

NAMES.	Departmental Rank.	REMARKS.
(4) Salem Division—concl.		
U. Venkatarau	... Supervisor, 2nd Grade.	
M. Muttuvira Pillai	... Overseer, 2nd do.	
T. S. Vasudeva Aiyar	... Do. 3rd do.	... Sub. pro tem.
P. Ramayya	... Do. 3rd do.	... Do.
Mr. W. H. Gilbert	... Temp. Upper Subordinate.	
M. G. Chinnaswami Nayudu	... Do.	
K. S. Subbaswami Aiyar, B.A.	... Do.	
E. Annadurai Aiyangar	... Do.	
T. P. Anantarama Aiyar	... Do.	
S. V. Sankara Aiyar	... Accountant.	

No. III Party, T. R. S.

K. C. Visvanatha Aiyar ... | Supervisor, 1st Grade. |

No. 5 CIRCLE—HEAD-QUARTERS, MADRAS.

Colonel A. W. Smart, R.E. ... | Supg. Engr., I. Class ... | Temp. rank.

(1) South Arcot Division.

Mr. C. A. Smith, A.M.C.E.	... Exe. Engr., 1st Grade.	
R. N. Arokesswami Mudaliyar	... Asst. Engr., 2nd do.	
B.A., B.C.E.		
Mr. J. R. Hendrick	... Sub. Engr., 3rd do.	
L. A. Rangaswami Aiyar	... Supervisor, 1st do.	
Sub-Comdr. G. E. Brand	... Do. 2nd do.	On other duty.
C. Singaravelu Mudaliyar	... Do. 2nd do.	
D. S. Sankara Aiyar	... Overseer, 1st do.	
P. Moses Pillai	... Do. 1st do.	Temp. rank.
Mr. J. Elliot	... Temp. Upper Subordinate.	
C. R. Hariharu Subbier	... Do.	
M. P. Narasimha Aiyangar	... Do.	
M. S. Vaidyanatha Aiyar	... Do.	
A. Sivasekaram Aiyar	... Do.	
N. Krishnaswami Aiyar	... Do.	
V. R. Sabbesa Aiyar	... Do.	
M. V. Sambasiva Aiyar	... Accountant.	

(2) Chingleput Division.

Mr. H. A. Moss, A.M.C.E.	... Exe. Engr., 2nd Grade.	
Hony. Capt. and Dy. Coms. J. Lalor.	... Asst. Engr., 2nd do.	... Supy.
Mr. R. J. P. Enright	... Sub. Engr., 2nd do.	
" E. P. Taylor	... Do. 2nd do.	
" U. N. Joyce	... Do. 3rd do.	
S. Vijayaraghavulu Das Nayudu, Rao Bahadur.	... Do. 3rd do.	
P. Narayanaswami Nayudu	... Supervisor, 2nd do.	
Mr. T. A. Monisse	... Do. 2nd do.	
T. Sabhapati Mudaliyar	... Do. 2nd do.	
P. V. Ramaswami Aiyar	... Do. 2nd do.	Temp. rank.
C. W. Chinnappa Pillai	... Overseer, 1st do.	
C. Varadarajulu Mudaliyar	... Temp. Upper Subordinate.	
C. Murgasa Mudaliyar	... Do.	
D. Venkataswami Nayudu	... Do.	
T. Abbey Aiyah	... Do.	
C. J. Rangaswami Aiyangar	... Do.	
M. V. Ramaswami Aiyar	... Do.	
R. B. Ramakrishna Aiyangar	... Do.	
Mr. G. W. Wilkins	... Accountant.	



NAMES.	Departmental Rank.	REMARKS.
(3) Tanjore Division.		
Mr. H. H. O'Connell	Exe. Engr., 1st Grade.	
N. Rajagopala Aiyangar	Sub-Engr., 2nd do.	
Mr. T. D. Euright	Do. 2nd do.	Temp. rank.
H. S. Lazarus	Supervisor, 1st do.	
C. S. Srinivasa Aiyar	Do. 1st do.	
Sub-Cond. E. Price	Do. 2nd do.	
R. Srinivasa Chariyar	Do. 2nd do.	Do.
Sergeant H. A. Funnell	Overseer, 1st do.	
S. Rajagopala Mudaliyar	Do. 1st do.	
R. Sundaram Aiyar, B.C.E.	Do. 1st do.	Do.
J. S. Mutasya	Do. 1st do.	
V. S. Ramakrishna Aiyar	Temp. Upper Subordinate.	
K. Subrahmanya Aiyar, B.A., B.C.E.	Do.	
N. Raghava Aiyangar	Do.	
V. S. Rajagopala Chariyar	Accountant.	

On Special duty.

S. A. Subrahmanya Aiyar, Rai.	Exe. Engr., 3rd Grade.	
Sahib, B.A., B.C.E.	Asst. Engr., 2nd do.	
T. T. Raghava Chariyar, B.C.E.	Do. 2nd do.	Hony. rank.
R. Vaidyanatha Aiyar, B.A., B.C.E.	Overseer, 1st do.	
V. S. Srinivasa Aiyangar	Temp. Upper Subordinate.	
P. Rangaswami Aiyangar	Do.	

(4) Negapatam Division.

Mr. L. L. Wickham	Exe. Engr., 2nd Grade.	
S. Bhaskara Aiyar, B.A., B.C.E.	Asst. Engr., 3rd do.	
V. T. Srinivasa Aiyangar, B.C.E.	Supervisor, 1st do.	
V. Krishnaswami Mudaliyar	Do. 2nd do.	
M. Ramakrishna Aiyar, B.C.E.	Do. 2nd do.	
V. K. Kuppuswami Aiyar	Overseer, 2nd do.	
M. P. Krishnaswami Aiyar	Temp. Upper Subordinate.	
R. C. Dharmaraja Mudaliyar	Do.	
R. Panthapillai Aiyar	Do.	
V. Narayana Mudaliyar	Do.	
A. Balakrishna Rau, B.A.	Accountant.	

No. 6 CIRCLE—HEAD-QUARTERS, TRICHINOPOLY.

Lieut.-Col. O. V. Roddy, R.E.	Sopg. Engr., II. Class	Temp. rank.
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(1) Trichinopoly Division.

Mr. J. Inglis	Exe. Engr., 2nd Grade.	
J. A. Sydenham	Supervisor, 1st do.	Temp. rank.
Sub-Cond. C. H. Briant	Do. 2nd do.	
A. Srinivasa Sastri	Do. 2nd do.	
N. Appadurai Mudaliyar	Do. 2nd do.	
V. R. Venkatarama Aiyar	Overseer, 2nd do.	Do.
C. R. Gopalaswami Diakshitar	Temp. Upper Subordinate.	
P. Kutumba Rau	Accountant.	

NAMES.	Departmental Rank.	REMARKS.
(2) Madura Division.		
Mr. H. T. Keeling, A.M.I.C.E.	Exe. Engr., 3rd Grade.	
R. Srinivasa Aiyangar Rai	Do. 3rd do.	Temp. rank.
Sahib, B.A., B.C.E.	Do.	
A. V. Ramalinga Aiyar, B.A., B.C.E.	Asst. Engr., 1st do.	
Mr. A. E. C. Vas	Sub-Engr., 3rd do.	
S. De Rebello	Supervisor, 2nd do.	On leave.
T. B. Sankara Sastri, A.C.E.	Do. 2nd do.	Do.
Sergeant J. Whittaker	Overseer, 1st do.	
A. Rajam Aiyar, B.C.E.	Do. 1st do.	
S. Mutya	Do. 1st do.	
T. Venkatarama Aiyar	Do. 1st do.	
T. A. Kuppuswami Aiyar	Do. 1st do.	
M. S. Narayanaswami Aiyar	Do. 1st do.	Temp. rank.
A. R. Subrahmanya Aiyar	Do. 2nd do.	
O. S. Ramaswami Aiyar	Do. 2nd do.	
A. Narayanaswami Nayudu	Temp. Upper Subordinate.	
T. S. Muthuswami Sastri	Do.	
P. N. Subrahmanya Aiyar	Do.	
T. C. Kuppuswami Sastri	Do.	
A. M. Narayanaswami Aiyar	Do.	
T. P. Subrahmanya Aiyar	Do.	
K. Gopalaswami Aiyangar	Do.	
B. Raghavendra Rau	Accountant.	On leave.
P. Bashyam Nayudu	Do. (Ag.)	
Mr. F. M. Lalor	Asst. Accountant.	

(3) Tinnevely Division.

S. Gopalakrishna Aiyar, Rai	Exe. Engr., 1st Grade.	
Bahadur, B.C.E.	Do.	
R. Gopala Aiyar, Rao Bahadur.	Do. 3rd do.	Temp. rank.
R.A., B.C.E.	Do.	
A. Nilakanta Sastriyar, B.C.E.	Sub-Engr., 2nd do.	
V. Subrahmanya Sastri	Supervisor, 1st do.	Do.
S. T. Raghava Aiyangar	Do. 2nd do.	
R. V. Narayana Aiyar, B.C.E.	Do. 2nd do.	
P. M. Swaminatha Aiyar	Overseer, 1st do.	
Mr. W. T. J. Scanlon	Do. 1st do.	
V. Aiyaswami Sastri	Temp. Upper Subordinate.	
N. Sitarana Aiyar	Do.	
S. Seshayya	Accountant.	

Coorg Division, Head Quarters, Mercara.

NAMES.	Appointment.	Stations.	Date of Appointment to present grade.	REMARKS.
Capt. S. G. Rivett-Carnac, R.E.	Exe. Engr., 3rd Grade.	Mercara	Jan. 1897	
Mr. E. Merton	Sub-Engr. 1st do.	Do.	April 86	Asst. Engineer (Hony. rank).
U. Leavers	Supervisor, 1st do.	Verajendrapet	Oct. 95	
F. E. Schembry	Do. 1st do.	Mercara	June 97	
J. E. D'Rozario	Accountant	Do.	May 99	

LOCAL FUND ENGINEERS.

No.	Name.	Date of Appointment.	District.	Station.	Pay.	Travelling Allowance, &c., and Remarks.
1	Edward R. Russell	30 Oct. 1897	Anantapur	Anantapur	Rs. 250	Rs. 3 a day.
2	Walter Vivian, A.M.C.E.	24 Oct. 1897	Arcoot, North	Vellore	700	Rs. 4 a day.
3	Philip Nery	1 Nov. 1897	Arcoot, South	Cuddalore	500	Rs. 4 a day.
4	Thomas Ryan Cooper	23 July 1897	Bellary	Bellary	500	Rs. 4 a day.
5	Joshua C. Dods	8 Jan. 1897	Canara, S.	Mangalore	480	Rs. 4 a day.
6	G. D. Dwyer	10 Sep. 1897	Chingleput	Guindy	400	Rs. 4 a day.
7	B. Stephens	14 Jan. 1897	Coimbatore	Coimbatore	600	Rs. 4 a day.
8	Charles Athion Pogson	29 Oct. 1897	Cuddalore	Cuddalore	300	Rs. 4 a day.
9	M. Somachalam Pillai	25 May 1897	Godavari	Chattrapur	300	Rs. 4 a day.
10	Philip Henry Brown, M.I.C.E.	2 Feb. 1897	Godavari	Coimbatore	700	Rs. 4 a day.
11	William Alfred Mathews	5 Aug. 1897	Kistna	Coimbatore	500 + P.A. 100	Rs. 4 a day.
12	Kenneth MacKenzie	15 Oct. 1897	Kurnool	Bezwada	400	Rs. 4 a day.
13	W. E. Underwood	2 May 1897	Kurnool	Kurnool	660	Rs. 110 a month.
14	William Maylor, A.M.I.C.E., (on furlough.)	1 Aug. 1897	Madura	Madura	748	Rs. 4 a day.
15	O. de Rozario, (Ag.)	8 Jan. 1897	Do.	Do.	275	Rs. 4 a day.
16	E. A. Barren	25 June 1897	Nellore	Nellore	500	Rs. 4 a day.
17	Edward Haldwell	9 Apl. 1897	Nellore	Ootacamund	500	Rs. 150 a month.
18	John Bollen Macfarlane	31 Oct. 1897	Salem	Salem	600	Rs. 4 a day.
19	Robert Cockburn Syson, A.M.I.C.E., (on furlough.)	1900 June	Tanjore	Tanjore	500	Rs. 4 a day.
20	William Edward Newman, (Ag.)	10 June 1896	Tinnevely	Kokkarakulam	580	Rs. 4 a day.
21	Charles Harvey Parker	10 July 1896	Trichinopoly	Trichinopoly	602-8-0	Rs. 4 a day.
22	Edwin Fraser Handcock	1 Sep. 1896	Vizagapatnam	Vizagapatnam	550	Rs. 4 a day.
23	Percy Bingham Arbuthnot	1 Sep. 1896	Vizagapatnam	Vizagapatnam	550	Rs. 4 a day.

LOCAL FUND ASSISTANT ENGINEERS.

No.	Name.	Date of Appointment.	District.	Station.	Pay.	Travelling Allowance, &c., and Remarks.
1	R. Gopala Aiyangar	10 July 1893	N. Arcot	Vellore	Rs. 300	Rs. 3 a day.
2	V. R. Pratharthihara Aiyar, B.A., B.C.E., C.E.	28 Nov. 1893	S. Arcot	Tirukkoilur	280	Rs. 2 a day.
3	K. Patabhirama Aiyar	1 Nov. 1893	Coimbatore	Satyamam	150	Rs. 2 a day.
4	C. Lowry, C.E.	8 Aug. 1893	Godavari	gahm.	380	Rs. 3 a day.
5	M. Radhakrishna Aiyar, B.A., B.C.E.	9 Aug. 1893	do	Rajahm.	150	Rs. 3 a day.
6	S. A. Subramaniam Aiyar	22 Feb. 1893	Kistna	Guntur	150 + P.A. 75	Rs. 2 a day.
7	K. Parthasarathi Nayudu	27 Dec. 1893	do	Vinukonda	150	Rs. 2 a day.
8	John Booth Small	1 Apl. 1893	do	Bezwada	150 + P.A. 20	Rs. 2 a day.
9	K. S. Gopalaswami Aiyar, gar.	1 Jan. 1893	do	Masulipatam	150	Rs. 2 a day.
10	D. V. Jagannatha Chari	29 Apl. 1893	Madura	Sivaganga	180	Rs. 60 per month.
11	Oswald de Rozario	17 Dec. 1893	Malabar	Palghat	275	Rs. 3 a day. — (On other duty.)
12	G. H. Vaughan	7 Dec. 1893	do	Tellicherry	250	Rs. 3 a day. — (Ag. in Palghat.)
13	A. B. Colters	22 May 1893	do	do	224	Rs. 3 a day.
14	N. Rama Rao	16 Oct. 1893	Nellore	Ongole	170	Rs. 2 a day.
15	C. Duraiswami Mudaliyar	2 Sep. 1893	Salem	Tirupattur	150	Rs. 2 a day.
16	V. Gopala Aiyar, B.A., B.C.E.	13 Nov. 1893	Tinnevely	Kokkarakulam	150	Rs. 2 a day.

FINANCIAL DEPARTMENT.

The Hon'ble Sir Edward Fitzgerald Law, K.C.M.G., Ordinary Member of the Council of the Governor-General of India, in charge of the Financial Department.—Pay Rs. 6,666-10-8.

J. F. Finlay, M.A., C.S.I., C.S., Secretary to the Government of India in the Department of Finance and Commerce.—Pay Rs. 4,000.

W. S. Meyer, B.A., C.S., Deputy Secretary.—Pay Rs. 2,250.

J. B. Brunyate, Under-Secretary.—Pay Rs. 1,800.

H. N. Heseltine, Asst. Secretary.—Pay Rs. 750.

No.	Name.	Salary.	Designation.
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1 COMPTROLLER AND AUDITOR-GENERAL.

Rs.

1	A. F. Cox, C.S.	3,500	Comptroller and Auditor-General.
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2 ACCOUNTANTS-GENERAL.—Pay Rs. 2,750.

1	O. T. Barrow, C.S.	2,750	Acct.-General, Bombay, with a Local allowance of Rs. 250.
2	R. E. Hamilton	2,750	Acct.-General, Burma.

2 ACCOUNTANTS-GENERAL.—Pay Rs. 2,500.

1	J. C. E. Branson, C.S.	2,500	Acct.-General, Bengal, with a Local allowance of Rs. 250.
2	F. C. Harrison, C.S.	2,500	Acct.-General, N. W. Provinces and Oudh.

2 ACCOUNTANTS-GENERAL.—Pay Rs. 2,250.

1	R. A. Gamble, B.A., C.S.	2,250	Acct.-General, Punjab.—(On furlo.)
2	Vacant	2,250	Acct.-General, Madras.

Officiating.

1	W. H. Dawson, C.S.	2,000-0-0	Offg. Acct.-General, Punjab.
2	A. M. Brigstocke, C.S.	1,916-10-8	Offg. Acct.-General, Madras.

ENROLLED OFFICERS.

Class I.—(Five appointments.) Pay Rs. 1,750 rising by 5 annual increments of Rs. 50 to Rs. 2,000 per mensem under old scale.—Pay Rs. 1,500 a month under new scale.

1	J. E. O'Connor, C.I.E., M.S.S.	2,000	Director-General of Statistics.
2	T. H. S. Biddulph	2,000	On Foreign Service.
3	G. H. R. Hart	2,000	Comptroller of Indian Treasuries.—(On furlo.)
4	C. J. Rivett-Carnac	1,850	On Foreign Service.
5	W. H. Dobbie	1,850	Deputy Comptroller-General.
6	W. H. Dawson, C.S.	2,000	Offg. Acct.-General, Punjab.

No.	Name.	Salary.	Designation.
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Class II.—(Four appointments.) Pay Rs. 1,250 rising by 5 annual increments of Rs. 50 to Rs. 1,500 per mensem under old scale.—Pay Rs. 1,250 a month under new scale.

Rs.

1	Rajanimath Ray, M.A.	1,500	Offg. Dy. Comptroller-General.—On (furlo.)
	C. E. Crawley		On Foreign Service.
2	F. J. Atkinson, F.S.S.	1,800	Offg. Deputy Auditor-General.—Offg. in Class I.
3	A. M. Brigstocke, C.S.	1,916	Offg. Acct.-General, Madras.
4	M. F. Gauntlett, C.S.	1,500	Depy. Acct.-General, N. W. P.

Class III.—(Seven appointments.) Pay Rs. 1,000 rising by 5 annual increments of Rs. 50 to Rs. 1,250 per mensem under old scale.—Pay Rs. 1,000 a month under new scale.

1	H. G. H. Keene	1,450	Comptroller, Hyderabad.—Offg. in Class I.
2	H. J. Breerton	1,600	Offg. Comptroller of Indian Treasuries.—Offg. in Class I.
3	R. C. Chapman	1,250	Asst. Acct.-General, Bombay.—(On furlo.)
4	Moung Hla Oung, F.S.A.A. and F.S.S.	1,250	Depy. Acct.-General, Burma.
5	A. H. Anthony	1,250	Depy. Acct.-General, Punjab.
6	G. D. Pudumjee, B.A.	1,250	Depy. Acct.-General, Bombay.—Offg. in Class II.
7	F. J. H. Anderson, C.S.	1,250	In transit.

Class IV.—(Nine appointments.) Pay Rs. 800 rising by 5* annual increments of Rs. 40 to Rs. 1,000 per mensem under old scale.—Pay Rs. 800 a month under new scale.

