) the establishment of the marginally noted chowkis, three along the Bellary-Hyderabad frontier, one on the Bellary-Mysore frontier and two along the Anantapur-Mysore frontier, for the levy of the transport duty referred to in (*b*) *supra*;

Bellary-Hyderabad frontier—
Gurusala (Adóni taluk).
Kampli (Hospet taluk).
Palarigattu (Hospet taluk).

Bellary-Mysore frontier—
Hirchal (Bellary taluk).

Anantapur-Mysore frontier—
Chowlur (Hindupur taluk).
Midagolam (Hindupur taluk).

(*d*) the entertainment of a staff of officers at the Hospet and Hindupur Railway stations for checking consignments transported by rail to the toddy shops in the Bellary Town and the Penukonda taluk from the Hyderabad and Mysore territories, respectively, and for issuing transport permits; and

(*e*) the entertainment of one Sub-Inspector, one petty officer and four peons at each of the chowkis and of one Sub-Inspector, one petty officer and one peon at each of the Railway stations named above or in all, a force of five Sub-Inspectors, five petty officers and seventeen peons for the Bellary district and three Sub-Inspectors, three petty officers and nine peons for the Anantapur district.

III. To entertain ten Sub-Inspectors and forty-two peons, in addition to the existing staff, with a *per contra* decrease of six petty officers in the Bellary district, and eleven Sub-Inspectors and forty-one peons, with a decrease of five petty officers, in the Anantapur district.

IV. To divide the districts into two Circles each as shown below:—

Bellary district—		Anantapur district—	
Bellary Circle, head-quarters, Bellary.	Adóni taluk. Alur ,, Bellary ,, Kayadrug taluk.	Anantapur Circle, head-quarters, Anantapur.	Gooty taluk. Tadpatri ,, Anantapur taluk. Kalyandrug ,,
Hospet Circle, head-quarters, Hospet.	Hospet ,, Hadagali ,, Harpanahalli taluk. Kudligi ,,	Penukonda Circle, head-quarters, Penukonda	Dharmavaram taluk. Penukonda ,, Hindupur ,, Madakasira ,,



V. To appoint two additional Inspectors for the charge of the new circles to be formed in the two districts and to allow one clerk on Rs. 30 and one on Rs. 25 and six peons to each of them.

VI. To increase the pay of the Abkári clerk in the Bellary Collector's office from Rs. 20 to Rs. 25 and to appoint one clerk on Rs. 20 in the Kudligi taluk office and one clerk on Rs. 15 in each of the Hospet, Hadagalli, Harpanahalli and Rayadrug taluks.

5. The foregoing proposals will be dealt with *seriatim*.

4. I. No permission has hitherto been accorded for the import of toddy from Sandur. It will, therefore, work no hardship if its import continues to be prohibited even after the introduction of the tree-tax system into the district as little or no toddy is produced in that State. The question of taking over the Sandur Abkári may, as suggested by the Board, lie over for the present.

H W.B.

4. II. (*a*) The creation of a similar belt of country along the Kurnool-Hyderabad frontier was finally approved in G.O., No. 732, dated 18th December 1896. The Board's present proposal may be accepted. In the case of the Bellary-Hyderabad frontier, the Board proposes a belt along the *whole length*, even though in portions of it there are *no trees* on the Hyderabad side (*vide* paragraph 8 of Board's Proceedings, No. 82, dated 23rd July 1897), while as regards the Mysore frontier the belt is proposed only *in tracts where trees abound on the Mysore side*. No special reasons have been assigned for this difference in the proposed constitution of belts along the frontiers of the two Native States. Again, if the tree-tax system is introduced into Bellary, there will be no necessity for the belt in the Kurnool district along the Bellary frontier. The Board's attention may be drawn to these points.

It seems to me that it will be safest to have the belt all along the Mysore frontier (unless of course they adopt the tree-tax system themselves). Point this out; also ask Board whether a belt is not required along the Cuddapah, Noth Arcot and Salem frontiers.

As to Mysore's adoption of the tree-tax system, Mr. Willock tells me that he has been in communication with the Mysore Abkári Commissioner and that his belief is that the system will be adopted. The question must, however, be decided as soon as possible; so I have written to Sir K. Sheshadri Aiyar about it. I enclose letter, which please despatch, after taking a copy for the file.