1	W. D. F. Cowley	1,200	Comptroller, Central Provinces.—Offg. in Class III.
2	R. T. Howe	1,000	Asst. Comptroller-General, in charge of Paper Currency.—Offg. in Class III.
3	M. N. Bhattacharya, M.A.	1,100	Depy. Acct.-General, Bengal.—Offg. in Class III.
	L. E. Pritchard	1,000	On Foreign Service.
4	J. A. Robertson	1,000	On furlo.
5	K. B. Wagle, M.A.	1,500	Asst. Acct.-General, Burma.—Offg. in Class III.
6	G. C. Ray, M.A.	1,000	Asst. Acct.-General, Bengal, with a Local allowance of Rs. 250.—Offg. in Class III.
7	Mahommad Akbar Nazar Ali Hydari, B.A.	1,000	Dy. Acct.-General, Madras.—Offg. in Class III.—(On privilege leave).
8	W. S. Adie, B.A., C.S.	1,100	Asst. Acct.-General, Burma.—Offg. in Class II, with a Local allowance of Rs. 250.
9	Krishmalal Datta, M.A.	1,000	Asst. Acct.-General, Madras, and Inspector of Local Fund Accounts, with a Local allowance of Rs. 200.—Offg. in Class III.

Class V.—(Nine appointments.) Pay Rs. 600 rising by 5* annual increments of Rs. 40 to Rs. 800 per mensem under old scale.—Pay Rs. 600 a month under new scale.

1	Ishan Chandra Basu, M.A.	800	On furlo.
2	A. Newmarch	1,000	Comptroller, Assam.—Offg. in Class IV.
3	F. C. Brewin	760	Asst. Acct.-General, Bombay.—Offg. in Class IV.
4	V. C. Scott-O'Connor, B.A.	880	Asst. Acct.-General, and Inspector of Local Fund Accounts, Burma Provinces and Oudh.—Draws also Local allowance of Rs. 200.
	W. J. F. Williamson		On Foreign Service.

* In the case of Officers appointed to the Department not later than the 27th October 1876, the yearly increment in this class will be Rs. 50.

No.	Name.	Salary.	Designation.
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Class V.—(Nine appointments.) Pay Rs. 600 rising by 5th annual increments of Rs. 40 to Rs. 800 per mensem under old scale.—Pay Rs. 600 a month under new scale—concl.

	Rs.	
5 Chuni Lal, B.A.	600	Asst. Acct. General, Bengal.
6 H. G. Tomkins	760	Examiner of Local Fund Accounts, N. W. Provinces and Oudh.—Offg. in Class IV, with a Local allowance of Rs. 300.
7 Rai N. G. Basu Bahadur, M.A.	760	Asst. Compt. General.—Offg. in Class IV.
8 F. D. Gordon, M.A.	760	Asst. Acct. General, N. W. Provinces and Oudh.—Offg. in Class IV.
9 U. Majumdar, M.A.	760	Asst. Acct. General, Bengal.—Offg. in Class IV.

Class VI.—(Nine appointments.) Pay Rs. 400 rising by 5th annual increments of Rs. 40 to Rs. 600 per mensem under old scale.—Pay Rs. 400 a month under new scale.

1 W. H. E. Mellor	560	Asst. Acct. General, N. W. Provinces and Oudh.—Offg. in Class V.
2 L. J. W. Worgan	560	Asst. Acct. General, Hyderabad.—Offg. in Class V.
3 J. C. Mitra, M.A., B.L.	560	Asst. Comptroller of Indian Treasuries.—Offg. in Class V.
4 C. W. C. Carson	520	Asst. Acct. General, Bombay.—Offg. in Class V.
5 W. D. Woodlam	520	Asst. Acct. General, Madras.—Offg. in Class V.
6 M. K. Ghatok, M.A.	520	Asst. Acct. General, Punjab.—Offg. in Class V.
7 J. S. Milne	520	Asst. Acct. General, Bombay.—Offg. in Class V.
8 E. Waterfield, B.A., (Oxon)	520	Asst. Acct. General, Bombay.—Offg. in Class V.
9 J. S. Chakravarti, M.A.	520	Asst. Acct. General, Barma.—Offg. in Class V.

Class VII.—(Five Probationers.) Pay Rs. 200 a month on first appointment; Rs. 250 on passing the Lower Departmental Examination; Rs. 300 on passing the Higher Departmental Examination.

1 P. G. Jacob, B.A., (Cantab)	480	Asst. Comptroller and Auditor-General.—Offg. in Class VI.
2 G. C. Hart	380	Office of Acct. General, Punjab.—Offg. in Class VI.
3 H. Bhimasena Rao, B.A.	380	Do. Acct. General of Madras.—Offg. in Class VI.
4 C. F. Cowie	300	Do. Comptroller, Assam.
5 Vacant.		

CHIEF SUPERINTENDENTS OF THE FINANCIAL DEPARTMENT.

13 appointments.—Pay Rs. 450—30—600.

1 C. E. Collings, F.S.A.A.	600	Office of Acct. General, Bengal.—Personal allowance Rs. 200, and Conveyance allowance Rs. 25.
2 Rai Umacharan Chakravarti, Bahadur	600	Do. of Comptroller, Central Provinces.
3 G. B. Bleazby	600	Do. of Acct. General, Punjab.—(On leave on Medical Certificate).
4 A. Vasudeva Madaliyar	600	Do. of Central Provinces for Audit of Local Fund Accounts.
5 A. H. Clarke	600	Do. of Comptroller and Auditor-General.

* In the case of Officers appointed to the Department not later than the 27th October 1876, the yearly increment in this class will be Rs. 50.

No.	Name.	Salary.	Designation.
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Chief Superintendents of the Financial Department—concl.

	Rs.	
6 H. C. King	600	Office of Acct. Gl., N. W. Provinces and Oudh.
7 B. Laville	600	Do. of do. Burma.
8 J. W. Pringle	600	Do. of Comptroller-General.
9 C. W. Sandford	510	Do. of Acct. Gl., Bengal.—(On dep.).
10 J. O. B. Power	600	Do. of do. Madras.—(On furl.).
11 W. H. Ronaldson	540	Do. of Comptroller-General.
12 W. Blakeman, B.A.	370	Do. of Acct. General, Bombay.
13 F. A. C. Rebello	480	Do. of do. do.
T. Smith	510	Do. of do. Bengal.
H. Whitford	480	Do. of do. Punjab.
W. I. Bryning	450	Do. of do. Madras.
F. Bridgell, (Offg. Supy.)	400	Do. of Comptroller-General.—Conveyance allowance Rs. 25.
W. B. Rostan, (Offg. Supy.)	400	Do. of Comptroller-General.
R. Barton, (Offg. Supy.)	400	Do. of Acct. Gl., N. W. Provinces and Oudh.

THE PAPER CURRENCY DEPARTMENT

Includes Paper Currency Office, Branch Reserve Treasury, Small Coin Dept., and Circ Office for Government of India Stock Notes.

Office—Accountant-General's Office, Fort.

For public business Office opens at 11 A.M. and closes at 3 P.M.; on Saturdays at 1 P.M.

PAPER CURRENCY.

Nature of Arrangements.

(1).—The Presidency is divided into two Circles of Issue, Madras and Calicut. The Calicut Circle of Issue consists of the districts of Malabar, South Canara, Coimbatore, the Nilgiris and Coorg, having Calicut as the Office of Issue; and the Madras Circle of Issue consists of all the other districts in the Presidency, with the Town of Madras as head-quarters for the issue of notes for the Circle.

(2).—The Currency Circle of Cocanada was abolished on the 10th August 1881.

(3).—The Exchange Department, at the head-quarters of each Circle of Issue, issues Home notes for coin or other notes, and coin for notes. Other, or foreign Circle notes, are cashed only when there is an available margin of coin. Calicut notes will at all times be cashed at the Head Office at Madras. The Exchange Department also issues small silver and copper coin in exchange for coin.

(4).—Although no person has a legal claim to obtain cash for notes except at the Currency Office of Issue, notes are cashed freely at mofussil treasuries when the treasury officers are satisfied that no inconvenience can be caused to their treasuries by the encashment. Notes tendered by travellers (other than visitors to hill sanatoria) are cashed to a limited extent, even when the treasury is unable to cash them for the general public.

(5).—At every place other than the Office of Issue, notes of the Home Circle are a legal tender in satisfaction of any claim against Government, though ordinarily no person is pressed to take notes in part or full of his demand. Payment of Government dues may be made in Government currency notes of any Circle of Issue. Railway Companies will receive notes of any Circle in payment of fares and freight.

Claims on Half or Mutilated Currency Notes.

(1).—Any person who has a claim upon the Currency Department in respect of a currency note, which is not in such condition as to admit of immediate payment across the counter, (i.e., which is mutilated, or half of which has been lost), should address his claim to the Currency Office from which the note issued.

(2).—Before any steps are taken the applicant will be required to deposit the note, or part note, in respect of which he makes the claim. It is not necessary to advertise, in the Gazette or otherwise, claims which are made upon half or mutilated notes.

(3).—When the claim is received, a paper will be issued, requiring the claimant, within fourteen days of its receipt, to give full particulars on the following points, and any other points that may arise out of the enquiry.

(1).—Name, residence, and occupation or profession.

(2).—Whether he was ever proprietor of the entire note, and if so, where, as when, and on what account he received it.

(3).—How it came to be mutilated, or, if it is a half note, how, and by whom and for what purpose the note was divided in half.

(4).—If half of the note have been lost, to state fully the time and circumstances of the loss. If it has been lost in transit by post, to produce the result of enquiry by the Postal authorities. If the letter was not registered to explain why.

(5).—To state the name of any person who can give evidence, either as to applicant's possession of the entire note or as to the circumstances of the loss, and to produce copies of any letters, documents, entries in registers, &c., which give information on these matters.

(6).—If the loss has occurred in transmission through the Post Office, to produce declaration by the person to whom the letter was addressed, that he did not receive it.

N.B.—(A person who receives a half note through the post has no claim to its value. The claim must be put forward by the person who held the entire note.)

(7).—If there has been any delay in applying, it must be fully explained.

(8).—Whether applicant ever before made a claim upon a half or mutilated note; if so, when.

(4).—If the declaration on these points is not sufficient, the Currency Officer is to call for further particulars, or make any further enquiries necessary, either of applicant or of any other person.

(5).—If the Currency Officer considers the information sufficient, he is to submit it to the Commissioner or Head Commissioner, for orders.

In doing so, he is to report: (1) when the note was issued; (2) whether any claim or stoppage is noted against it; (3) whether it is still outstanding; (4) any other circumstances bearing on the claim, and ascertainable from his office registers, or otherwise known to him.

(6).—If this officer considers the claim established, he will pass order that the note is to be paid, upon bond of indemnity, that day six months, if no reason to the contrary appear. If he does not consider the claim established, he is to refuse payment, and leave the applicant either to comply with requisition for further evidence, or to take any further steps he may desire.

(7).—One week before the expiry of the period of six months a bond form will be furnished to the applicant with instructions for its execution, and bearing a receipt form on its reverse. The money (less cost of stamp on bond) will, at applicant's option, be paid to him over the counter, or remitted to him by money-order.

(8).—No claim can be admitted unless the applicant satisfies the Head Commissioner or Commissioner, (1) that he was legal holder of the entire note; (2) that he is unable, owing to circumstances properly explained and beyond his control, to produce the entire note, and, by delivery of part of the note to the Currency Department, renders it impossible for any other person to make a claim upon the entire note.

Entire Notes lost.

(1).—Entire notes lost are not paid. The loss of a note of Rs. 50 or upwards in value is registered, and if subsequently presented the loser and the police are informed of the name and address of the presenter. The loss of notes of the 5, 10, and 20 rupee denominations is not registered, nor is presentation reported to the loser or the police. In respect to notes which are alleged to have been completely lost or destroyed, the loss is advertised in the *Fort Saint George Gazette* and in the *Gazette of India*, but the Government acknowledge no liability. When completely satisfied that the notes can never be produced, the evidence of the claimant will be received, and the claim admitted or rejected at once; if admitted the value of the note is to be invested, and no further proceedings taken, nor interest paid till twenty years.

(2).—Intimation of the loss, destruction or mutilation of a note, or portion of a note, must be sent to the office where the note is payable thus:—

(a) If it be a Calcutta Circle note, notice should be sent to the Head Commissioner of Paper Currency, Calcutta.

(b) If an Allahabad Circle note, notice should be sent to the Deputy Commissioner of Paper Currency, Allahabad.

(c) If a Lahore Circle note, notice should be sent to the Deputy Commissioner of Paper Currency, Lahore.

(d) If a Bombay Circle note, notice should be sent to the Commissioner of Paper Currency, Bombay.

(e) If a Kurrachee Circle note, notice should be sent to the Deputy Commissioner of Paper Currency, Kurrachee.

(f) If a Nagpore or Akola Circle note, notice should be sent to the Commissioner of Paper Currency, Nagpore.

(g) If a Madras Circle note, notice should be sent to the Commissioner of Paper Currency, Madras.

(h) If a Calicut Circle note, notice should be sent to the Deputy Commissioner of Paper Currency, Calicut.

(i) If a Coochabed Circle note, notice should be sent to the Commissioner of Paper Currency, Coochabed.

(j) If a Rangoon Circle note, notice should be sent to the Commissioner of Paper Currency, Rangoon.

(3).—Throughout these rules the expression "lost note" includes a stolen note, and the expression "destroyed note" includes a note lost under such circumstances as render its recovery physically impossible.*

* Vide Appendix to the "State Paper Currency of India," by G. W. Cline, LL.D., F.R.S., Barrister-at-Law.

RESOLUTION—No. 4024, dated the 23rd September 1891.—By the Government of India, Finance and Commerce Department.

Read again the following letters to the Head Commissioner of Paper Currency:—

No. 3458, dated the 29th October 1879;

No. 914, dated the 15th February 1882; and

No. 3308, dated the 21st August 1882.

RESOLUTION.—Mismatched Currency notes, that is, notes of which the right half of one is joined to the left half of another, when presented to the Currency Office for payment, are dealt with in accordance with the orders contained in the letters read in the preamble. Under these orders no claim for the payment of the value of mismatched notes can be admitted by the Currency Office, but all claims are registered, and if the corresponding halves have already been received or should afterwards be received in the form of a mismatched note, the Currency Office, by joining together the proper halves and paying the entire notes, meets the claims as far as possible. Such notes are held in deposit in the Currency Office for three years awaiting the receipt of the corresponding halves, but thereafter the full value of both the halves is credited to Revenue.

2. The Governor-General in Council is now pleased to decide that in future, instead of crediting the value of both the halves of mismatched notes to Government after they have remained unclaimed for three years, the value of one half should be credited to Government and that of the other half to the depositor of the mismatched note.

(Signed) J. F. FINLAY,

Secretary to the Government of India.

Instructions to claimants of value on Currency notes.

Notes how described.—Each currency note has a serial letter and number and a general number thus: 10106—serial letter "V", serial No. "16", general No. 10106. No action can be taken with reference to any note until it has been thus fully described, or identified in all these details.

Notes when payable across the counter.—A currency note that has the same series and numbers on both halves, and is neither mutilated nor altered nor forged, is payable to the bearer on demand at the office of the circle from which it was issued; and, if a sub-circle note, at the office of the head circle also.

Notes lost or stolen.—The payment of a genuine currency note cannot be "stopped," as all entire currency notes are payable to bearer on demand. The Currency Department, however, registers the loss of notes from Rs. 50 and upwards when correct details, viz., serial letter and number, and general number, are given, and sufficient cause shown; and informs the loser and the Local Police when the note is cashed. For further action in the matter the loser should communicate with the Police, as it is not the province of a Currency Office to trace back lost or stolen notes. No claim for the value of a lost or stolen note, except on presentation of the note itself, can be entertained.

Wholly destroyed notes.—When a currency note has by any accident been totally destroyed, full description of the note and of the circumstances of its destruction should be sent to the Currency Office of the circle of issue to which the note belonged. Government are under no legal liability to pay the value of such a note, but payment after twenty years is sometimes made as a concession.

Half notes.—A half note represents no value, nor has a person holding only one-half of a note any claim to recover value when the other half has been transferred, either by him or by the last legal holder of the entire note, to the legal possession of another person. When one-half of a note is lost, the other half should be sent to the Currency Office of the circle of issue to which the note belongs, and an application for refund of the value of the note made by the person who last held simultaneously both halves of it. Government are under no legal liability to refund value on half notes, but payment may be made as a concession, if the Commissioner or Head Commissioner of Paper Currency thinks such a course warranted by the facts of the case.

Mutilated or charred notes.—A mutilated or charred note represents no value. Payment can be made only as a concession, and the decision rests in the first instance with the Currency Officer, and then, in cases of doubt or appeal, with the Commissioner or Head Commissioner of Paper Currency.

Mismatched notes.—A mismatched note represents no value, but the Currency Department is willing to hold such notes on behalf of depositors, and to pay value on them on receipt of either one or both of the corresponding halves. Further, if a mismatched note remains in deposit for three years and no payment has been made on it in the meantime, one value is paid on the expiration of the above period.

Altered notes.—When any portion of a note has been erased, inked over, cut out, burnt through, or otherwise altered, so as to throw doubt on the identity of the note, or to make it appear as another note, payment on it is refused altogether, and the note is impounded under rule.

NAMES OF CIRCLES CONSTITUTED UNDER THE MADRAS SALT ACT, 1889.

SALT, ABKARI AND CUSTOMS DEPARTMENT.

SECTION I—NORTHERN DIVISION.

1. *Chicacole Sub-Division* (9 Circles).—Ganjam, Surla, Naspada, Calingapatam, Konada, Karasa, Polavaram, Bobbili and Anakapalle.
2. *Cocanada Sub-Division* (4 Circles).—Penuguduru, Mogalturra, Rajahmundry and Ellore.
3. *Masulipatam Sub-Division* (4 Circles).—Manginapudi, Nisampatam, Bezvada and Narasarnopet.
4. *Nellore Sub-Division* (6 Circles).—Kanuparti, Pakala, Kavali, Iskapalle, Krishnapatnam and Tada.

SECTION II—CENTRAL DIVISION.

5. *Chingleput Sub-Division* (6 Circles).—Tiruvallur, Ennore, Madras Depôt, Madras Town (a), Covelong and Merkanam.
6. *Bellary Sub-Division* (7 Circles).—Bellary, Hospet, Anantapur, Penukonda, Markapur, Karnool and Nandyal.
7. *Arcof Sub-Division* (8 Circles).—Cuddapah, Madunapalle, Ranipettai, Chittoor, Vellore, Arni, Salem and Hosur.
8. *Cuddalore Sub-Division* (5 Circles).—Tindivanam, Tirakkoyilar, Cuddalore, Villupuram and Tranquebar.

SECTION III—SOUTHERN DIVISION.

9. *Negapatam Sub-Division* (6 Circles).—Negapatam, Vedaranniyam, Adirampatnam, Kattunavadi, Nannilam and Vattanam.
10. *Tinnevely Sub-Division* (6 Circles).—Morekolam, Tuticorin, Kayalpatnam, Kettanagali, Srivilliputtur and Tinnevely.
11. *Trichinopoly Sub-Division* (9 Circles).—Palni, Madura, Sivaganga, Tanjore, North Trichinopoly, South Trichinopoly, Erode, Coimbatore and Bhavani.
12. *Calicut Sub-Division* (6 Circles).—Palghat, Ponnani, Calicut, Tellicherry, Mangalore and Udipi.

SECTION IV.

13. *Distillery Circles* (3 Circles).—Northern Distillery Circle, Central Distillery Circle and Southern Distillery Circle.

BOARD OF REVENUE.

SALT, ABKARI AND SEPARATE REVENUE DEPARTMENT.

The Hon'ble Mr. J. Thomson, M.A., I.C.S., 1st Member, Board of Rev., and Commr. of Salt, Abkari and Sep. Rev.—Pay Rs. 3,750.—MADRAS.
N. S. Brodie, M.A., I.C.S., Secy. to the Commr. of Salt, &c., Rev.—Pay Rs. 1,680\$—(On other duty.)
B. A. Graham, I.C.S., Ag. do. —Salary Rs. 1,256-1-9.—MADRAS.
E. L. Millett, Asst. do. —Pay Rs. 700 + H. R. Rs. 46-2-6.—(On other duty.)
J. W. Simpson, Ag. do. —Pay Rs. 500 + H. R. Rs. 46-2-6.—MADRAS.

DEPY. COMMRS. OF SALT, ABKARI AND CUSTOMS DEPARTMENT.

C. G. Todhunter, I.C.S., C. Divn.—Pay Rs. 1,280.—(On other duty.)
E. L. Millett, Ag. do.—Salary Rs. 1,066-10-8.—MADRAS.
Wilfred A. Fowler, S. Divn.—Pay Rs. 1,360.—TRICHINOPOLY.
Bryce McMaster, N. Divn.—Pay Rs. 1,240.—WALTHER.
Ebenezer Bennett, Dy. Commr. of Abkari—Pay Rs. 900.—MADRAS.

(a) Directly under the supervision of the Deputy Commissioner, Central Division.

* Exclusive of the Cochin Frontier Circle.

† This Circle includes Cochin Frontier Circle.

‡ Pay Rs. 1,200 rising to Rs. 1,400 by 5 annual increments of Rs. 40.

§ Pay Rs. 1,500 rising to Rs. 1,800 by 5 annual increments of Rs. 60.

¶ Pay Rs. 800 rising to Rs. 1,000 by annual increments of Rs. 25 and thence forth by increments of Rs. 50 to Rs. 1,300.

ASSISTANT COMMISSIONERS OF SALT, ABKARI AND CUSTOMS DEPARTMENT.

Num. ber.	Lingual Attain-ments.	NAME.	Date of promotion to present grade.	Sub-Divisions.	Station, &c.	REMARKS.
FIRST GRADE, No. 2—Pay Rs. 800.						
1	Tam.	William Charles Foster Leggett	1 Apl. 1896	.....	.....	On furl. on Medl. Cert. to Europe for 1 year, from 1st May 1900.
2	Tam.	Edmund Laford Millett	9 Aug. 1900	.....	Madras	H. R. Rs. 46-2-6.—Asst. Secy. to the Commr. of Salt, Abkari and Sep. Rev., Ag. Dy. Commr., C. Divn.
SECOND GRADE, No. 4—Pay Rs. 700.						
1	Tam.	Francis George Marshal	13 Oct. 99	.....	Madras	Asst. Commr., Sea Customs Dept., Madras. H. R. Rs. 46-2-6.
2	Tel.	Edward Rowland Regional Mainwaring.	1 Apl. 1900	Masulipatam Sub-Divn.	Masulipatam.	Supt. of Statistics, Sea Customs Dept., Madras.—H. R. Rs. 46-2-6.
3	.....	C. Kiermader	.....	.....	Madras	.....
4	Tam.	Alfred Pierce Russell	9 Augt. 00	Arcot Sub-Divn.	Vellore	H. R. Rs. 46-2-6.
THIRD GRADE, No. 3—Pay Rs. 600.						
1	Tel. Hin.	George Whitton Brown	1 Apl. 1896	Nellore Sub-Divn.	Nellore	H. R. Rs. 46-2-6.
2	Te. Hin.	Hartwell James Simpson	1 Apl. 1900	Bellary Sub-Divn.	Bellary.	.....
3	Tam. Uri. Tams.	A. Krishnaswami Aiyangar, B.A.	9 Augt. 00	Cuddalore Sub-Divn.	Cuddalore.	H. R. Rs. 46-2-6.—(On furl. for 2 months, from 12th Nov. 1900.)

ASSISTANT COMMISSIONERS OF SALT, ABKARI AND CUSTOMS DEPARTMENT—concl'd.

Number.	Designation.	NAME.	Date of promotion to present grade.	Sub-Divisions.	Station, &c.	REMARKS.
FOURTH GRADE, No. 6—Pay Rs. 500.						
1	Tam. Tel.	Ralph Wilfred Kite	8 May 95	Tinnevely Sub-Divn.	Tuticorin.	
2	Tam.	Charles William Pelly St. John	1 Apl. 96	Chicacole Sub-Divn.	Waltair	H. R. Rs. 46-2-6.
3	Tel.	Charles Vernon Dalrymple-Hey.	13 Oct. 99	Trichinopoly Sub-Divn.	Trichinopoly.	H. R. Rs. 46-2-6.
4	Hin. Tel.	Thomas Robertson Barber	1 Apl. 1900			On furl. on Medl. Cert. to Europe for 1 year, from 10th June 1900.
5	Tel.	Casimir MacKellar Sherman	1 Apl. 1900			On furl. on P. A. to Europe for 6 months, from 19th June 1900. Permitted to return to duty.
6	Tam. Tel. Hin.	James Wallace Simpson		Calicut Sub-Divn.	Calicut	H. R. Rs. 46-2-6. Ag. Asst. Secy. to the Commr. of Salt, &c., Rev.
7	Can. Tam.	Henry Carr Sherman, Insp. of Salt, Abkari and Customs Dept., 1st Gr.		Cocanada Sub-Divn.	Cocanada	H. R. Rs. 46-2-6.
8	Can. Tel. Tam.	Oecil Ewald Rhonies do. 2nd "		Negapatam Sub-Divn.	Negapatam	H. R. Rs. 46-2-6.
9	Hin. Tam.	Henry William Frank Wroughton, Inspector of Salt, &c., 2nd Gr.		Chingleput Sub-Divn.	Madras	H. R. Rs. 46-2-6.
10	Tel. Mal.	Richard Lancelot Haden, do. 2nd "		Calicut Sub-Divn.	Calicut	H. R. Rs. 46-2-6.
11		R. P. Tilford, do. 3rd "		Cuddalore Sub-Divn.	Cuddalore	H. R. Rs. 46-2-6.

INSPECTORS OF SALT REVENUE.

Districts.	Circle where employed.	Names.	Pay.
First Grade.			Rs.
Nellore	Kanuparti	E. E. Scott	400
North Arcot	Arni	H. C. Poole	400
Chinglepet	Tiruvallur	M. Vasudevan Nayudu	400
	Ennore	J. R. Wilson	400
Tanjore	Traaunquebar	F. W. Gahan	400
South Arcot	Cuddalore	C. J. M. Blake	400
Coimbatore	Coimbatore	C. H. MacBride	400
Vizagapatam	Calingapatam	H. C. Sherman, (on dep.)	400
Second Grade.			
Kistna	Bez'wada	C. E. Stewart	350
Godavari (Cocanada)	Northern Distillery Circle	E. A. Barren, (on dep.)	350
Tanjore	Vedaranyam	R. M. Thurley	350
Kistna	Krishnapatnam	A. S. Kearns, (on dep.)	350
Salem	Salem	B. Hawkins, (on sick leave)	350
Malabar	Ponani	J. A. Muller	350
Madras	Madras Town	L. D. D'Vez	350
Salem	Hosur	J. J. Brindley	350
Vizagapatam	Polavaram	S. W. Rose	350
South Arcot	Villuppuram	I. Brown	350
Tinnevely	Tuticorin	W. A. Connor	350
Kurnool	Markapur	E. W. Smither	350
Kistna	Nawpada	C. E. Rhonies, (on dep.)	350
Godavari	Rajahmundry	J. W. Groatorex	350
Godavari	Penuguduru	R. A. K. Maybury	350
Malabar (Calicut)	Southern Distillery Circle	H. W. F. Wroughton, (on dep.)	350
		E. W. H. Doveton	350
Third Grade.			
Cuddapah	Cuddapah	W. Chavajer, (on dep.)	300
Tinnevely	Kayalpatnam	O. A. Luxa, (on furl.)	300
South Canara	Mangalore	R. L. Haden	300
Madras	Central Distillery Cir.	R. G. A. Thompson	300
Tanjore	Negapatam	V. Sadagopa Chari	300
Vizagapatam	Bobbili	N. Seshagiri Rao	300
Tanjore	Tanjore	S. Aravamunda Aiyangar	300
Godavari	Penuguduru	R. M. Brookes	300
Coimbatore	Bhavani	R. Mangesha Rao	300
Madras Depot	Madras Depot	T. G. Everard	300
Chingleput	Covelong	R. P. Tillard	300
Coimbatore	Erode	A. H. Kaundinya	300
Ganjam	Konada	S. C. W. Ottman	300
Ganjam	Karasa	C. S. Rolland	300
Madura	Ganjam	A. E. Campbell	300
Madura	Madura	D. G. Viviani	300
Tinnevely	Palni	V. Govinda Mudaliyar	300
Salem	Sreevilliputtur	W. J. Woodhouse	300
	Hosur	H. W. M. Brown, (on dep.)	300
Fourth Grade.			
Nellore	Iskappalle	M. Gopala Rao	250
South Trichinopoly	Trichinopoly	E. Norfor	250
South Arcot	Tirukkoyilur	C. Kappaswami Aiyar	250
		A. C. Woodhouse (on dep.)	250
Tanjore	Kattumavadi	T. K. Vasudeva Rao	250
Godavari	Polavaram	D. Narasimha Rao	250
Godavari	Mogalturru	S. Subramaniam Aiyar	250
Anantapur	Anantapur	F. W. M. Stone	250
Kistna	Surla	D. Hohman	250
Malabar	Calicut	J. B. Andrews	250

Districts.	Circle where employed.	Names.	Pay.
<i>Fourth Grade—concl.</i>			Rs.
Nellore	Kavali	V. P. Ramaswami Aiyar	250
Cuddappah	Siddhavattam	B. Perarazu Pantulu	250
Tinnevely	Sriyelliputur	C. Saravana Mudaliar	250
Tinnevely	Kaikalpatnam	A. P. Rangaswami Nayudu	250
Kistna	Krishnapatnam	G. T. Gahan	250
Malabar	Palghat	K. R. Kuppaswami Aiyangar	250
North Trichinopoly	Trichinopoly	G. E. Johnston	250
Vizagapatnam	Calingapatam	B. W. R. T. Fleming	250
Bellary	Bellary	J. P. D. Moore	250
<i>Southern Distillery</i>			
	Circle	T. Pacheco	250
Tanjore	Adirampattinam	W. G. Oliver	250
North Arcot	Vellore	A. B. Colquhoun	250
	Manginapudi	E. A. James	250
Bellary	Hospet	H. B. Rendle	250
Gedavari	Mogalturu	A. Seshagiri Rau	250
Kistna	Narasaraopet	P. T. Ramaswami Aiyar, B.A.	250
Malabar	Tellicherry	V. S. Annaswami Aiyangar, B.A.	250
Madura	Sivaganga	G. Wilson	250
South Arcot	Pakala	M. G. K. Warte	250

RULES FOR EXAMINATIONS IN THE VERNACULARS, ETC.

NOTIFICATION.

11th January 1882.

The Standard examinations of Assistant Collectors and the examination of Police Officers and Cantonment Magistrates will be held in January and July.

The examinations in the Native languages of all officers, Civil and Military, both in Madras and in the mofussil, will be held at the same time as the Standard examinations, viz., half-yearly, in January and July.

The following fees will be charged for each voluntary examination and for the examination, whether voluntary or obligatory, of gentlemen not in the Government service:—

Rs. 15 for a minor examination.

„ 20 for examinations for High Proficiency and Honors.

Examinations according to the Second Class, Military Higher Standard, High Proficiency and Honors tests, and according to the Special test in Urdu, cannot be passed piecemeal.

Rules for the Standard Examinations of Assistants in the Indian Civil Service.

20. Assistants are required to pass examinations by two standards—the first examination or Lower Standard and the second examination or Higher Standard.

21. Half-yearly examinations of Assistants shall be held each year on such dates and at such stations as may be fixed by the President of the Board of Examiners. Attendance at Madras shall be compulsory in the case of candidates who appear for subjects in which a portion of the examination is conducted *vice versa*.

22. An Assistant shall pass the Lower Standard before he will be considered qualified to act as Head Assistant.

23. Acting allowance is not admissible to a Junior Civilian acting as Head Assistant Collector unless he (1) has passed the Lower Standard and (2) has also been invested with the powers of a first-class Magistrate. If, however, exceptional responsibility is imposed on an officer who has not complied with these requirements, and who is therefore not entitled to any acting allowance under the ordinary rules, the matter may form a ground for a special relaxation of the conditions under the orders of the Government of India.

24. An Assistant who has passed the Lower Standard may be entrusted with a division of a district.

25. Until an Assistant has passed the Higher Standard he shall not be eligible for the permanent appointment of Head Assistant.

26. The pay of a passed Assistant is admissible to an officer who has passed the Higher Standard and who has been invested with the powers of a first-class Magistrate. If the officer is qualified to be, or has already been, invested with first-class Magisterial powers at the time when he appears for the Higher Standard, he will be entitled to draw enhanced pay from the first day of the examination at which he completes the test; in other cases the enhanced pay will be granted only from the date on which the officer is appointed to be a first-class Magistrate.

NOTE.—An officer cannot be invested with first-class Magisterial powers until he has exercised second-class powers for at least six months.

NOTE.—*Vide* also rules 6 and 40.

27. All Assistants who have not passed the Lower Standard and who have been more than six months at their stations as Assistants, shall be subjected to half-yearly examination. All Assistants who have passed that standard, but have not passed the Higher Standard, and who have been more than two years at their stations, shall be subjected to half-yearly examination.

28. An Assistant who fails to pass the Lower Standard before completing three years' actual service shall be suspended, and the same penalty will be incurred by an Assistant failing to pass the Higher Standard within four years' actual service. The periods here mentioned shall be held to extend to and cover the examination following their actual termination.

29. The following are the subjects of examination, with the number of marks allotted to each:—

I. OR LOWER STANDARD.		Detailed maximum.	Separate maximum.	Separate minimum.
Division A.—One of the vernaculars of the Presidency, to be selected by the Assistant	(1) Conversation	30	50	35
	(2) Translation	30		
	(3) Dictation	30	110	65
	(4) Reading and explanation of arzis	50		
Do. B.	(1) Penal Code, Special and Local Criminal Laws.	60		
	(2) Criminal Procedure Code.	65	250	125
	(3) Without books	85		
	(4) With books	40		
Do. C.	Revenue, &c., Law, Board's Standing Orders, &c.	80	160	80
	(1) Without books	80		
	(2) With books	80		
Do. D.—Law of Evidence		80	80	40
Do. E.—Civil Account Code, without books		100	100	35

II. OR HIGHER STANDARD.		Detailed maximum.	Separate maximum.	Separate minimum.
Division A.	(1) Conversation— Conversing with accuracy and fluency in the vernacular language	100	70	
	(2) Translation— (a) From the vernacular language into English with accuracy a printed passage in narrative style	50		
	(b) From English into the vernacular language a similar passage in like manner	50	100	70
	(3) Reading arzis and other official papers in different handwritings with fluency, explaining their meaning in the vernacular language and dictating orders in it	100	70	
Do. B.	(1) Conversation	30	30	15
	(2) Reading arzis	30		
	(3) Explanation of arzis	30	90	45
	(4) Dictation of orders	30		
Do. C.—Revenue, &c., Law	(1) Without books	80	160	80
	(2) With books	80		
Do. D.—Principles of Revenue Settlement—				
	(1) Selections from the Records of the Madras Government, No. 53.		80	40
	(2) Departmental instructions to Deputy Directors of Revenue Settlement.			
	(3) Mr. Newill's notes on soils and their classification.			

II. OR HIGHER STANDARD—*contd.*Division D.—Principles of Revenue Settlement—*contd.*

- (4) Departmental instructions to supervisors, head classifiers and classifiers.
 (5) Madras Administration Reports for 1872-73 and 1875-76, under head of Revenue Settlement.
 (6) Standing information for the Madras Presidency under head of Settlement.
 (7) Mr. E. Stack's memorandum on current settlements recorded in Government Order, No. 1655, Revenue, dated 7th November 1881.

Note.—This list is somewhat long, but it is not intended that candidates should be required to show that they possess more than a general knowledge of the principles of settlement.

Division E.—Survey Manual.....	80	40
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Do. F.—Civil Account Code, without books.....	100	85
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30. An Assistant, who has once passed in any one of the above divisions (A, B, &c.), according to either standard, shall not be required to pass in it again by the same standard; but in order to pass in a division, a candidate shall obtain the separate minimum prescribed for each sub-division, provided that an Assistant, who at an examination for the Lower Standard has obtained 120 marks in Division C, shall be held without further examination to have passed in Division C of the Higher Standard.

31. An Assistant shall not be permitted to appear for examination in Division B of the Lower Standard until after he has joined his district.

32. An Assistant may appear for examination in Divisions D and E of the Higher Standard at any time, but he may not be examined in Division A or B of the Higher Standard until he has passed in Division A of the Lower Standard, nor in Division C of the Higher Standard until he has passed in Division C of the Lower Standard. An Assistant may, however, appear at the same examination for Division E of the Lower Standard and Division F of the Higher Standard.

33. The principal object of the Lower Standard is to test the proficiency, for practical purposes, of the Assistant in one of the vernacular languages of the Presidency. For this purpose at least three papers, which he has never seen before, taken from official records very much at hazard, and written by different persons in a plain running hand, must be read aloud by the Assistant correctly and without difficulty; and after being read aloud, their contents must be correctly explained by him in English. An English judgment, or other official paper to be furnished by the Board of Examiners, must be translated by him into the vernacular without assistance. The translation must be substantially correct in meaning and intelligible to a native, tolerably correct in grammar and spelling, and free from any very bad errors of idiom. He must dictate off-hand, with some fluency, the translation into the vernacular of an English report or other official paper, also to be furnished by the Board of Examiners, whereof the translation shall be written down exactly as dictated. The dictated paper must, in like manner, be intelligible and substantially correct. He shall then be tested in conversation with two or three natives in such manner and to such extent as shall suffice to satisfy the Examiners as to the degree of his power of understanding natives of different classes and of making himself understood by them—such conversation or colloquial examination to be confined to the ordinary duties and business of a court or catchery, and not to embrace abstruse or peculiar subjects. When the mother-tongue of an Assistant is the language of examination, he shall be tested in the reading and explanation of official manuscripts only.

34. The next object of the Lower Standard is to test the Assistant's general acquaintance with the leading principles of the system of revenue administration and criminal justice, and especially with so much of laws and rules of procedure as it is necessary for an officer to know in order to exercise properly the highest functions of an Assistant to a Collector and Magistrate. For this purpose sets of questions on Revenue and Magisterial subjects, and on the Law of Evidence, shall be furnished by the Board of Examiners. These questions shall be so framed as to show the possession or the want of a general and intelligent acquaintance with the subjects of examination and the laws applicable thereto. The paper under Divisions B and C shall contain questions on the Regulations, Acts, and other books and rules as shown in the lists appended to Rule 39. The questions in the subjects comprised in Divisions B and C shall be arranged in two classes—one dealing with the more important or more common Acts and orders, in answering which no books shall be allowed, and the other class dealing with less important and less common subjects, in answering which the assistance of books shall be permitted, the Assistant being confined to the original laws, standing orders, rules and manuals prescribed in the lists appended to Rule 39, the object being to test the Assistant's knowledge of where readily to find the law or practice on points arising in the ordinary course of business. The paper on

the Civil Account Code, Volume I, under Division E, shall contain ten questions of a simple and practical character, and such as can be answered without difficulty by a candidate who has an intelligent knowledge of the general system of Treasury Accounts and of the general work connected therewith.