Note. G.S.

See that India is made to understand the position as regards Mysore.

H.W.B.

There will be a saving here, for which the Board has not allowed.

H.W.B.

4. II. (*b*) In the case of Kurnool, the Board recommended the levy of an impost of six pies per gallon of toddy imported from Hyderabad, but the rate was raised by Government to one anna—*vide* G.O., No. 391, dated 7th August 1896. The Board's anticipations regarding the total revenue from this source have not been realised so far. But this may be due to the unfavourable character of the season. The same rate as in Kurnool may, however, as recommended by the Board, be adopted, for the present, for Bellary and Anantapur also.

Yes. The rate may be too high, but it is too soon, considering the season to say.

H.W.B.

4. II. (*c*) Reference is solicited to paragraph 8 of Board's Proceedings No. 82, dated 23rd July 1897. The number and situation of the chowkis appear to have been carefully considered by the Board and may be approved.

H.W.B.

4. II. (*d*) There are only three routes by which toddy may be railed from the Native States into the two districts, (*i.e.*) *via* Tungabhadra, *via* Hospet and *via* Hindupur. The import by the first route is reported to be *nil*. Provision has been made by the Board for the check of consignments and the issue of permits at the

other two stations. But the checking officers, unlike the officers at the chowkis, will not be required to collect the duty as the consignments will be booked through, and there will be no time to do this on the arrival of the train. It has, therefore, been provided that importers will be allowed to make deposits with Tahsildars to which the transport duty will be debited day by day on intimation given by the Sub-Inspector. The Board proposes to grant permits for toddy in 52-gallon casks.

That is, Rs. 3-4-0 per cask, whether full or not.

H.W.B.

H.W.B. | These proposals may be approved.

4. II (*e*). In the Kurnool proposals, the Board recommended an establishment of one Sub-Inspector and three peons at each chowki, but the Government raised the strength to one Sub-Inspector, one petty officer and four peons. The Board's present proposals are in accordance with this scale. A smaller establishment of one Sub-Inspector, one petty officer and one peon has been proposed at the Railway checking stations, as there will be no money collection, and the staff will have to attend only during train time to verify consignments.

H.W.B. | This establishment may be sanctioned.

4. III. The reasons for the additional preventive establishments required have been fully set forth in paragraphs 11 to 26 of Board's Proceedings No. 82, dated 23rd July 1897. The requirements of each taluk appear to have been carefully considered by the Board and adequate provision has been made for patrolling the frontier. When compared with the establishments sanctioned in Nellore, North Arcot, Kurnool and Cuddapah, the establishments proposed by the Board for Bellary and Anantapur do not appear excessive. The additional establishments asked for may be sanctioned.

H.W.B. |

Point out to India that the circles will be some 3,500 square miles each, and that the districts could not possibly be worked as four circles only, but for the fact that the toddy trees are not scattered over the whole area as usual, but are concentrated in a comparatively few known localities.

4. IV. In paragraph 28, the Board assigns its reasons for considering that the districts should be divided into two circles each. They appear to be conclusive. The rates of pay * proposed for the additional Inspectors are Rs. 300 and Rs. 250. The Inspector on Rs. 250 may be sanctioned by the local Government, while the Inspector on Rs. 300 will require the sanction of the Secretary of State. In Board's Proceedings No. 1040, dated 17th March 1897, the Board proposes that the new circle to be created in Bellary may be designated the Hospet circle with head-quarters at Hospet. Kudligi, the head-quarters originally proposed, is feverish and unhealthy, and it is reported to be under contemplation † to remove the taluk head-quarters from there. Hospet will no doubt be at one end of the circle, but it is situated on the line of rail and is connected by good roads with the other taluks. These proposals may be approved.

H.W.B.

Yes, they are in accordance with prescribed scale.
A.K.
8-4-97.

* Are these in accordance with the prescribed scale? If not, correct.

H.W.B.

H.W.B.

† *Vide* G.O., No. 1688, dated 30th April 1894.

4. V. The number of clerks and peons and the rates of pay proposed for the new circles are the same as in other preventive circles and may be sanctioned.

H.W.B.

4. VI. The Board has disallowed the additional clerk applied for, for the Divisional-offices at Bellary and Hospet. The clerks for the taluk offices in Bellary may be sanctioned, and the pay of the Huzúr Abkári clerk may, as recommended by the Board, be raised from Rs. 15 to Rs. 20. In Anantapur there are already two clerks in the Huzúr and one clerk in each of the taluk offices for Abkári work. No additional establishments would therefore appear to be required in that district.

H.W.B.

6. The extension of the tree-tax system to the Madakasira taluk is contingent upon the tracts on the other side of the frontier in Mysore territory being placed under that system. Should the Darbar agree to adopt the same rates as on the British side of the frontier and come to an arrangement in the matter of marking trees in Mysore territory for British Indian shops on payment of duty into the British territory and *vice versa*, the introduction of the tree-tax system into Madakasira will be facilitated, and there will be no danger in allowing toddy to be transported to the intervening British territory with no more restriction than is now enforced in the interior of a tree-tax district. The reply to letter No. 1254, dated 5th March 1897, to the Resident in Mysore, on these points may be awaited. Pending the decision of the Mysore Government on this subject, the Board has not submitted proposals for the establishments required in that taluk. Should it be decided eventually to place the taluk under the tree-tax system, it considers that the additional establishments required may be provided by effecting reductions elsewhere and doing away with a number of frontier patrols.

See above.

H.W.B.

H.W.B.
7-4-97.

A.K.
3-4-97.

To the Honourable Member—

G. Stokes.
5-4-97.

These proposals may be generally approved and forwarded to the Government of India for sanction, subject to the remarks below. In sending them on, please see that the letter sets out the case properly, so that the Board's Proceedings will only be needed for reference. Mr. Meyer was telling me the other day, what I have myself also frequently noted, that India takes much exception to the way in which projects of importance are often (indeed generally) sent up from here, namely, with a brief letter forwarding a bulky and intricate Board's Proceedings. If we want prompt attention to our projects, we should set them out fully and not leave India to wade through Board's Proceedings.

It should be pointed out that we must have the men in their places at the end of August at latest, so that the sanction of the Secretary of State should reach us by the beginning of that month.

H. W. B[liss].

Demi-official from the Hon'ble Mr. H. W. Bliss, to Sir K. Seshadri Aiyar, dated Madras, 7th April 1897.

"I have now before me the Revenue Board's proposals for the extension of the "tree-tax license-fee system to the Bellary and Anantapur districts. The arrange- "ments to be made as to guarding the frontier greatly depend upon what you may "decide to do in your border districts, and I shall therefore be very much obliged "if you could let us know at an early date what your plans are. If it would in any "way assist you to clear up matters, I could instruct Mr. Willock, the Abkári "Member of the Board of Revenue, to proceed to Bangalore and consult you, or, of "course we can talk things over at Ootacamund. When will you be there? I "expect to get up on the 17th instant."

Demi-official from Sir K. Seshadri Aiyar, to the Hon'ble Mr. H. W. Bliss, dated Mysore, 26th April 1897.

"I have just now heard from my Excise Commissioner by wire that the tree-tax "system has been successfully introduced into the taluks of Pavagad, Maddigiri and "Goribidnore, which border upon the Anantapur district. Thus the tree-tax system "will be in force from 1st July next all along your Bellary and Anantapur frontier."

To Secretary—

Please see draft below.

A.K.
26–4–97.

To the Honourable Member.
„ His Excellency the Governor.

G.S.
26–4–97.

I had a long talk yesterday with Sir K. Seshadri Aiyar as to abkári matters.

The information I obtained from him as to arrack will be found in remarks which I have entered in the margin of the office-note in G.O., Nos. 1253–54, dated 5th March 1897.

As to toddy, Sir K. Seshadri Aiyar gave me the memorandum and printed Proceedings of the Mysore Government which I have put in the file. It is clear therefrom that, as the tree-tax system will be introduced throughout Mysore from 1st July (see also a demi-official put up which I received this morning from Sir K. Seshadri Aiyar), the Board's proposals will require material modification. I do not know enough, however, as to the local conditions, to say exactly what modifications in those proposals it will be best to make. It will therefore be necessary to order Mr. Willock up and Mr. Todhunter had better come also, as he has recently been over the ground. The following telegram has therefore been despatched to Mr. Willock in consultation with the Revenue Secretary:—

"Government desires consult you about Bellary-Anantapur toddy. Come up "as soon as possible and bring Todhunter."