35. The Higher Standard is similar in its nature to the Lower, but more difficult in degree. The candidate must pass in two* vernacular languages, but may name which of them he chooses as his "First language." In the language thus selected he must be able (a) to dispose of vernacular correspondence by conduct a case without an interpreter. In testing the candidate's qualification under (a), † vernacular manuscripts shall be given to him to read. These papers will be written in a common office running hand and must be read by the candidate with fluency. The "orders" to be passed shall be dictated by the candidate and shall be written down by a native clerk exactly as dictated. Under (b) the test shall be applied as follows:—A number of persons, not less than three, will make statements in narrative form in the vernacular. The candidate must write down these statements with accuracy in English as they are delivered, and then read them over to the deponents in the vernacular with a view to ascertain whether the statements have been correctly written down, making such additions or corrections as may be found necessary. Assistants who are or who have at any time been stationed in the Ganjam and Vizagapatam districts may offer Oriya as one of their compulsory languages for the Higher Standard examination, provided that the other compulsory language is either Telugu or Tamil.

* Tamil, Telugu, Malayalam, or Canarese.
 † Rule 29, Higher Standard, A (3).

36. The standard of tests in translation and conversation in the First language shall be as high as that required for the High Proficiency examination. The general scope of this portion of the examination is indicated in Rule 29 † *supra*, and, in regard to translation, the rules are sufficiently explicit. With a view to test a candidate's ability to converse in the language, he will be required to carry on a conversation with three different persons for at least five minutes each on subjects essentially different. The persons chosen should be not only of different degrees of intelligence, but should also be distinguished by peculiarities of pronunciation and by differences in the character of the language spoken by them, e.g., one might be a vernacular clerk, one a ryot, and one a fisherman or a cooly. It will not be sufficient for the candidate to understand what is said to him by these persons; he will be required also to make himself intelligible when speaking the language to them, and it is to this end that the minimum time for each conversation is prescribed.

37. In the test for the second language of the Higher Standard the examinee shall be required to possess a fair colloquial acquaintance with the language, to translate correctly an official paper read to him, to translate orders in the language and to read ordinary *arzi*s.

38. The questions in Division C of the Higher Standard shall cover the whole field of the duties of a Collector, and shall be arranged in two classes as prescribed in Rule 34 for Divisions B and C of the Lower Standard.

39. The following is a list of Acts and text-books which should engage the attention of civilians studying for Divisions B and C of the Lower Standard and Division C of the Higher Standard:—

DIVISION B, LOWER STANDARD.

Without books.

Indian Penal Code.
 Criminal Procedure Code.
 Forest Act (Chapter VII—Penalties and Procedure).
 Abkari Act.

With books.

All the Acts, Regulations and text-books shown in list B.

DIVISION C, LOWER STANDARD.

Without books.

Regulation IX of 1822.
 Act II of 1864.
 " VIII of 1865.
 " III of 1869.
 " II of 1894.
 " III of 1895.
 " IV of 1897.
 Standing Orders of the Board of Revenue (Chapter I, Standing Orders Nos. 1 to 41 and Chapter V, Standing Orders Nos. 100 to 115).

With books.

All the Acts, Regulations and text-books shown in list A.

DIVISION E, LOWER STANDARD.

Without books.

Civil Account Code, Vol. I, Chapters 1 to 6, 19, 15, 17 to 20, 29, 30, and Appendix E.

DIVISION C, HIGHER STANDARD.

Without books.

With books.

Same as for Division C, Lower Standard.

DIVISION F, HIGHER STANDARD.

Without books.

Same as for Division E, Lower Standard.

LIST A.

Year.	No.	Subject or short title.	Repeals and amendments.
<i>General Acts of the Governor-General in Council.</i>			
1850	XVIII	Protection of Judicial Officers.	Repealed in part, XIV of 1870; XX of 1870; VIII of 1871; VI of 1889, s. 18; XIII of 1889; VIII of 1890; XII of 1891.
1870	VII	Court Fees	Amended, XX of 1870; XV of 1873, s. 2; XIII of 1875, s. 6; VI of 1889, s. 18; VII of 1889, s. 13; XII of 1891.
1871	XXIII	Pensions	Repealed in part, XII of 1891.
1878	I	Opium	Repealed in part, XII of 1891; IV of 1894. Amended, XII of 1891.
	VI	Treasure Trove	Repealed in part, XII of 1891.
	VIII	Sea Customs	Amended, IX of 1885, ss. 5 and 6; II of 1887, ss. 1 to 4; IV of 1889, ss. 10 and 11; VIII of 1889, ss. 1 and 2; IX of 1891, s. 3; XII of 1891; VIII of 1894, s. 11. See section 9, XIII of 1890; see II of 1896 and VIII of 1896.
1879	I	Stamps	Repealed in part, V of 1888. Repealed in part and amended, IX of 1884, s. 10; XII of 1891; XIII of 1897. Amended, I of 1888; XVIII of 1888, s. 7; VI of 1890, s. 18 (3), (4); XX of 1890, s. 38; VI of 1894.
1883	XIX	Land Improvement Loans	Section 12 (2) repealed (by implication), VII of 1886, s. 3 (2); repealed in part, XII of 1891.
1884	XII	Agriculturists' Loans	Repealed in part, XII of 1891.
1886	II	Income Tax	Repealed in part and amended, IX of 1891.
1889	IV	Indian Merchandise Marks	Repealed in part, VIII of 1894.
	VIII	Amending the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.	
1890	VIII	Guardians and Wards	
1894	I	Land Acquisition Act	Amended, III of 1896.
	VIII	Indian Tariff Act	Amended, VIII of 1896, s. 3 (2).
1896	II	Cotton Duties	
1897	X	General Clauses	
<i>Local Acts of the Governor-General in Council.</i>			
1839	VII	Powers of Tahsildars as to the sale of distrained property.	Repealed in part, XIV of 1870; XII of 1873; XII of 1891. Amended, XII of 1891.
	XXIV	Administration of justice and collection of revenue, Gunjam and Vinagapatam.	Repealed in part, XIV of 1870; XVI of 1874; XII of 1891; Madras Act I of 1865.
1855	XXI	Minors, Madras	Repealed in part, XVII of 1862; X of 1873; XII of 1873.
1867	VII	Uncovenanted Agency	Repealed in part, XVI of 1874.
1858	I	Compulsory Labour, Madras.	
<i>Unrepealed Madras Regulations.</i>			
1802	XXV	Revenue Settlement	Repealed in part, Madras Act II of 1869. Section II ceases to be in force on the extension of Madras Act II of 1894, or any portion thereof to any estate.
	XXVI	Malguzari lands	Repealed in part, Madras Act II of 1864, s. 65.

Year.	No.	Subject or short title.	Repeals and amendments.
<i>Unrepealed Madras Regulations—concl'd.</i>			
1803	I	Board of Revenue	Repealed in part, XXIII of 1871; X of 1873; Regulation II of 1806; V of 1828; III of 1830; Madras Act II of 1864, s. 62; Madras Act II of 1869; repealed in part and supplemented, Madras Act I of 1894.
	II	Collectors	Repealed in part, XXIII of 1871; XII of 1873; XII of 1876; Regulation II of 1806; Madras Act II of 1864, s. 62; Madras Act VI of 1865; Madras Act II of 1869.
1816	XII	Disputed Boundaries: Pan-chayats.	Repealed in part, XII of 1876; Madras Act II of 1899; Madras Act IV of 1897.
1823	III	Judgments under Regulation IX of 1822, s. 4; Powers of Subordinate Collectors.	Repealed in part, XII of 1876; Regulation VII of 1828; Madras Act II of 1869.
1828	VII	Subordinate and Assistant Collectors.	Repealed in part, XII of 1876; Madras Act II of 1869.
1831	X	Minors' Estates	Repealed in part, XII of 1876; VIII of 1890.
1832	III	Limitation under Regulation IX of 1822, s. 16.	
<i>Unrepealed Madras Acts.</i>			
1865	VII	Cess for irrigation-water	
1866	II	Cattle Disease	Amended, Madras Act I of 1879.
1867	I	General Clauses Act	Repealed in part, XVI of 1874. Ceased to apply to Acts made subsequent to the commencement of Madras Act I of 1891.
1871	II	Explaining Madras Act VIII of 1865, s. 11, clause 4.	
1876	I	Assessment of Land Revenue.	
1879	I	Amending Madras Act II of 1866 (Cattle Disease).	
1882	V	Forests.	
1884	III	Amending Madras Act II of 1864 (Revenue arrears).	
	IV	District Municipalities	Repealed in part, IX of 1888 (India); amended, Madras Act III of 1897.
	V	Local Boards	Amended, Madras Act III of 1890, ss. 1—6.
1886	I	Abkari	
1888	I	Local Authorities' Loan	
1889	I	Madras Village Courts	
	IV	Madras Salt	
1890	II	Canals and Ferries	Amended, Madras Act II of 1895.
	III	Amending Madras Local Boards Act, 1884, and Madras Rent Recovery Act, 1865.	
1891	I	Madras General Clauses Act.	Amended, Madras Act II of 1896.
1893	IV	Madras Village Cess Act	
	V	Revenue Enquiries Act	
1894	I	Board of Revenue	
1897	IV	Survey and Boundaries Act, Madras.	

Books and Publications.

- (1) Standing Orders of the Board of Revenue. (4) Village and Taluk Accounts.
 (2) Manual of the District in which the officer is serving. (5) Village Officers' Manual.
 (3) Rules under the Forest and Abkari Acts. (6) Memorandum upon Salt Administration, Madras (1894).

LIST B.

General Acts of the Governor-General in Council.

1859	XIII	Fraudulent Breaches of Contract by Workmen.	Repealed in part, XVI of 1874.
1864	VI	Whipping	Repealed in part, X of 1872; XVI of 1874; X of 1882; amended, III of 1895, ss. 5 and 6.
1869	XV	Prisoners' Testimony	Repealed in part, XVI of 1874; X of 1877 amended, XI of 1889, s. 98.

Examinations for Rewards.

41. The following rules prescribed for the encouragement of the study of Oriental languages among the junior members of the Indian Civil Service and of the Statutory Civil Service, do not in any way affect the departmental examinations in law, language, &c., which these officers are required to pass according to the Lower and Higher Standards: Provided that no Civil Servant shall be permitted to appear for the High Proficiency examination until he has been examined and found qualified in both of the Standard examinations, and has obtained the requisite certificate in survey, nor for the Honors examination unless he has passed that for High Proficiency.

42. The standards of examination and the donations to be given to successful candidates shall be as follows, viz.:

LANGUAGES.		DONATIONS ON PASSING.	
	Vernacular.	Classical.	Rupees.
I—High Proficiency.	Tamil.....	.....	1,000
	Telugu.....	.....	1,000
	Canarese.....	.....	1,000
	Malayalam.....	.....	1,000
	Uriya.....	.....	1,000
	Hindustani.....	.....	1,000
II—Honors.	.....	Sanskrit.....	2,000
	.....	Persian.....	2,000
	.....	Arabic.....	2,000
	Tamil.....	.....	2,000
	Telugu.....	.....	2,000
	Canarese.....	.....	2,000
	Hindustani.....	.....	2,000
	.....	Sanskrit.....	4,000
	.....	Persian.....	4,000
	.....	Arabic.....	4,000

With certificate from the presiding Examiner.

With diploma signed by the Head of the Government of Madras.

43. A Civil Servant who has passed both Standard examinations may present himself for examination in any of the languages enumerated in Rule 42.

44. No Civil Servant shall ordinarily be permitted to appear more than twice as a candidate at any examination. But if a special recommendation be made by the examiners, a candidate will be allowed to appear at a third examination. Examinations for rewards cannot be passed piecemeal.

45. No Civil Servant shall ordinarily be permitted to present himself for the High Proficiency or Honors examinations after the expiration of ten and fifteen years,* respectively, counted from the date of his first arrival in India. No exception to this rule shall be made on account of leave or any other cause. Civil Servants may be permitted to attend the examinations after the expiration of these periods, but no reward shall be granted to them if they pass; their leave shall be limited to such time as may be necessary to enable them to attend the examination, and no extra expense shall, under any circumstances, be caused to the State. In such cases it shall be within the competence of the Government to refuse applications for permission to attend any particular examination when compliance with such applications would involve inconvenience to the public service.

46. Examinations shall be held half-yearly in January and July at Madras. Civil Servants desirous of attending examinations shall apply for leave to do so to Government at least three months before the date of examination. Civil Servants attached immediately to the Government of India shall apply for leave to the Home Department through the department of the Government of India under which they are serving, such applications being accompanied by a certificate from the local Accountant-General that the time of residence mentioned in Rule 45 has not been exceeded.

47. Civilians who are natives of India, and who have entered the service by competition, and Native Civilians appointed in India, shall not receive the donations prescribed in these rules when they merely pass in the vernacular of the district in which they were born or educated, it being left to Government to determine in each case what languages come within this definition.

48. The following is the test for the High Proficiency examination:—

I. Construing with readiness and accuracy from the undermentioned books:—

Tamil.....	1. The fourth and fifth parts of the Panchatantram.
	2. Virataparvam, (section of the Mahābhārata in prose).
	3. The Tamil Minor Poets, viz., Vakkundam or Muthurai, Nalvanbi and Nanneri.
Telugu.....	1. Vemana. As in the new edition.
	2. Vikramārka.
	3. The fourth and fifth parts of Panchatantram.

4. Rājasekhara (K. Virasalingam Pantulu).

* These periods of 10 and 15 years shall, in the case of Statutory Civilians, be counted from the date of their confirmation in the Statutory Civil Service.

Canarese.....	1. Katha Sangraha.
	2. Jaimini Bhārata, the first three Sandhis.
	3. Karnata Bhārata, the first three Sandhis of Udyogaparva.
Uriya*.....	1. Hitopodésa.
	2. Batrish Simhāsana.
	3. Rāmāyana, Bālakānda.
Hindustani.....	1. Ikhwān ūs Safa.
	2. Nasr-i-be-Nazir.
	3. Araish-i-Mahfil.
	4. Musnawiyat of Sauda.
Persian.....	1. Gulistān.
	2. Bostān.
	3. Anwārī Suhaili.

II. Translating into English, with accuracy, a passage in narrative style, not taken from the test-books.

III. Translating, with accuracy of idiom and neatness of expression, into the language in which the examination is held, an English paper in narrative style.

IV. Translating in like manner a paper of English sentences.

V. A considerable knowledge of grammar.

VI. The conversational test applied in the manner laid down in Rule 36.

49. The following is the test for the High Proficiency examination in Malayalam:—

I. *Vivid voce* translation into English of a passage taken from some difficult author.

II. Written translation into English of a passage taken from the current literature of the day.

III. Written translation of an English passage into the language.

IV. Written translation of idiomatic sentences in English into the language.

V. Conversation in the language.

VI. Reading and translating at sight manuscript in the language.

VII. Dictation, in Malayalam, of a translation made at sight from a paper in English placed before the candidate.

VIII. A paper of grammatical questions.

50. The following is the test for the Honors' examination:—

I. Construing with readiness and accuracy from the undermentioned books:—

Tamil.....	1. Subhā Parvam, (section of the Mahābhārata in prose).
	2. The first 100 stanzas of Krishnan Tudu.
	3. The first 24 chapters of Kural.
Telugu.....	1. Nitichandrika (Mithrabhédamn).
	2. Kāciyātra.
	3. Subhā Parvam of Mahābhārata.
Canarese.....	4. Aranyakānda of Rāmāyana by Bhaskara.
	5. Rājasekhara (K. Veerasalingam Pantulu).
	1. Mudra Manjusha.
Hindustani.....	2. Rājasekhharavilasa, the first two Aswaras.
	3. Sankuta Natakam (B. Mallappa, Bangalore edition).
	1. Fisanah-i-Ajaib.
Persian.....	2. Dewan-i-Atash, (first half).
	3. Kulliyet-i-Sauda.
	4. Urdu-i-Mualla of Ghalib.
	1. Akhlaq-i-Julali.
	2. Inshā-i-Abulfuzl.
	3. Sikandur Nāmah.
	4. Diwān-i-Hāfiz.

II. Translating into English with accuracy (a) two passages—one in prose and the other in poetry—selected from some difficult classical work not being a text-book, (b) a prose passage taken from the current literature of the day.

III. Translating a difficult passage from English with accuracy, elegance, and neatness of expression, and perfect correctness of spelling and grammar.

IV. Conversing (in the vernacular language) with accuracy and fluency.

V. A knowledge of grammar to a much larger extent than is required in the examination for High Proficiency.

* The examination in Uriya and Khond is held in Ganjam or Vizagapatam. Military officers in permanent Civil and Political employ in the Madras Presidency are eligible for the High Proficiency and Honors examinations. The periods fixed in the rule within which such officers may gain a reward by passing either a High Proficiency or Honors examination will be extended for very special reasons only.

Gazetted Police officers, not being Statutory Natives of India, will be eligible for rewards only for passing the High Proficiency test in the vernaculars current in this Presidency, and they will be entitled to the same rewards for doing so as members of the Indian Civil Service.

61. The following are the subjects for the Higher Standard in Arabic:—

G.O., dated 1st December 1885, No. 278, Public, I. Construing, with readiness and accuracy, from the undermentioned text-books:—
(1) *Nafhat-ul-Yaman*, 1st part.
(2) Selections from *Alif Laila*.

II. Translating accurately and with correctness of idiom and grammar not less than half an ordinary octavo page of plain English into Arabic.

III. Reading fairly and translating readily and correctly manuscripts in Arabic. These manuscripts may be selected from the proceedings of a case in Court, from reports or petitions addressed to Civil and Military authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.

G.O., Public, dated 1st May 1885, No. 1051, and Notification, *Port St. George Gazette*, 19th May 1885, Part I, page 341.

62. The following is the test for the High Proficiency examination in Arabic:—

I. *Vidē voce* translation from the undermentioned books:—
Nafhat ul Yaman.
Selections, *Alif Laila* (to be made).

II. A written translation of a previously unseen passage in the language (selected from the current literature of the day) into English.

III. A written translation of an English passage into the language.

IV. A written translation of idiomatic sentences in English into the language.

V. Conversation in the language.

VI. Reading and translating at sight manuscript in the language.

VII. Dictation, in the language in which the examination is held, of a translation made at sight from a paper in English placed before the candidate.

VIII. A paper of grammatical questions.

53. The following is the test for the Honors examination in Arabic:—

I. *Vidē voce* translation of passages from the undermentioned books:—
Hamash, 1st two books, pp. 1—109, Calcutta edition.
Timur Nāmah.
Mukamāt of Hariri, first half.
Saba Muallakat.

II. A written examination in the text-books, the papers set to include questions in grammar and prosody.

III. *Vidē voce* examination in the text-books.

IV. A written translation into English of a difficult unseen passage in prose (selected from the current literature of the day).

V. A written translation into English of difficult unseen passages in prose and verse taken from classical work.

VI. A written translation into the language in which the examination is held of a difficult passage in English.

VII. Conversing with accuracy and fluency.

VIII. Reading and translating at sight manuscript in the language.

IX. Dictation in the language in which the examination is held of a translation made at sight from a paper in English placed before the candidate.

54. The following are the tests in Sanskrit:—

FOR HIGH PROFICIENCY.