I have asked Sir K. Seshadri Aiyar to order his Abkári Commissioner up and no doubt he will do so. All pending matters can thus be gone into and settled.

I am afraid, under the altered circumstances, these two drafts will not do—certainly they had better not be circulated to His Excellency at present.

H.W.B.
27–4–97.

Tree tax system in Mysore.

We are introducing this system throughout the State with effect from 1897–98 (*i.e.*, from 1st July 1897), but as a matter of convenience and in order to complete the introduction in one year, we are entering into engagements with the present contractors upon the following basis:—

(1) From the year 1897–98, no tree is to be tapped for toddy, without a license to be obtained therefor by payment of the prescribed fee. The fee prescribed is Re. 1 for each date tree. For other trees (of which there are very few) we are adopting the same rates as in Madras.

(2) Subject to the above rule as to tapping licenses, the contractor for 1896–97, to be given the option of continuing to work his farm during 1897–98, provided he binds himself to observe the following arrangement, namely:—

(*a*) The license-fees for the number of trees he may take up for tapping during 1897–98 should be duly paid.

(*b*) When the aggregate of license-fees thus paid is *less* than the rent for 1896–97, the difference should be paid by him as rent for the privilege of vending during 1897–98.

(*c*) When the aggregate of license fees is either equal to, or greater than, the rent for 1896–97, no further payment will be demanded from him for the privilege of vend during 1897–98, nor will he be entitled to claim any refund on account of the license-fees paid by him for 1897–98 being more than the rent for 1896–97.

2. The above arrangement is being carried out. It has been ascertained that the present contractors are only too glad to enter into it for 1897–98.

3. Information regarding frontier taluks is given in the enclosed memorandum from the Excise Commissioner.

K. Seshadri Aiyar.
26–4–97.

Memorandum on progress of the Preliminarg Tree-tax system in Mysore.

This memorandum is drawn up entirely with reference to Mysore frontier on the sides of Bellary and Anantapur districts of the Madras Presidency.

1. Molakalmuru,
2. Chellakere,
3. Davangere,
4. Jagalur,

} Chittaldrug district.

2. The marginally-noted taluks border on Bellary frontier. All these taluks have been successfully canvassed and muchilikas in proper form have been taken.

On the Anantapur frontier are the folowing taluks:—

(1) Goribidnore. | (2) Maddagiri. | (3) Pavagada.

Muchilikas have not yet been received from these taluks. Reports from the two latter are daily expected. Goribidnore is to be settled on the 20th instant.

P. N. Purniah.
13–4–97.

Proposals for the introduction of the tree-tapping system into Bellary and Anantapur.

In the proposals made by the Board (Board's Proceedings, No 82, Separate Revenue, dated 2nd March 1897), provision has been made for an establishment sufficient to patrol the Mysore as well as the Hyderabad frontier and to levy a transport duty on Mysore toddy, as it was uncertain at the time they were drafted whether the tree-tapping system would be introduced into Mysore this year or not. For the same reason it has been proposed to continue the renting system in the Madakasira taluk of the Anantapur district.

The Mysore Government has since declared its intention to introduce the tree-tapping system without fail from the 1st July next and, at an interview between the Diwan and the Commissioner, an arrangement has been discussed under which the tax on trees tapped in Mysore for shops in British territory is to be paid into the British treasury and *vice versa*.

In these circumstances the frontier force and the chowkis for the collection of transport duty become unnecessary, and an increase in the force proposed for the Madakasira taluk is required. The Commissioner therefore proposes the following modifications in the establishment proposed:—

Rayadrug taluk.—Strike off the party of one petty officer and five peons.

Kudligi taluk.—Strike off two parties of one petty officer and five peons each.

Kuliandrug taluk.—Strike off the party of one petty officer and five peons.

Dharmavaram taluk.—Reduce the Sub-Inspector's orderly to three.

Penukonda taluk.—Strike off the party of one petty officer and five peons.

Hindupur taluk.—Strike off one party of one petty officer and five peons.

The party provided for frontier work on Mysore frontier in the Bellary taluk is retained as imports of toddy are very heavy there and there, is a considerable risk of illicit Mysore toddy being passed across the frontier; and the second of the Hindupur parties is also retained to prevent importation of illicit Mysore toddy from the dense topes over the border.

The whole establishment provided for three chowkis on the Mysore frontier and the railway checking station at Hindupur will also be struck off.

The total decrease will thus amount to 4 Sub-Inspectors, 10 petty officers and 46 peons.

For the Madakasíra taluk an establishment of 3 Sub-Inspectors with 6 peons each and a party of a petty officer and 5 peons will be required for marking and preventive purposes, as against the present establishment of one Sub-Inspector, 3 petty officers and 18 peons, or an increase of 2 Sub-Inspectors and 5 peons and a decrease of 2 petty officers.

The net result of these modifications will thus be—

—	Sub-Inspectors.	Petty officers.	Peons.
Decrease	4	10+2=12	46
Increase	2	..	5
Net Decrease	2	12	41

The Commissioner recommends that the proposals may be passed with this modification.

W. A. WILLOCK.
8–5–97.

Bellary and Anantapur toddy.

I enclose memorandum by Mr. Willock as to the changes in establishment which can be made in consequence of the decision of the Mysore Government to introduce the tree-tapping system in their territories. It will take too long if we ask the Board for an official report as to this, so the best thing to do will be to modify the Government order already drafted by saying that, after the Board's proposals had come in, it was found that the Mysore Government had made their arrangements as stated and that therefore the following modifications in the Board's proposals can be made (they may be set out in detail in the Government order and given in lump to India), putting it as if Government had devised the alterations.

I also enclose a copy of Board's Proceedings, No. 82, dated 2nd March 1897, pages 12—14 of which have been corrected in accordance with Mr. Willock's revised proposals. This will enable the office to make out a revised proposition statement which may go to India at once, with our letter, it being explained that it has not been verified by the Accountant-General because he has already verified the original proposition statement the "present strength" in which is identical with that in the revised statement. When summed up, the original and revised statements compare as under :—

Circle.	Sub-Inspectors.	Orderly peons.	Petty officers.	Party peons.
		Revised.		
Bellary	9	48	5	27
Hospet	13	63	8	34
Anantapur	11	72	..	..
Penukonda	8	51	2	10
	41	234	15	71
		Original.		
Bellary	10	48	7	36
Hospet	13	63	10	44
Anantapur	11	72	1	5
Penukonda	9	39	9	39
	43	222	27	124
Difference	— 2	+ 12	— 12	— 53
		+ 12 — 53 = — 41		

The grading of the Sub-Inspectors must be taken in the established proportions, while that of the petty officers and peons will be seen in the corrected Board's Proceedings.

Mr. Willock will send in officially a statement of the arrangements he has made with the Mysore Abkári Commissioner (Mr. Purnayya) for the credit to the consuming country of the tree-tax on the trees tapped by shopkeepers thereof in the supplying country.

If there is any difficulty in working out the proposition statement or in any other matter, the drafting clerk (1st Assistant, I think) had better come up here to-morrow at any time except between 11 and 12 and settle it with Mr. Willock and me. Mr. Willock proposes to leave on Thursday, so the drafts must be got right before then.

The draft to India must contain, by the way, an explanation that the delay in sending the scheme on is due to the time it has taken to collect the exact information required to revise the Board's proposals.

As soon as the letter to India has issued (and it should go *as soon as possible*) please let me know, that I may write to Mr. Meyer to get it shoved through and sent to the Secretary of State quickly.

H.W.B.
11–5–97.

To Secretary—

Please see revised drafts below.

A.K.
13–5–97.

To the Honourable Member—
To His Excellency the Governor.

G.S.
13–5–97.

H.W.B.
13–5–97.

This seems to me to be an excellent arrangement. I fully approve.

A. E. H[AVELOCK].
14–5–97.

Issue.

G.S.
15–5–97.

[*Issued as G.O., No.* 336, *dated* 15*th May* 1897, *and letter No.* 337, *dated* 15*th May* 1897.]