I. Reading with prosodical correctness and construing with accuracy passages selected by the examiners from the undermentioned books:—

(1) *The Hitopadesa*.
(2) *The Raghuvamsha* (the first nine cantos) expurgated edition of Pandit Iswara Chandra Vidyasagar.

II. Translation into English, with accuracy, of a passage in narrative style not taken from the text-books.

III. Translating into Sanskrit, with accuracy of idiom and neatness of expression, an English paper in narrative style.

IV. Answering with general correctness, a paper of questions on the elements of Sanskrit grammar according to European grammarians.

FOR DEGREE OF HONOR.

I. Reading with prosodical correctness and construing with accuracy passages selected by the examiners from the undermentioned books:—

(1) The first and second *Adhyāyas* of the first *Ashtaka* of the *Rigveda Samhita*.
(2) The *Kirātarguniya* (cantos I to VI and XI to XVIII inclusive), expurgated edition of Pandit Iswara Chandra Vidyasagar.
(3) *Sakuntala Nataka*.

II. Translating into English with accuracy a passage in poetry or partly prose and partly poetry, selected from some difficult work not being a text-book.

III. Translating into Sanskrit with accuracy, elegance, neatness of expression, and perfect correctness of spelling and grammar, a difficult passage from English.

IV. Answering with general correctness a paper of questions on Sanskrit grammar according to European grammarians.

55. The Honors examination shall be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

56. An Indian Civil Servant employed in Ganjam or Vizagapatam on passing the following test in Uriya shall be entitled to a reward of Rs. 1,000:—

1. *Vidē voce* translation of passages from the text-book.

Uriya—*Niti Kōtha*.

2. Written translation into English.

3. Do. do. into Uriya.

4. Do. do. of sentences and answering questions on construction, &c.

5. *Vidē voce* translation of an Uriya paper.

6. Conversation.

7. Pronunciation.

8. Hand-writing.

57. An Indian Civil Servant passing the Khond language colloquially shall be entitled to a reward of Rs. 500.

58. The following fees shall be charged for each voluntary examination:—
Rs. 15 for a minor examination.

„ 20 for examination for High Proficiency and Honors.

Examination of Officers in the Political Department.

The following rules regulate admission to and retention of appointments in the Political Department:—

I. The following are eligible for appointment to the Political Department:—

Members of the Indian Civil Service.

Officers permanently appointed to Her Majesty's Indian Army.

Natives of India specially selected.

II. Every officer appointed to the Political Department in and below the grade of Political Assistants of the first class must pass an examination in the following subjects:—

A.

(Within one year from the date of his appointment.)

* (1) INDIAN HISTORY.—The last edition of Marshman's History.

* (2) POLITICAL ECONOMY.—Fawcett's Manual.

(3) INTERNATIONAL LAW.—Wheaton's.

(4) TREATIES.—Aitchison's Treaties, Vols. III and IV, and also, if the officer is serving elsewhere than in Central India or Rajputana, the volume or portion of the work referring to the province in which he is serving.

* (5) LAW.—Markby's Elements of Law, Indian Penal Code, Criminal Procedure Code, and Indian Evidence Act.

(6) AN EXAMINATION IN URDU.—The candidate will be required to read ordinary and fairly-written Urdu and Hindi documents and to converse fluently with a native, besides interpreting and explaining without hesitation any orders that he may be directed to communicate.

B.

(Within three years from the date of his appointment.)

An examination in Arabic or Persian by the Higher Standard, or in Urdu by the High Proficiency Standard, to be passed at the Presidency, and, for the Province of British Burma, in Burmese by the High Proficiency Standard. The standard in each case to be the same as that recognised under the Civil and Military Examination rules.

III. Half-yearly examinations in the subjects mentioned under (A) will be held in April and October of each year.

* Officers who have already passed in these subjects before admission to the Civil Service or otherwise, will not be required to undergo another examination in them.

† Officers will be required to pass this examination notwithstanding that they may have already passed an examination in Urdu by the "Higher Standard" before appointment to the Political Service, but officers who have passed the "High Proficiency" test in Urdu are exempted.

‡ Officers who have already passed the Linguistic test prescribed for this examination before the Presidency Board of Examiners need not pass it again.

IV. The Head* of the Administration will, not less than a month in advance, fix the exact date on which, and the place where, the examinations will be held; will publish the same in the local Gazette, if there be one; and will send notice to all officers liable to examination.

* Resident or Governor-General's Agent.

V. Not less than a fortnight before the date fixed for examination, the Head of the Administration will appoint a Committee for the conduct of the examination, to consist of not less than two passed officers.

VI. Such Committee will frame papers of questions (to be not less than eight or more than twelve) on each of the books above-mentioned.

VII. The candidates will be allowed three hours to answer each set of questions.

VIII. To each question a number of marks will be allotted, to amount to about 100 in the aggregate. To pass the examination in each particular subject it will be necessary that the candidate obtain 60 per cent. of such aggregate maximum number of marks.

IX. When the examination is concluded, the Committee will submit to the Head of the Administration—

(1) The questions and answers.

(2) A schedule of the marks obtained by each of the candidates.

The Head of the Administration will consider the recommendation of the Committee, will decide whether the several candidates have or have not passed the required tests, and will report his decision to the Foreign Secretary within one month from date of examination. If in his opinion any officer has passed "with credit," or "with great credit," he will make a statement to that effect in the report.

X. If an officer presenting himself for examination within a year from the date of his appointment is held to have passed in at least half the subjects mentioned under (A), he will be allowed six months' grace to enable him to pass in the remaining subjects. If he fails to pass in at least half the subjects within a year, or if, having passed in half the subjects within a year, he fails to pass in the remaining subjects within the period of grace allowed to him, he will be removed from employment in the Political Department.

XI. Political Assistants will ordinarily receive no more than Rs. 400 per mensem until they shall have passed the above examination. They will then draw the full salary to which they may be otherwise entitled, subject to a certificate from the Head of the Administration that they are in all respects qualified for the efficient discharge of their duties.

XII. Examinations under (B) (except that in Urdu by the High Proficiency Standard which must be passed at the Presidency) may be conducted by the Committees assembled under Rule V, if one of the members has already passed the Higher Standard examination in Arabic or Persian, or the High Proficiency examination in Burmese; but no officer will be entitled to receive any pecuniary reward for passing the Higher Standard or High Proficiency Standard at such examinations. Rewards are granted only for examinations passed at a Presidency town under the rules prescribed for the Civil and Military Services.

In case an officer elects to pass the examination in Arabic or Persian before a local Committee, the papers will be set by the Calcutta Board of Examiners. The local Committee will see that the answers are written under such conditions as to time, &c., as may be prescribed, and the answers will then be sent to the Board of Examiners for report. The Committee will examine in the colloquial test and will take care that the officer's qualifications in this respect are thoroughly satisfactory.

XIII.—Officers failing to pass the examination under (B) within the prescribed period will forfeit their appointments, notwithstanding that they may have passed the examination under (A).

The Head of the Administration will furnish the Foreign Department on the 1st of April and the 1st of October of each year with a statement of all officers liable to examinations (A) and (B) in the following form:—

Name of candidate.	Date of appointment to the Political Department.	Number of half-yearly examinations since appointment.	Remarks showing whether candidate has passed, and if not, whether under Rule X or XIII of Notification No. dated , he has any further period of grace.

57A.—READ—the following paper:—

From Captain H. DALY, C.I.E., Deputy Secretary to the Government of India, Foreign Department, to the Chief Secretary to the Government of Madras, dated Simla, 29th September 1898, No. 1237-G.

I am directed to address you on the subject of the recruitment of members of the Indian Civil Service in the Political Department of the Government of India.

2. Under a re-organisation scheme, which will come into force with the next financial year, the strength and pay of the department will be as in the attached statement. The number of cadre appointments is 68 and, according to the standard at present aimed at, 18 should be substantively held by members of the Indian Civil Service, of whom 12 would ordinarily be in and above the grade of which Rs. 1,200 a month is the pay, and 6 below that grade. The standard strength of the department provides, in respect to military officers, a reserve and margin in addition to those substantively holding cadre posts. The reserve of civilians for leave and training is, however, maintained on the Provincial lists; and, as in the case of other appointments under the Government of India, the Government of India are entitled to expect that civilians will be available to officiate in the place of any civilians, substantively employed in the Political Department, who may be granted leave under ordinary rules. It is safe to anticipate that, when the full number of 18 civilians are substantively employed in cadre posts, at least two or three will be ordinarily absent on leave and a corresponding number of civilians could practically be provided for permanently, although there were no substantive vacancies for them in cadre posts. It is necessary to distinguish between what may be called "permanent officiating" and "casual officiating," since Local Governments can hardly be expected to agree to a system which gives a lien on appointments under them to that part of the civilian reserve which may be called "permanent officiating." To meet this list of the Political Department will include two "furlough" appointments, one on Rs. 800 and one on Rs. 600, to be given substantively to civilians who have been finally accepted for and appointed to the department, but for whom no substantive appointments in the cadre are available. The maximum of permanently appointed civilians, according to the standard, would thus be—

Substantively holding cadre posts	18
In furlough appointments	2
	20

3. Civilians and military officers enter the department under different conditions and come under different rules as to retirement. It is consequently desirable to treat them, for the purposes of appointment and promotion, as belonging to separate lists as far as conveniently possible. Accordingly, while reserving full powers of selection in respect to the highest appointments, the Government of India aim, in the matter of grade promotions, at a standard separation whereby promotions, substantive and officiating, in the line of a civilian will go to civilians, and similar steps in the line of a military officer to military men. This arrangement, which will be introduced tentatively, is designed to assimilate the salaries of civilian members of the department to the salaries of civil servants in the different provinces. It must be understood, however, that the Government of India preserve full discretion to suspend, or at any time modify, the arrangement if the application of it should, in practice, prove undesirable. Substantive appointments of civilians to the department will not, in future, be made below the grade on Rs. 600 and will ordinarily be in that grade or in the grade on Rs. 800.

4. I am to request that, with the permission of the Governor in Council, the circumstances of service in the department, as above explained, may be communicated to junior civilians now serving in the Madras Presidency, and hereafter to junior civilians on arrival in India. Civilians who wish to be regarded as candidates for political employ should submit official applications, through their immediate superiors, to the head of their Local Government or Administration. The forms attached will probably be found convenient for this purpose. The Local Government or Administration will then, if there be no objection, transmit the application to the Foreign Secretary with an opinion as to the candidate's general ability and his fitness for political employ.

ENCLOSURES.

Information to be supplied by a candidate for Political employ.

1. Name and profession of father.
2. Where educated.
3. University honours and distinctions.
4. Language qualifications, stating degree of proficiency and examinations (if any) passed in each.
5. Brief statement of how and where service has been passed.
6. Whether married or single.
7. Names of any near relatives who have served or are serving in India.
8. Names of persons, other than immediate superiors, who can testify to character and qualifications.

Date the

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Information to be supplied by his immediate superiors respecting
an applicant for Political employ.

(This form should be forwarded through the Local Government, for transmission, with remarks, to the Secretary to the Government of India in the Foreign Department.)

1. How long have you been acquainted with
- *2. Is he popular—
 - (a) with his brother British officers and in society generally?
 - (b) with those Natives of India with whom his duties or relations bring him into contact?
- *3. Do you consider that he shows tact in dealings with Natives of India?
4. Give a Medical Officer's opinion respecting his physique and general health.
5. Is he of active habits and proficient in field sports?
6. Is he a good, bad or indifferent horseman?
- *7. Do you consider him to be in general ability above, up to, or under the average of his rank and service?
8. Has in any way specially distinguished himself?
- *9. Add any general remarks you may have to offer in respect to his ability, character, &c.

Statement.

Number of appointments.	Designation.	Monthly pay.	REMARKS.
5	Residents of the 1st class, each on	Rs. 4,000	
	one on	2,750	
15	" " 2nd " three on	2,500	
	four on	2,250	
	seven on	2,000	Two to be reduced to Political Agents, 2nd class, when present incumbents vacate.
4	Political Agents, 1st class, each on	1,800	
6	" " 2nd " "	1,500	The number in this grade will be 5 when the above reductions have been made.
1	" Agent, 2nd " (additional, temporary) on	1,500	Will probably be reduced or abolished next year.
8	" Agents, 3rd class, each on	1,200	
10	" " 4th " "	1,000	
8	" Assistants, 1st " "	800	Includes one "furlough" appointment for civilians.
	" " 2nd " "	600	Do. do.
	" " 3rd " "	500	
24 (temporarily 27).	" " " "		

Note.—The above is exclusive of the local, sumptuary, frontier and language allowances which are attached to, or can be drawn in, certain appointments.

* It will be convenient if reasons are given for the replies to these questions which should usually be answered in some detail.

Examination of Officers of the Superior Grades of Police in Law and in the Vernaculars.

The following are the subjects of Departmental examination:—

Law and Departmental Orders.

	Maximum marks.	Minimum marks.
A. { The Penal Code and Special and Local Criminal Laws including Police Act ...	150	
Code of Criminal Procedure ...	100	125
B. Indian Evidence Act ...	80	40
C. Gribble and Hehir's Medical Jurisprudence, 3rd edition, except section II of chapter VIII of section V ...	80	40
D. Police Departmental Orders ...	100	60

Vernacular.

In one language such as each probationer may be required after arrival in India to take up.

(1) The test, which will be accordingly to the Lower Standard required of Assistant Collectors, will be as follows:—

	Maximum marks.	Minimum marks.
E. { Conversation ...	50	
Translation ...	30	35
Dictation ...	30	
Reading and explanation of reports ...	50	65

The above examination must be passed within two years of the Assistant's arrival in India.

(2) The test, which will be according to the Higher Standard required of Assistants, will be as follows:—

	Maximum marks.	Minimum marks.
Conversation ...	100	
Translation ...	100	70
Reading arzis ...	100	70
	100	70

The above examination must be passed by every Assistant within four years of his arrival in the country.

2. For full particulars of the nature of the above examinations, reference should be made to the rules for the examination of Assistants in the Indian Civil Service.

Native candidates selected on the results of the Competitive examination in Madras will, in regard to the Vernacular test, be required to pass the Second Class test prescribed in the notification of Government, No. 191, published in the *Fort Saint George Gazette*, dated 24th April 1894, Part I, which corresponds to the test which Deputy Collectors are required to pass after appointment. The test is the same as the Second Class test. (Vide pages 304 and 305.)

European and Eurasian candidates locally recruited will be required to pass the same Vernacular test (according to the Assistant Collectors' Lower Standard) in two languages as candidates from England. But if any of the former has taken up a vernacular language for the Competitive examination and secured half the maximum marks therein, he will only be required to pass in one other vernacular according to the Assistant Collectors' Lower Standard examination.

Candidates who have taken up one vernacular language for the Competitive examination, and have secured half the maximum marks therein, will only be required to pass in one other language according to the above standards; otherwise, it will be necessary for them to pass in two vernaculars according to the same standards. If they appear in a language which they have taken up as their optional language in the University examination, they will be declared to have passed the test herein required in that language on their satisfying the Examiners that they can read fluently and with facility manuscripts written in that language.

After confirmation as Assistant Superintendent, but before promotion to the grade of District Superintendent, officers recruited in England or appointed direct by the Government of India, and European and Eurasian officers locally recruited, must pass the test in a second vernacular according to the Lower Standard prescribed for Assistant Collectors.

Examinations in the Vernacular Languages of Southern India.

PART I.

FOR EUROPEAN AND EURASIAN OFFICERS OF GOVERNMENT.

Section 1.—Extent of Application.

1. The following rules are prescribed for the examination of European and Eurasian officers of the Civil department, who are liable to serve in any part of the Presidency, and to whom the knowledge of a vernacular language is necessary for the efficient performance of their duties, but they do not apply to the examination of certain officers in the following departments in which separate regulations exist:—

- | | |
|--|--|
| (1) Members of the Indian Civil Service. | (vii) Postal Department. |
| (2) Deputy Collectors. | (viii) Press or Printing Department. |
| (3) Officers of the Salt and Abkari Department.* | (ix) Telegraph Department. |
| (4) Officers of the Police Department. | (x) Topographical Department. |
| (5) Officers of the Educational Department. | (xi) Trigonometrical Department. |
| (6) Medical. | (xii) Officers in the Forest Department. |
| (7) Officers of the Civil Veterinary Department. | |
| (8) Officers of the Public Works Department. | |
| (9) Officers of the— | |
| (i) Account Department. | |
| (ii) Archaeological Survey Department. | |
| (iii) Geological Department. | |
| (iv) Madras Port Department. | |
| (v) Marine Survey Department. | |
| (vi) Paper Currency Department. | |

2. The vernaculars recognised for the purposes of these examinations are—

- | | | |
|-------------|---------------|----------------|
| (1) Tamil. | (3) Uriya. | (5) Malayalam. |
| (2) Telugu. | (4) Canarese. | |

Section 2.—Classification of Officers.

3. The officers concerned shall be divided into three classes:—

- (i) The first-class shall consist of officers holding appointments usually filled by officers of the Indian Civil Service.
- (ii) The second class shall consist of Subordinate Judges and District Munsifs. Native probationers recruited for employment in the superior grades of the Police Department by competition in Madras are required to pass the second-class test.
- (iii) The third class shall consist of the following officers:—
 - (a) Revenue Survey.—Superintendents, Deputy Superintendents, Assistant Superintendents, Sub-Assistants, Surveyors;
 - (b) Revenue Settlement.—Commissioner, Deputy Commissioners, Assistant Commissioners;
 - (c) Agriculture.—Deputy Director of Land Records and Agriculture, Sub-Assistant Director, Agriculture, and Stock Inspectors;
 - (d) Registration.—Registrars, Sub-Registrars;
 - (e) Courts of Law.—Chief Clerks, Presidency Magistrates' Courts, Egmore and Black Town;
 - (f) Jails.—Superintendents of Central Jails, Superintendents of District Jails (not being Medical Officers), Jailors, Deputy Jailors;
 - (g) Police.—Inspectors of Police, Sub-Inspectors of Police;
 - (h) Medical.—Assistant Surgeons, Civil Apothecaries, Hospital Assistants, Deputy Inspectors of Vaccination;
 - (i) Other Minor Departments.—Superintendent, Government Cinchona Plantations; and
 - (k) All other officers holding corresponding positions in other departments, to whom the knowledge of a vernacular is essential for the performance of their duties.

1.—OBLIGATORY EXAMINATIONS.

Section 3.—Nature of Examination—Compulsory Test—First Vernacular.

4. The first-class test shall be the same as that for the Indian Civil Service.*

5. The following is the second-class test:—

(i) Reading aloud fluently, and construing with readiness and accuracy not less than an octavo page of the undermentioned works:—

- | | |
|--------------|--|
| In Tamil ... | 1. The first three books of the Panchatantram. |
| | 2. The whole of Virata Parvam (Prose). |
| „ Telugu ... | 1. Panchatantram. |
| | 2. Vemana verses contained in Telugu selections. |

* Vide pp. 296 to 299.

- | | |
|-----------------|---|
| In Canarese ... | 1. Panchatantram. |
| | 2. Udyogaparva (the first three sandhis). |
| „ Malayalam ... | 1. Vetala Charitram. |
| | 2. Keralapazhamu. |
| | 3. Keralapati. |
| „ Uriya ... | 1. Hitopadesha. |
| | 2. Batris Singhasana. |
| | 3. Ramayana, Sundara Kanda. |

(ii) Translating in writing into English with accuracy a passage from some tolerably difficult work not being a text-book.

(iii) Translating in writing, with accuracy of grammar and idiom, into the language in which the examination is held, an English paper of somewhat difficult style relating exclusively to Indian subjects, and, as far as possible, bearing upon questions connected with the department to which an officer belongs.

(iv) Translating in like manner a paper of English sentences.

(v) Reading aloud fluently and translating correctly and readily two or three manuscripts written in a plain, running office-hand in the language in which the examination is held.

(vi) Conversing with the Examiners, or with natives of India, on such subjects proposed by them as are calculated to test colloquial facility, both as regards correct expression and knowledge of terms and phrases as commonly used by the poorer and uneducated classes.

6. The following is the third-class test:—

(i) Reading fairly and translating with accuracy an original vernacular letter or report of moderate length and difficulty in the language of the district.

(ii) Dictating an order.

(iii) Rendering into English a vernacular report read out.

(iv) Conversing with the Examiner or with natives of India on subjects likely to occur in the performance of professional duty, in the transaction of ordinary business, or in the course of every-day life. If the candidate proves his ability to comprehend readily all that is said to him and to make himself fairly intelligible, more should not be required of him.

Section 4.—Compulsory Vernacular—Period allowed—Penalty for not passing.

7. Officers of the second and third classes shall be required to pass the respective tests in the language of the district to which they may be appointed—

(i) either before entering on their duties, after appointment,

(ii) or within one year* thereafter on pain† of loss of promotion,

(iii) or within two years* thereafter on pain† of loss of appointment.‡

8. An officer of more than twelve years' standing, who, for special reasons, has been transferred from one class to another, or has been transferred into a class covered by the rules from one not so covered, and who has passed the examination previously compulsory on him, shall not be required to pass another examination.

9. It shall not be incumbent on an officer to pass in a second vernacular either on transfer from one district to another or when two vernaculars are recognised as the languages of a district.

Section 5.—Leave, Pay and Travelling Allowances.

10. An officer while absent from his office or from his station to attend an obligatory examination is considered to be on duty.

* The period allowed shall be held to extend to and include the last day of the examination immediately following the actual termination of the limits prescribed.

† The case of an officer failing to pass the compulsory examination within the limits prescribed shall be reported by the Head of the department concerned for the orders of Government.

‡ This entails forfeiture of past service under article 460 (a) of the Civil Service Regulations.

§ (i) LANGUAGE OF THE DISTRICT.—Telugu—Gódvári, Kistna, Nellore, Cuddapah, and Karnool. Tamil—South Arcot, Trichinopoly, Tanjore, Madras and Tinnevely.

(ii) Districts in which two vernaculars are recognized:—

1. Ganjam and Vizagapatam—Telugu and Uriya.
2. Bellary and Anantapur—Telugu and Canarese.
3. Chingleput, North Arcot, Salem and Madras—Tamil and Telugu.
4. Coimbatore—Tamil and Canarese.
5. Nilgiris—Tamil and Malayalam.

11. Leave may not be given under rule 10 to an officer to prepare for examination, or for recreation after examination. A reasonable time, including the day or days of examination, should be allowed for the journey to and from the place of examination, and nothing more.

12. An officer permitted to present himself at any examination which must be passed before a person is eligible for a higher subordinate appointment in any branch of the service may be allowed leave of absence for the number of days which is actually necessary to enable him to attend at the examination.

13. During this absence—which is expected to be short—no deduction will be made from the officer's allowances, unless the Head of the office finds such deduction necessary to enable him to make arrangements for carrying on the work.

14. Such leave should not be allowed more than twice for each examination (*vide* Articles 316 and 317, Civil Service Regulations).

15. An officer is entitled to travelling allowance twice, but not more than twice, for journeys to and fro, consequent on attendance at an obligatory departmental examination (*vide* article 1226, Civil Service Regulations).

16. If a candidate appears to have culpably neglected the duty of preparing himself for an obligatory examination during the period available for the purpose, the travelling allowance to which he would otherwise have been entitled under Article 1226 will be disallowed.

Section 6.—Munshi Allowance.

17. A munshi allowance of Rs. 240 to defray the cost of teachers will be given to all officers of the third class whose salary is not more than Rs. 200 per mensem on their passing the compulsory test within one year after appointment.

II.—OPTIONAL EXAMINATIONS.

Section 7.—Vernaculars to be adopted.

18. It shall be open to an officer in the second or third class, after passing the compulsory examination, to pass an equivalent test in any vernacular language, other than the language in which he has passed.

Section 8.—Leave, Pay and Travelling Allowances.

19. Permission to appear at an optional examination carries with it the grant of joining time (excluding the time allowed for preparation) to and from the place of examination besides leave for the day or days of examination.

20. Rule 20 applies to all officers of the third class appearing for the third-class test in a second vernacular.

21. An officer is entitled to travelling allowance twice; but not more than twice, for journeys to and fro, consequent on attendance at any optional examination.

Section 9.—Munshi Allowance.

22. Officers of the third class passing the third-class test in a second vernacular with the previous approval of the Heads of their departments will, irrespective of their salary, be entitled to a munshi allowance of Rs. 240 provided that the allowance shall not be drawn by any officer who shall have served for more than three years in a district in which the language in question is recognized as a principal vernacular language.

III.—REWARD EXAMINATIONS.

Section 10.—Honours Test.

23. A reward of Rs. 1,000 will be granted to an officer of the second class who may, within eight years from the date of joining his department, pass the Honours Test prescribed for members of the Indian Civil Service in the vernaculars of the districts in which he has been employed.

Note.—Deputy Collectors may come up for the Honours Test prescribed for the members of the Indian Civil Service and will be entitled to the reward of Rs. 1,000 on passing.

24. A reward of Rs. 500 will be granted to an officer of the third class who may, within five years after appointment, pass the second-class test in the vernaculars of the districts in which he has been employed.

Note.—Deputy and Assistant Commissioners, Inspectors and Assistant Inspectors of Salt and Abkari Revenue, whose compulsory examination is conducted departmentally, may come up for examination by the second-class test and will be entitled to the reward of Rs. 500 on passing.

25. The grant of these rewards is subject to the proviso that the officer concerned has not received a reward under the Military examination rules for passing in the same

* For travelling allowance to Assistant Surgeons and Medical subordinates to attend at examinations for promotion to a higher grade. (*Vide* Article 1231, Civil Service Regulations).

language by the Military High Proficiency Test and does not pass in the language of the district in which he was born or brought up, or in the language which was optional for him in the University examinations.

26. No officer shall be permitted to appear more than twice for the Reward examination except under the special recommendation of the Examiners, when he shall be allowed a third trial.

Section 11.—Leave, Pay and Travelling Allowances.

27. An officer appearing for a Reward examination will be entitled to his pay for the period* of his absence from duty, which shall not exceed the time actually required by the circumstances of the case.

28. Examination leave under this section is regulated by articles 312 to 315, and travelling allowances by Articles 1226 to 1230, of the Civil Service Regulations.

PART II.

FOR OTHER OFFICERS AS WELL AS PERSONS NOT IN THE SERVICE OF GOVERNMENT.

29. The third-class test is also open—

(a) (1) on payment of a fee of Rs. 10 to European and Eurasian officers of the Jail Department below the rank of Deputy Jailor;

(2) on payment of a fee of Rs. 15—to European and Eurasian Railway officers in the Traffic Department (in Tamil and Telugu); and

(b) irrespective of their nationality;

(1) on payment of a fee of Rs. 10—to officers of the subordinate service who have attained the rank of Tahsildar in the Revenue Department, or a corresponding grade in other departments, and who may be desirous of entering the Provincial Civil Service, not being otherwise qualified by having taken a University degree in a vernacular, or by having passed the viva voce examination of the Translation Test, Higher Grade.

(2) on payment of a fee of Rs. 15—to persons not in the service of Government who are desirous of entering the Provincial Civil Service.

30. The second or third class test shall also be open to the following persons:—

On payment of a fee of Rs. 15—Europeans and Eurasians not in the service of Government who obtain the sanction of Government to qualify for any of the appointments in the second and third classes of officers.

PART III.

PROCEDURE.

Examining Body.

31. All the above examinations shall be conducted by the Board of Examiners, who shall furnish such papers as may be required aided by District Officers.

Submission of Applications.

32. All applications for examination from candidates in the service of Government or of Railway Companies shall be forwarded through the various Heads of departments to the Secretary to the Board of Examiners.

33. (i) The sanction of Government shall be obtained for the appearance of an officer for examination for a reward.

(ii) The previous approval of the Head of the department shall be obtained for the appearance of an officer for an optional examination.

34. Applications from private candidates shall be forwarded direct to the Secretary to the Board of Examiners.

Date of Examinations.

35. Examinations shall be held twice a year, in January and July, the actual dates thereof being fixed by the President of the Board and notified in the Gazette.

Place of Examination.

36. Ordinarily all officers shall appear for examination at Madras.

Publication of Results.

37. The names of all successful candidates will be published in the Fort St. George Gazette.

38. The Secretary to the Board shall submit a separate report of the results in the case of candidates under Rule 33 to the Heads of departments concerned.

39. The President shall communicate to Government the result of every examination at which an officer shall have passed for a reward.

* This period will extend to, and include, the last day of the examination immediately following the actual termination of the limits prescribed.

NOTE.—Officers in the Agent's, Engineering and Locomotive Departments of the Madras Railway, are examined by the following tests in Tamil and Telugu:—

Lower or Colloquial Test.

Conversing intelligibly with natives on matters forming the subjects of communication between officers of the Railway and the people of the district.
The candidate will have to converse with two or three different persons.

Higher Test.

Reading and translating an original native letter of moderate difficulty.
Conversing fluently with natives on ordinary subjects.

For Commissioned Medical Officers posted to Civil Charges.

Medical officers posted to civil charges are entitled to a reward of Rupees 200 for passing a colloquial test in the language of the district within one year of appointment. The languages are to be either Tamil, Telugu, Canarese, Malayalam or Uriya. They are also entitled to a reward of Rupees 500 for passing an examination according to the Military Higher Standard test.

For Officers of the South Indian Railway.

Officers on joining the Traffic, Engineering, Locomotive and General Stores Departments of the South Indian Railway will be required to pass an examination in Tamil within two years from the date of appointment, or before promotion to a higher grade. In the case of failure to do so, the usual annual increments of salary, or promotion, to a higher grade, will not be allowed until the examination is passed.

2. Officers already in the service of the Company, and who draw less salary than Rs. 650 per mensem, will be required to pass the examination before expiry of two years from 1st August 1896. In case of failure to comply with this order, the penalties prescribed in Rule 1 will be enforced.

3. The examination will be conducted by the Board of Examiners in Madras twice a year, in January and July. The actual date will be fixed by the President, and communicated through the Agent to Heads of departments. Officers desirous of presenting themselves for examination should inform the Agent through their departmental superiors, before 1st November and 1st May, of their intention to appear before the Board at the ensuing examination.

4. The examination, which corresponds with that known as the Madras Railway "Higher Test," will comprise—

- (a) Reading and translating an original native letter of moderate difficulty.
- (b) Conversing fluently with natives on ordinary subjects.

5. A fee of Rs. 15 will be charged to each candidate for the examination, and a reward of Rs. 300 will be paid by the Company to each officer who passes.

6. On obtaining prior sanction from the Agent, Telugu may be taken up instead of, or in addition to, Tamil, but subject to the restriction that the reward shall not be paid if there are two officers in the department at the time who have already drawn it.

7. The reward will not be paid unless claimed within four months after the date of passing the examination.

For Bank Agents and Accountants.

Each Agent and Accountant will be required to pass, within a period of twelve months, an examination in the vernacular of the district in which he is located according to the following test:—

- 1st.—Reading and translating an original native letter of moderate difficulty.
- 2nd.—Conversing fluently with natives on ordinary subjects.

Each employe who passes in twelve months will be granted a moonshee allowance of Rupees 180, and the circumstance will always be considered in making promotions. The moonshee allowance will not be granted unless the examination is passed within the year, but the test will nevertheless be demanded.

On the transfer of an Agent or Accountant to a branch where a different vernacular language exists, he will be required, under the same conditions, to pass the test in that language.

Bank's Agents are allowed to qualify in Hindustani under G.O., Financial, No. 475, dated 22nd October 1872.

* Ability of the officer concerned to express himself clearly and to understand what is said to him on the same topic connected with the duties he has to perform, sufficient to afford proof that he is competent to conduct such duties without the aid of an interpreter.—G.O., dated 1st August 1892, No. 532, Public.
† This Board also conducts the examination of the employes of the Southern Mahratta Railway in Canarese, Tamil and Telugu. (G.O., No. 305 R., dated 5th June 1897.)

For the Examination of European and Eurasian Forest Officers.

Section 1.—Extent of Application.

1. The following rules are prescribed for the examination of European and Eurasian officers of the Madras Forest Department, who are liable to serve in any part of the Presidency and to whom the knowledge of a vernacular language is necessary for the efficient performance of their duties.

2. The vernaculars recognised for the purposes of these examinations are—

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|-------------|---------------|----------------|
| (1) Tamil. | (3) Uriya. | (5) Malayalam. |
| (2) Telugu. | (4) Canarese. | |

Section 2.—Enumeration of Officers and Classification of Tests.

3. The officers shall consist of Conservators, Deputy and Extra Deputy Conservators, Assistant and Extra Assistant Conservators and Rangers.

4. The examinations shall be divided into two classes "obligatory" and "optional." The "optional" shall further be sub-divided into the "Ordinary" test and the "Honours" test.

I.—OBLIGATORY EXAMINATIONS.

Section 3.—Nature of Examination—Compulsory Test.

5. The obligatory examination shall be the same as the third-class test prescribed in G.O., No. 274, Public, dated 15th March 1897. See page 305.

(i) Reading fairly and translating with accuracy an original vernacular letter or report of moderate length and difficulty in the language of the district.

(ii) Dictating an order.

(iii) Rendering into English a vernacular report read out.

(iv) Conversing with the examiner or with natives of India on subjects likely to occur in the performance of professional duty, in the transaction of ordinary business, or in the course of every-day life. If the candidate prove his ability to comprehend readily all that is said to him and to make himself fairly intelligible, more should not be required of him.

Section 4.—Compulsory Vernacular—Period allowed—Penalty for not passing.

6. Officers shall be required to pass their tests in the language of the district to which they may be appointed—

(i) either before entering on their duties, after appointment,

(ii) or within one year* thereafter on point of loss of promotion,

(iii) or within two years* thereafter on point of loss of appointment.

7. An officer of more than twelve years' standing, who, for special reasons, has been transferred to the Madras Forest Department from any other department in Madras or from the Forest Department in any other province, and who has passed the examination previously compulsory on him, shall not be required to pass another examination.

8. It shall not be incumbent on an officer to pass in a second vernacular either on transfer from one district to another or when two vernaculars are recognized as the languages of a district.

Section 5.—Leave, Pay and Travelling Allowances.

9. An officer while absent from his office or from his station to attend an obligatory examination is considered to be on duty.

10. Leave may not be given under rule 9 to an officer to prepare for examination, or for recreation after examination. A reasonable time, including the day or days of

* The period allowed shall be held to extend to and include the last day of the examination immediately following the actual termination of the limits prescribed.

† The case of an officer failing to pass the compulsory examination within the limits prescribed shall be reported by the Head of the department concerned for the orders of Government.

‡ This entails forfeiture of past service under Article 460 (a) of the Civil Service Regulations.

§ (1) LANGUAGE OF THE DISTRICT.—Telugu—Gódvári, Kistna, Nellore, Cuddapah, and Kurnool. Tamil—South Arcot, Trichinopoly, Tanjore, Madura and Tinnevely.

(ii) Districts in which two Vernaculars are recognized—

1. Ganjam and Visagapatnam—Telugu and Uriya.
2. Bellary and Anantapur—Telugu and Canarese.
3. Chingleput, North Arcot, Salem and Madras—Tamil and Telugu.
4. Coimbatore—Tamil and Canarese.
5. Nilgiris—Tamil.

examination, should be allowed for the journey to and from the place of examination, and nothing more.

11. An officer permitted to present himself at any examination which must be passed before a person is eligible for a higher subordinate appointment in any branch of the service may be allowed leave of absence for the number of days which is actually necessary to enable him to attend at the examination.

12. During this absence—which is expected to be short—no deduction will be made from the officer's allowances, unless the head of the office finds such deduction necessary to enable him to make arrangements for carrying on the work.

13. Such leave should not be allowed more than twice for each examination. (Vide section 68 of the Madras Forest Code.)

14. An officer is entitled to travelling allowance twice, but not more than twice, for journeys to and fro, consequent on attendance at an obligatory departmental examination. (Vide Article 1226, Civil Service Regulations.)

15. If a candidate appears to have culpably neglected the duty of preparing himself for an obligatory examination during the period available for the purpose, the travelling allowance to which he would otherwise have been entitled under Article 1226 will be disallowed.

Section 6.—Munshi Allowance.

16. A Munshi allowance of Rs. 240 to defray the cost of teachers will be given to all officers whose salary is not more than Rs. 200 per mensem on their passing the compulsory test within one year after appointment.

II.—OPTIONAL EXAMINATIONS—ORDINARY TEST.

Section 7.—Vernaculars to be adopted.

17. It shall be open to an officer, after passing the obligatory examination, to pass an equivalent test in any vernacular language, other than the language in which he has passed.

Section 8.—Leave, Pay and Travelling Allowances.

18. Permission to appear at an optional examination carries with it the grant of joining time (excluding the time allowed for preparation) to and from the place of examination besides leave for the day or days of examination.

19. Rule 18 applies to all officers appearing for the test in a second vernacular.

20. An officer is entitled to travelling allowance twice, but not more than twice, for journeys to and fro, consequent on attendance at any optional examination.

Section 9.—Munshi Allowance.

21. Officers passing the "Ordinary" optional test in a second vernacular with the previous approval of the Board of Revenue will, irrespective of their salary, be entitled to a munshi allowance of Rs. 240 provided that the allowance shall not be drawn by any officer who shall have served for more than three years in a district in which the language in question is recognized as a principal vernacular language.

III.—OPTIONAL EXAMINATIONS—HONOURS TEST.

Section 10.—Nature of Examination.

22. The "Honours" test shall be the same as the second-class test prescribed in G.O., No. 274, Public, dated 15th March 1897. (Vide pages 304 and 305.)

Section 11.—Reward.

23. A reward of Rs. 500 will be granted to an officer who may, within five years after appointment, pass the "Honours" Test in the vernaculars of the districts in which he has been employed.

24. The grant of this reward is subject to the proviso that the officer concerned has not received a reward under the Military examination rules for passing in the same language by the Military High Proficiency Test and does not pass in the language of the district in which he was born or brought up, or in the language which was optional for him in the University examinations.

25. No officer shall be permitted to appear more than twice for the Reward examination except under the special recommendation of the Examiners, when he shall be allowed a third trial.

Section 12.—Leave, Pay and Travelling Allowances.

26. An officer appearing for a Reward examination will be entitled to his pay for the period* of his absence from duty, which shall not exceed the time actually required by the circumstances of the case.

* This period will extend to, and include, the last day of the examination immediately following the actual termination of the limits prescribed.

27. Examination leave under this section is regulated by section 68 of the Madras Forest Code, and travelling allowances by articles 1226 to 1230 of the Civil Service Regulations.

PART II.

Examining Body.

28. All the above examinations shall be conducted by the Board of Examiners, who shall furnish such papers as may be required aided by District Officers.

Submission of Applications.

29. All applications for examination shall be forwarded, through the Collector of the district and the Conservator of the Circle, to the Secretary to the Board of Revenue, who will communicate accepted applications to the Board of Examiners.

30. (i) The sanction of Government shall be obtained for the appearance of an officer for examination for a reward.

(ii) The previous approval of the Board of Revenue shall be obtained for the appearance of an officer for an optional examination.

Date of Examinations.

31. Examinations shall be held twice a year, in January and July, the actual dates thereof being fixed by the President of the Board of Examiners and notified in the Gazette.

Place of Examination.

32. Ordinarily all officers shall appear for examination at Madras.

Publication of Results.

33. The names of all successful candidates will be published in the Fort St. George Gazette.

34. The Secretary to the Board of Examiners shall submit a separate report of the results to the Board of Revenue.

35. The President shall communicate to Government the result of every examination at which an officer shall have passed for a reward.

Examination of Officers in the Forest Department in Law and Revenue.

(B) Examination in Law.—The following are the subjects required for the examination in law:—

- (1) The Madras Forest Act, 1882, with such notifications or rules, general or special, as have been made thereunder, and are applicable to the district.
- (2) The Land Acquisition Act, 1894.
- (3) The Madras Boundaries Act, 1860, and Act II of 1884.
- (4) The Easements Act, 1882.
- (5) The Cattle Trespass Act, 1871.
- (6) The Penal Code, selected chapters—

- | | |
|---|--|
| I. Introduction. | X. Contempt of the lawful authority of public servants. |
| II. General explanations. | XI. False evidence, and offences against public justice. |
| III. Punishments. | XVII. Offences against property. |
| IV. General exceptions. | XVIII. Offences relating to documents and to trade and property marks. |
| V. Abetment. | XXIII. Attempt to commit offence. |
| IX. Offences by, or relating to, public servants. | |

For this examination simple questions will be framed by the Board of Examiners in such a manner as not to involve points of difficulty, but rather to show the possession or want of a general and intelligent acquaintance with the Acts and their bearing on forest work. Two papers will usually be given, and the officer under examination will be expected to answer the questions without book.

(C) Examination in Revenue.—The examination in Revenue will bear on the following subjects:—

I. Standing Orders of the Board of Revenue (Nos. 1 to 39, 141 to 150, and 277 to 285). * Two papers will be prepared by the Board of Examiners. They should not contain difficult questions, and should be prepared so as to refer chiefly to subjects in which the land revenue and tenures of the district or districts are connected with forest administration.

(D) Examination in Procedure and Accounts.—The examination in this subject will be both written and oral, and will embrace the Forest Code, the Civil Service Regulations, and the rules regarding the general conduct of business in the Forest department. For the examinations in subjects (C) and (D) the use of books will be allowed.

* Old edition.

For Deputy Collectors.*

Notification No. 42, dated Ootacamund, July 2, 1891.

The notification relating to the examination of Deputy Collectors in the vernacular languages of Southern India, dated 26th January 1891, No. 4, published in the *Fort St. George Gazette* of the 3rd February 1891, Part I, page 69, has been amended as follows and is republished for general information:—

His Excellency the Governor in Council resolves to prescribe the following rules for the examination of Deputy Collectors in the vernacular languages of Southern India.

2. The examination will be styled the Compulsory Vernacular Test for Deputy Collectors.

3. The test is the second-class test. (Vide pages 304 and 305.)

4. All persons appointed to the post of Deputy Collector will be required to pass by this test in two languages, except such as are graduates and undergraduates of the Madras University and have taken up a vernacular as their optional language in the University examination. These latter will be required to pass in only one vernacular other than the optional language of their University examination. They will, however, not be declared to have passed the test in the second vernacular unless they satisfy the examiner that they can read fluently and with facility manuscripts written in the vernacular in which they are exempted from passing.

5. The examination will be held half-yearly at Madras for the Tamil, Telugu, Canarese and Malayalam languages, and in the Gajam and Vizagapatnam districts for the Uriya language, on the third Wednesday of January and on the third Monday of July, or at such time as the Board of Examiners, by whom the examination will be conducted, may direct.

6. All persons now on the list of Deputy Collectors, who did not hold confirmed appointments as such on the 6th October 1890, will be required to qualify by the test prescribed in para. 3 above within a year from the date of the first half-yearly examination, and all persons who may hereafter be appointed to the grade of Deputy Collectors, within a year from the date of the half-yearly examination next succeeding their appointment. An additional year will be allowed to those who have to pass in two languages. Any person failing to pass his examination within the prescribed time will be required to vacate his appointment in the grade unless the period is extended by special order of Government.

7. Officers will be entitled to leave and travelling allowance according to the Civil Service Regulations.

8. European and Eurasian Deputy Collectors will no longer be permitted to present themselves for examination by the second-class test under the rules as per notification published in the *Fort St. George Gazette* of the 11th November 1879, Part I, page 764, which rules are hereby cancelled so far as they relate to the examination of Deputy Collectors in the vernaculars.

9. No fee is required to be paid for admission to this examination.

10. Applications for admission to this examination shall be submitted to the Board of Examiners through the Board of Revenue (Land Revenue).

For Europeans and Eurasians serving in the Education Department.

NOTIFICATION.

In supersession of the Notification, dated the 20th April 1888, His Excellency the Governor in Council resolves to prescribe the following tests and rules for the study of oriental languages by European and Eurasian officers of the Madras Educational Department:—

1. The officers concerned are:—

(I) Officers of the superior service.

(II) Teachers or inspecting officers belonging to the Subordinate service.

* European and Eurasian Deputy Collectors are examined in the vernaculars by the Higher and Lower Standards under the rules prescribed for members of the Indian Civil Service.—Vide G.O., Nos. 768, 769, Public, dated 17th June 1897.

Native Subordinate Judges and District Munsifs are required to pass in two languages by the test laid down in Rule 3. Subordinate Judges and District Munsifs are required to pass this test within a year from the date of the half-yearly examination next succeeding their appointment, an additional year being allowed to those who have to pass in two languages. An officer failing to pass the examination within the prescribed time will be required to vacate his appointment in the grade unless the period is specially extended by Government.—G.O., Nos. 351, 352, Public, dated 29th March 1897, and High Court Circular, Dis. No. 1872, dated 1st November 1897.

Compulsory Examinations.

2. Every officer of the above classes who is engaged in teaching, shall pass a compulsory examination in one, and every officer who is engaged in inspection, shall pass a compulsory examination in two of the following languages, namely:—

- | | | |
|-------------|----------------|-----------------|
| (1) Tamil. | (3) Canarese. | (5) Uriya. |
| (2) Telugu. | (4) Malayalam. | (6) Hindustani. |

3. In the case of inspecting officers, one of the two languages shall be either Tamil or Telugu. An officer who has taken his B.A. degree in one of the languages specified, shall not be required to pass the compulsory test in that language, though, if he is engaged in the work of inspection, he must pass the test in a second language.

4. The compulsory examination shall comprise the following tests:—

- (1) Ability to translate, in writing and *read voce*, from the vernacular language into English, passages selected from readers in use in the second and third standards of primary schools, and to answer questions of moderate difficulty on idiom and grammar. The readers shall be prescribed and notified in the *Fort St. George Gazette* not less than two years before the examination.
- (2) Ability to translate, in writing and *read voce*, from English into the language concerned, a moderately easy passage from a standard English author in simple narrative style.
- (3) Ability to converse in the language concerned with a native unacquainted with English on a subject of ordinary difficulty.

5. Every officer must pass the compulsory test in the first language within two years of the officer's entry into the department, and every officer engaged in work of inspection must also pass the test in the second language within four years of the officer's entry into the department. In the case of an officer transferred from teaching to inspecting work, after he shall have passed the test in the first language, the test in the second language must be passed within two years of the date of such transfer, provided that such officer may be allowed four years from his first entry into the department. The latest date for passing the test as above provided shall be the date fixed for the periodical examination immediately following the expiry of the two or four years, as the case may be.

6. If an officer passes the test in his first language in twelve months from the date of his entry into the department, he shall be entitled to a munshi allowance of Rs. 240; and if he is engaged in work of inspection and passes in a second language within the second twelve months from the date of his entry into the department, or within twelve months of the date of his transfer to inspection work, he shall be entitled to a further munshi allowance of Rs. 240.

7. An officer shall be granted examination leave and travelling allowance in accordance with the Civil Service Regulations for attending the compulsory test examination, provided that he shall not be granted travelling allowances more than twice for each language.

8. An officer may appear for the compulsory test in more than two languages and at any period of his service, but he shall be entitled to examination leave and travelling allowance only on the occasions on which he passes.

9. An officer may present himself for examination in two, but not in more than two, languages at the same periodical examination.

10. The examination shall be conducted by the Board of Examiners.

11. The examination shall ordinarily be held at Madras in the months of January and July, on such dates as the Board of Examiners may fix.

12. These rules apply to all officers who entered the Madras Educational Department on or after the 1st January 1890, and officers who were, under Rule I of the notification of the 24th March 1888, required to pass in the vernacular language of their district or division, and have not as yet so qualified, must qualify under this test to entitle them to promotion on increased pay. An officer not serving under special covenant who fails to pass the prescribed test within the time fixed in Rule 5, shall be removed from the department, unless the period be extended by special order of Government. An officer serving under special covenant shall be dealt with under the conditions of his covenant.

12A. The compulsory test will be open to persons not in the service of Government on payment of a fee of Rs. 15.—(G.O., No. 669, Educational, dated 30th October 1896.)

Optional Examinations.

13. In addition to the compulsory tests above prescribed, officers of the classes specified in rule 1 shall be allowed to present themselves for the following optional examinations for reward, subject to the conditions hereinafter mentioned.

14. These examinations, and the rewards to be given to successful candidates, shall be as follow:—

I.—The High Proficiency examination in the following languages:—

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|--------------|----------------|--------------|
| 1. Tamil, | 4. Malayalam, | 7. Sanskrit, |
| 2. Telugu, | 5. Uriya, | 8. Persian, |
| 3. Canarese, | 6. Hindustani, | 9. Arabic, |

the reward for passing in which shall be, in each case, Rs. 1,000 for officers belonging to Class I, and Rs. 600 for officers belonging to Class II, (as specified in Rule 1 above).

II.—The Honors examination in the following languages:—

- | | | |
|--------------|----------------|------------|
| 1. Tamil, | 4. Hindustani, | 7. Arabic, |
| 2. Telugu, | 5. Sanskrit, | |
| 3. Canarese, | 6. Persian, | |

the reward for passing in which shall be Rs. 1,500 for a vernacular language, and Rs. 2,000 for Sanskrit, Persian and Arabic.

15. Every officer in Class I or II, as specified in Rule 1 above, shall be eligible for the High Proficiency examination, but only officers of the Indian Educational Service shall be eligible for the Honors examination. No officer shall appear for the Honors examination in any language unless he shall have previously passed the High Proficiency examination in that language.

16. An officer shall not appear for the High Proficiency or the Honors examination until he shall have passed the compulsory test in vernaculars prescribed by the foregoing rules. If a graduate of an Indian University, he shall not be allowed to appear for the High Proficiency or the Honors examination in the language which he has taken up as his second language at his degree examination.

17. No officer shall ordinarily be permitted to appear for the High Proficiency or the Honors examination more than twice. But if a special recommendation be made by the Examiners an officer may be permitted to appear a third time.

18. An officer, who has been wholly educated in Europe, shall not be permitted to present himself for the High Proficiency or the Honors examination, after the expiration of ten and fifteen years, respectively, from the date of his first arrival in India. An officer, who has been educated in India, shall not be permitted to present himself for the said examinations after the expiration of the same periods, respectively, from the date of his first appointment to the public service. Provided that officers of either description may be permitted to present themselves either for the High Proficiency or Honors examination after the expiration of the periods above specified, but they shall be entitled to no rewards if they pass.

19. The examinations will ordinarily be held half-yearly at Madras, in January and July, or at such time as the Board of Examiners, by whom the examinations shall be conducted, shall direct.

20. No officer shall receive a reward for passing an examination in more than two languages, one of which must be a vernacular language.

21. No officer educated in India shall receive a reward for passing in a language which was his second language in the highest general education test which he has passed.

22. Officers appearing for these examinations shall be entitled to travelling allowance to and from the place of examination only on the occasion on which they are declared to have passed.

23. The tests for the High Proficiency and Honors examinations are those prescribed for members of the Indian Civil Service. (Vide pages 296 to 299.)

24. The Honors examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

25. A fee of Rs. 20 shall be paid by each candidate for the High Proficiency and Honors examination.

Examination of Cantonment Magistrates in Law.

The test for the Cantonment Magistrates' examination:—

Preliminary or Lower Standard Test.

The Indian Penal Code.
The Code of Criminal Procedure.
The Indian Evidence Act.

The Mofussil Small Cause Courts Act.
The Chapters and Sections of the Civil Procedure Code mentioned in the first Schedule to Act X of 1888.

The Police Act.

The Cantonments Act and Rules

With books.

Without books.

The Higher Standard examination will embrace the same subjects as those prescribed for the Lower Standard, but the papers will be of a more difficult character, as nearly as possible equal to the Higher Standard prescribed for Junior Civilians, and in this examination the candidates will not be allowed the aid of books.

The Examinations of Military Candidates Conducted by the Board of Examiners.

* Lower Standard in Urdu.

(I) A *vice versa* translation from Part I of *Vaqiat-i-Hind*, (Selections from Indian History) into English.

(II) A written translation of a simple piece of English into Urdu.

(III) Reading a simply written manuscript.

(IV) Conversation of a simple character, with special attention to the candidate's power to give clear and intelligible directions on matters connected with his duties, and to elicit information for purposes of reconnaissance, &c.

Lower Standard in Persian.

Those only who have passed the Higher Standard in Urdu will be eligible as candidates for the Lower Standard in Persian.

The test for the examination will be as follows:—

(a) Reading and construing Books I to IV of the *Gulistan* as contained in the *Iqd-i-Gul* (omitting all Arabic phrases and all poetry, whether in Persian or Arabic).

(b) Conversing with the Examiners or natives with fluency and with such correctness of pronunciation, grammar and idiom, as to be at once intelligible.

(c) Manuscript reading and translating as laid down for the Higher Standard in Urdu, but the documents should be specially selected for simplicity of language.

The reward for passing the examination will be Rs. 180.

* Higher Standard in Urdu.

The following is the test:—

(a) Written translation of half a page of the *Vaqiat-i-Hind*, (Sections from Indian History) the whole into English.

(b) Written translation of English into Urdu.

(c) Reading and translating an Urdu manuscript.

(d) Conversation with an educated native, special attention being paid to pronunciation.

Higher Standard in Tamil, Telugu, Canarese and Malayalam.

Officers may present themselves for these examinations without passing either the Higher or Lower Standard examination in Urdu.

Any candidate passing an examination under the preceding para. will be entitled to receive a donation of Rs. 500.

The examinations in Tamil, Telugu, Canarese and Malayalam will be held half-yearly, on the first Monday of January and July, in such place at Madras as the President of the Board of Examiners may appoint, and at out-stations where the assembly of a Committee is practicable. Applications for such examinations are to be made to the Secretary to the Board of Examiners through the General Officers Commanding Districts, by such date as may be fixed by the Board in the Circular issued on each occasion.

The following are the text-books. They must be construed with readiness and accuracy:—

Telugu ... *Telugu Selections, excluding Vemana Verses.*

Tamil ... *Kathamajer.*

Canarese ... *Adachi Soobha Rao's Canarese Selections.*

... *Kathamajer.*

Malayalam ... *Pathamala, Part I, pp. 1—72 inclusive.*

... *Panchatantram, Book I.*

The following are the tests:—

I.—Construing with readiness and accuracy from the prescribed text-books.

II.—Translating accurately and with correctness of idiom and grammar not less than half an ordinary octavo page of plain English into the language of examination.

III.—Reading fairly and translating readily and correctly manuscripts in the language of examination.

These MSS. may be selected from the proceedings of a case in Court, from reports and petitions addressed to civil or military authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. They should not be written with

* Examinations at Madras are held on the first Monday in each month (not being the first day of the year). Examinations in the mofussil are held on the first or second Monday in January (not being New Year's day), April, July and October.

the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written character generally employed.

IV.—*Viva voce* translation into the language of a paper of English sentences, and conversing with the examiners, or, in their presence, with persons selected by them, with fluency and such correctness of pronunciation, grammar and idiom, as to be at once intelligible.

Warrant officers, non-commissioned officers and soldiers on passing the prescribed examination in these languages are eligible to receive the rewards sanctioned for commissioned officers.

Higher Standard in Uriya and Persian.

The following are the test-books to be used in the examinations. They must be construed with readiness and accuracy:—

Persian	1. Iqd-i-Gul.—Books I to IV of the Gulistan of Shaikh Sadi of Shiraz, and such portion of the Anwar-i-Suhaili, (omitting Arabic poetry) as is contained therewith in the Iyd-i-Gul, published by the Board of Examiners, Calcutta.
	2. Iqd-i-Manzum.—A selection from the Bostan of Shaikh Sadi of Shiraz, published by the Board of Examiners, Calcutta.
Uriya	{ Hitopadesha.
	{ Batris Singhāsana.

The following are the subjects of examination for the Higher Standard:—

- Construing, with readiness and accuracy, from the prescribed text-books.
- Translating accurately and with correctness of idiom and grammar, not less than half an ordinary octavo page of plain English into the language in which the examination is held.
- Reading fairly and translating readily and correctly manuscripts in the above languages. These manuscripts may be selected from the proceedings of a case in Court, from reports and petitions addressed to civil and military authorities, from letters passing between natives of India in the ordinary course of business, or from private correspondence. They should not be written with the clearness of a printed book, nor yet in a very cramped or crabbed hand, but in such a manner as fairly and honestly to represent the written characters generally employed.
- Viva voce* translation into the language of a paper of English sentences, and conversing with the Examiners or with natives of India with fluency, and with such correctness of pronunciation, grammar and idiom, as to be at once intelligible.

Any candidate passing an examination in Persian and Uriya will be entitled to receive a donation of Rs. 500 for each language.

High Proficiency in Tamil, Telugu and Canarese.

Every candidate offering himself for examination in any of the undermentioned languages will, after passing the examination in such language, according to the higher standard, as above, be permitted to offer himself for further examination in the same language, for the purpose of obtaining a certificate of high proficiency.

Tamil.	Telugu.	Canarese.
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The following is the high proficiency test for Tamil, Telugu and Canarese:—

- Reading aloud, fluently, and construing with readiness and accuracy, not less than an octavo page of the text-books:—
Tamil.—The first three books of the Panchatantram and the whole of Verada Parvam (prose).
Telugu.—Panchatantram and Vemana verses contained in Telugu Selections.
Canarese.—Panchatantram and the first three Sandhis of Udyogaparva of the Canarese Mahabharata.
- Translating in writing into English, with accuracy, a passage from some tolerably difficult work, not being a text-book.
- Translating in writing, with accuracy of grammar and idiom, into the language of examination, an English paper of somewhat difficult style, relating exclusively to Indian subjects either historical, police or revenue, with the addition of extracts from proclamations, treaties or portions of the Penal Code.
- Translating in like manner a paper of English sentences.
- Reading aloud fluently and translating correctly and readily two or three manuscripts in the language of the examination. These manuscripts to be selected as in the Higher Standard examinations.

VI.—Conversing with the Examiners or with natives of India, in the presence of the examiners, on such subjects selected by them as are calculated to test the candidate's colloquial facility both as regards scholarlike expression and knowledge of terms and phrases commonly used by the poorer and uneducated classes. The oral translation of the proceedings of a general court-martial should form a portion of this test.

Every candidate who shall pass an examination for a certificate of High Proficiency as above, will be entitled to receive a donation of Rs. 1,500.

Warrant and non-commissioned officers and soldiers are eligible to receive the reward sanctioned for commissioned officers.

High Proficiency in Uriya, Persian and Urdu.

The following are the subjects for the High Proficiency examination:—

(a) *Viva voce* translation from the undermentioned books with questions arising out of the passages given:—

Uriya	{ Hitopadesha.
	{ Batris Singhāsana.
Persian	{ Rāmāyana Sundara Kandā.
	{ Gulistan.
Urdu	{ Bostan.
	{ Mirza Hairat's translation of Malcolm's History of Persia, Vol. II.
	{ Ikhwān-ūs-Safā.
	{ Nasr-i-be-Nazir.
	{ Arāsh-i-Mahāl.
	{ Musnawiyat of Sauda.

- A written translation of a previously unseen passage in the language (to be selected from the current literature of the day in all languages) into English.
- A written translation of an English passage into the language.
- Conversation in the language.
- Reading and translating at sight manuscript in the language.
- Dictation in the language of a translation made at sight from a paper in English placed before the candidate.
- A paper of grammatical questions.

Warrant officers and soldiers of all ranks, on passing the high proficiency examination in any of the above-mentioned languages, are entitled to receive the donation prescribed. A candidate, for passing the High Proficiency examination, must obtain a minimum of 60 per cent. of the total number of marks and a minimum of 45 per cent. of the marks in each subject.

The following are the rewards obtainable:—

High Proficiency...	{ Uriya ... 1,000	} With certificate from the presiding Examiners.
	{ Persian ... 2,000	
	{ Urdu ... *1,500	

Examination for Degree of Honor.

(a) The following are the subjects for the Honors examination:—

Persian	{ Akhlak-i-Jalāli	} Edition recently published and available at the library of the Board of Examiners.
	{ Inshā-i-Abū Fazl.	
	{ Shah Namah, one vol., or about one-fourth of the whole.	
	{ Diwān of Hāfiz.	
Urdu	{ Fisanal-Ajaib.	} Edition recently published and available at the library of the Board of Examiners.
	{ Dewan of Atash—first half.	
	{ Kulliyat of Sauda.	
	{ Urdu-i-Mualla of Ghalib.	

- A written examination in the books; the papers set to include questions on grammar including philology and prosody.
- A *viva voce* examination in the books.
- A written translation into English of a difficult unseen passage in prose (to be selected in all languages from the current literature of the day).
- A written translation into English of a difficult unseen passage in verse.
- A written translation into the language of a difficult passage in English.
- Conversing with accuracy and fluency.
- Reading and translating at sight a difficult manuscript in the language.
- Dictation in the language of a translation made at sight from a paper in English placed before the candidate.

* If the examination is passed within 10 years' service and Rs. 1,000 if it is passed after 10 and before 20 years' service.

Examinations for a degree of Honor will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

Successful candidates for the degree of Honor are to be arranged in two divisions according to the number of marks obtained. For the first division, a candidate must obtain 80 per cent. of the marks all round, and not less than 60 per cent. in any one paper; for the second division he must obtain 60 per cent. all round and not less than 45 per cent. in each paper. Those passing in the first division will, in addition to the donation authorized in A. R. I., Vol. I., Part I, be presented with a gold medal by the Government of India. The medal will be given even if the candidate is debarred by length of service from obtaining the pecuniary reward. Those passing in the second division will be allowed the necessary leave and travelling allowances only, which are not allowed them a second time, should they elect to compete again for a degree of Honor.

The names of those passing in the first division will alone be published in General or Command Orders.

Those passing by the second division are to receive a certificate to that effect, from the Secretary, Board of Examiners, concerned.

The following are the rewards obtainable:—

Degree of Honor...	{ Urdu ... 2,000... }	{ With diploma from the Government of India.
	{ Persian ... 4,000... }	

The rewards for the Higher Standard (other than Hindustani) and for High Proficiency are only passed to an officer whose actual residence in India (including Burma and the Straits, and exclusive of periods passed on leave beyond Indian limits) does not exceed 10 years. The rewards for degree of Honor in Persian and Urdu are given to officers whose period of actual residence in India as above does not exceed 20 years. The limit of residence in India laid down by this rule may be extended at the discretion of the local Government in special cases, where an officer may show proficiency in the acquisition of the language of any district which he has not had the facility of studying until he has been close upon the prescribed time in India.

GOVERNMENT EXAMINATION RULES.

PRIMARY EXAMINATION.

NOTIFICATION.

Ootacamund, July 22, 1899.

No. 50.—The following revised notification relating to the Primary Examination is published for general information:—

1.—An examination, to be styled the Primary Examination, shall be held annually in the several subjects hereinafter mentioned. The examination shall ordinarily be held in the months of November and December at such places as may be notified from time to time. Candidates from sessional schools may be examined at any time in the year as soon as practicable after the close of the session.

2. The examination is intended to promote and encourage primary education and also to test the fitness of candidates for the lower grades of the Public Service, and of teachers for admission to primary training schools. It shall also ordinarily serve as the examination for results grants in the fourth standard of schools registered for aid on the results grant system.

3. The examination shall be under the control of the Commissioner for Government Examinations, and shall be conducted by Boards of Examiners appointed by the Commissioner.

Each Board of Examiners shall ordinarily consist of a Chairman, and not less than six members, of whom three, namely, the Assistant Inspector of Schools, when not Chairman, and the Sub-Assistant Inspectors of Boys' and Girls' Schools within their ranges, shall hold office *ex-officio*.

Each Board shall ordinarily hold office for three years; but the Commissioner may, at his discretion, remove any member and appoint another in his stead, and may appoint temporary additional members to conduct the examination in industrial subjects.

Not fewer than two members of a Board shall be present during an examination.

To whom open. 4. The examination shall be open to—

(i) Pupil candidates—

Pupils who, during the six months (in the case of night schools, four months) preceding the examination, have been studying continuously in the fourth

standard or class of a school for general education which has been registered for aid on the results grant system.

A pupil candidate reported by the Head of his school to have left without permission or to have been dismissed shall be debarred from appearing.

(ii) Private candidates—

(1) Persons who are certified by an Inspecting officer to be actually engaged in teaching as a profession, or who have attended a training or a sessional school.

(2) Pupils of the fourth standard in recognized primary schools other than those registered for aid on the results grant system and pupils of any form in recognized secondary schools.

(3) Persons certified by an Inspecting officer or by the head of a recognized school not to have been pupils of any recognized or unrecognized school from the beginning of the official year in which the examination takes place.

(4) Persons, whether pupils of industrial schools or not, bringing up industrial subjects.

Provided that no person shall be eligible to appear unless he is certified either to have had small-pox or to have been vaccinated.

5. Applications for admission to the examination shall be made on printed forms to be had from the Chairman of the Board. These applications

Form, time and mode shall be forwarded to the Chairman so as to reach him not later than the date notified by him. The Chairman shall forward to the Commissioner the names and such other particulars as are necessary of candidates who are to be examined in industrial subjects.

6. The following are the fees to be paid for admission to the examination:—

Class of Candidates.	For the compulsory and two optional subjects.		For each additional optional subject brought up by a candidate who has already passed the examination.	
	RS.	A.	P.	RE.
Pupil candidates	..	..	..	..
Private ..	..	..	..	..
Subjects of examination.	..	..	..	..

7. The subjects of examination shall be as follows:—

Compulsory Subjects.

- (1) Reading, Recitation and Grammar. } First Language.
- (2) Writing and Spelling. }
- (3) Arithmetic.

Optional Subjects.

- | | |
|--|--|
| (1) Elementary Science. | (8) History of India. |
| (2) Second Language. | (9) Agriculture (for boys only). |
| (3) Drawing. | (10) Mensuration (" "). |
| (4) Needlework (for girls only). | (11) Any one or two of the industrial subjects laid down in Chapter V (iii) of the Madras Educational Rules (for private candidates only). |
| (5) Geography. | |
| (6) Singing. | |
| (7) Hygiene and Elementary Sanitary Science. | |

8. The examination, which shall be mainly *ried* *eces* and practical, shall be conducted in the first language of each candidate. In the compulsory subjects and in optional subjects (1) to (10) inclusive, the scope and standard of examination shall correspond with the Fourth Standard examination as prescribed in Chapter V (i) of the Madras Educational Rules. In industrial subjects (11), the scope and standard of examination shall correspond with Standard B as prescribed in Chapter V (iii) of the Educational Rules.

9. Every candidate shall bring up the compulsory and two optional subjects at the same examination; but no candidate shall be examined in an optional subject unless he has passed in the compulsory subjects at the same examination: Provided that a candidate bringing up an industry or industries may be examined in the industry or industries at one examination and in the other subjects at a previous or a subsequent examination.

NOTE.—Candidates who before the 1st April 1899, passed any examination higher than the Primary Examination and wish to qualify for the office of Karnam may be admitted to the examination in the optional subject, Mensuration, on payment of the prescribed fee.

10. No candidate shall be considered to have passed the Primary Examination unless he has obtained one-third of the maximum marks in each of the compulsory subjects and in each of the two optional subjects.

11. Passed candidates shall be arranged in two classes. The first shall consist of those who have obtained not less than three-fifths of the maximum marks in each subject, and the second of all others.

12. A candidate failing in any subject shall be considered to have failed completely in the examination: Provided that, in the case of a candidate bringing up an industry or industries, if, on the one hand, he fails in the industry or industries alone, his success in the other subjects shall be allowed to stand; if, on the other hand, he fails in any of the other subjects but passes in the industry or industries, his success in the industry or industries shall be allowed to stand.

13. Passed candidates may come up at any subsequent examination in one or more additional optional subjects. When an additional language is brought up, the test shall be the same as for the first language.

14. The special examiners appointed to conduct the examination in industries shall communicate the results of the examination to the Commissioner for incorporation in the general lists. On the completion of the examination, the Chairman of each Board shall forward to the Commissioner a list, giving the names and such other particulars as may be prescribed, of the successful candidates. The Commissioner shall return the list countersigned to the Chairman for publication in the District Gazette.

15. The Chairman shall furnish the Commissioner with a brief report on the examination, showing the number of candidates, the schools from which pupil candidates appeared, the numbers passed and failed, and such other information as may be required.

16. A certificate signed by the Chairman shall be given to each successful private candidate specifying his first language, the optional subjects in which he passed and the class in which he was placed. This certificate shall also be given to a successful pupil candidate if he applies for it within one year from the date of the publication of the results of the examination, forwarding with his application a receipt showing that he has paid into a Government treasury the certificate fee of two rupees and eight annas.

17. The Commissioner may arrange to hold the examination in Native States if the Governments concerned desire it; provided that they undertake to bear all expenses, and that the schools sending up pupil candidates are certified by the Government of the States in which they are situated to be organized and conducted in substantial accordance with the Madras Educational Rules.

[The notification will come into operation from this date.]

C. J. WEIR, *Ag. Secretary to Government.*

LOWER SECONDARY EXAMINATION.

Fort. St. George, November 11th, 1895.

NOTIFICATION.

No. 60.—The following notification is published for general information in supersession of the notification dated 22nd May 1893, and 17th January 1894, published at pages 533 and 112, Part I, of the *Fort St. George Gazette* of the 30th May 1893 and 30th January 1894:—

NOTIFICATION.

1. An examination, to be styled the Lower Secondary Examination, shall be held annually in the several subjects hereinafter mentioned, beginning on the eighth day of December, or, should that date fall on a Sunday, on the following day. It shall be held at such places as may from time to time be notified.

2. The examination is primarily intended to be a leaving certificate examination for Lower Secondary education; but it shall serve also to test the eligibility of pupils of the Seventh Standard or Third Form for results grants, and the general education qualifications of candidates for Lower Secondary Teachers' certificates.

3. The examination shall be under the control of the Commissioner for Government Examinations, and shall be conducted according to such instructions as he may issue to examiners appointed by him for the purpose.

To whom open.

4. The examination shall be open to—

(i) *Pupil Candidates*—

- (1) In the compulsory subjects and in the optional subjects 1 to 6 (see article 7) to all pupils of the third form of recognized schools for general education.
- (2) In the technical subjects, to all pupils of the highest elementary technical class of schools recognized as affording instruction up to the Elementary Technical Examination standard in the subjects brought up.

Unless specially exempted by the Commissioner from so doing, each candidate shall forward with his application a certificate signed by the Headmaster of the school he is attending at the date of application, to the effect that he has completed the course of instruction prescribed for Lower Secondary or for technical schools, as the case may be, and that he has attended a recognized school from the commencement of the school year in which he applies. A candidate reported by the Head of the institution to which he belongs to have left school without permission or to have been dismissed, shall be debarred from appearing.

(ii) *Private Candidates*—

Pupils of the fourth or any higher form in a recognized school for general education, and all persons who are certified by an Inspecting officer, or by the head of a recognized college or secondary school not to have been pupils of any school, recognized or unrecognized, from the beginning of the official year in which the examination takes place:

Provided that no person shall be admitted unless he is certified either to have had small-pox or to have been vaccinated.

Form, time and mode of application.

5. Applications for admission to the examination shall be made on printed forms to be had at the office of the Commissioner and at all Government treasuries. These applications should reach the office of the Commissioner not later than the 15th August.

Fees.

6. The following fees shall be paid for admission to the examination:—

For all the compulsory subjects	Rs. 3
For each optional subject	1

Subjects of examination. 7. The subjects of examination shall be as follows:—

I. Compulsory Subjects.

1. First Language.
2. Arithmetic.
3. Geography.
4. History of India.

II. Optional Subjects.

1. Elementary Science.
2. Second Language.
3. Needlework (for girls only).
4. History of Great Britain and Ireland.
5. Domestic Economy (for girls only).
6. Geometry and Algebra.
7. Any of the subjects of the Elementary Technical Examinations.

8. The examination in the compulsory subjects and in optional subjects 1 to 6 shall, as far as possible, be in accordance with the courses of instruction and standards of examination laid down in Chapter V of the Madras Educational Rules. The examination in the subjects embraced in the Elementary Technical Examinations shall be in accordance with the provisions of the notification regulating the Government Technical Examinations.

9. Candidates may bring up as their first language any of the languages mentioned in this notification except Sanskrit, Persian, Arabic, Latin, French and German, and as their second language any of the languages without exception: Provided that no candidate bringing up a vernacular as first language shall be allowed to subsequently bring it up as a second language in the same year, though he may subsequently bring it up as an additional language under article 18. The answers to all the question papers, except those on the second language, shall be in the language selected as first language. The answers to the second language papers shall be in the second language, except in the case of Sanskrit, Persian, Arabic and Latin.

10. The scope of the examination in each subject shall be as hereinafter specified:—

FIRST LANGUAGE.

(a) Grammar and Language:—

Grammar.—Exercises on orthography, etymology and syntax; on the formation of nouns, verbs, adjectives and adverbs; and on the analysis of simple, compound and complex sentences.

Language.—The meaning of words, phrases and idioms, with illustrations of their uses; meaning of sentences; framing of simple sentences to introduce correctly common words, phrases, or idioms with which pupils of the Seventh Standard or Third Form may be expected to be familiar; easy exercises on the expansion, contraction and transformation of sentences; explanation of metaphors and similes.

[b] *Handwriting and Dictation* :—

Handwriting.—To transcribe in a clear hand from a given printed or lithographed paper.

Dictation.—To write to dictation a prose passage from a newspaper, or magazine, or book not more difficult than any of the approved Standard Readers.

[c] *Composition.*

To write a letter in a given subject, or a narrative of some well-known even, or a description of some familiar place.

ARITHMETIC.

[a] The compound rules bearing on Indian and English money, on Indian Imperial weights and measures of length and capacity, on English time, on English linear, square and cubic measures, and on avoirdupois weight.

- [b] Simple and compound proportion.
- [c] Simple and compound practice.
- [d] Simple interest.
- [e] Vulgar and decimal fractions.
- [f] Simple problems.

GEOGRAPHY.

[a] Circumstances which determine climate and the seasons.

[b] Outlines of general geography as in any approved book. The geography of India as in any approved book.

[c] To insert the chief physical features of any continent (including Australia) or of any great country in Europe or Asia on an outline map. To draw the outline of any continent, or of any great country in Europe or Asia.

HISTORY OF INDIA.

The outlines of the History of India to the present time, with such a knowledge of geography as may be necessary for the intelligent study of the subject.

ELEMENTARY SCIENCE.

The simpler kinds of physical and mechanical appliances, such as the thermometer, the barometer, the lever, the pulley, the wheel and axle, the spirit level; also the air-pump, the common pump, Bramah's press, the fire engine, and the syphon.

SECOND LANGUAGE.

Section (i).—English, Tamil, Telugu, Canarese, Malayalam, Uriya, Marathi and Hindustani.

Section (ii).—Sanskrit,* Arabic, Latin, Persian, French and German.†

[a] *Grammar and Language* :—

For Section (i).—As prescribed for the first language.

For Section (ii).—As follows :—

Exercises on etymology and syntax as treated in any approved elementary grammar; the formation of nouns, adjectives and adverbs; and the analysis of easy sentences.

For Latin.—Declension of regular nouns, adjectives, and pronouns; regular and irregular comparison of adjectives; conjugation of regular verbs in the active and passive voices, and of deponent and anomalous verbs; principal parts of irregular verbs; easy numerals; concords and government by prepositions; and the common rules of syntax as contained in any approved grammar.]

[b] *Handwriting and Dictation* :—

Handwriting.—As prescribed for the first language.

Dictation.—As prescribed for the first language.

[c] *Composition* (for Section (i) only).—As prescribed for the first language.

[d] *Translation* :—

(1) To translate from the second into the first language a passage of equal difficulty to the portions studied in any approved Standard Reader.

(2) To translate from the first into the second language ten lines of narrative from any approved Standard Reader.

* In the Devanagari character.

† In the Gothic character.

NEEDLEWORK.

(For Girls in Native Schools.)

- (a) To cut out from a pattern or by measurement, and to show ability to make a native man's underjacket, showing superior work in backstitching and hemming, setting on of neck-band and pocket, and button-hole.
- (b) To patch on old cloth very neatly.
- (c) To darn on old cloth very neatly.
- (d) To make finely and neatly a finished article, such as a bag, sock or scarf.
- (e) To mark letters finely on fine cloth.

(For Girls in European Schools.)

- (a) To cut out from a pattern and show ability to make a night-dress of full size and showing superior work in running and felling, backstitching, gathering, setting on of band, and button-hole, with a yoke and tuck fronts.
- (b) To patch on old cloth very neatly.
- (c) To darn on old cloth or stocking very neatly.
- (d) To make finely and neatly a finished article, such as a bag, sock or scarf.
- (e) To mark letters finely on fine cloth.

HISTORY OF GREAT BRITAIN AND IRELAND.

The outlines of the History of Great Britain and Ireland to the present time, with such a knowledge of geography as may be necessary for the intelligent study of the subject.

DOMESTIC ECONOMY.

(For Girls.)

As in any approved book.

GEOMETRY AND ALGEBRA.

- (1) *Geometry.*—Euclid, Book I, with very easy deductions.
- (2) *Algebra.*—The four simple rules.

11. The examination shall be conducted in the order of time and subjects shown in the following table, subject to any changes it may be found necessary to make in the arrangements for the last three days, and the number of marks assignable to each subject or subdivision of a subject, shall be as therein specified :—

Days.	Hours.	Subjects.	Marks.
First day	10 A.M. to 12 noon	Grammar and Language (English)	90
	12-5 to 12-35 P.M.	Dictation	15
	12-40 to 1-10 P.M.	Handwriting	15
	2 to 3 P.M.	Composition	30
	3-5 to 5-5 P.M.	Geography	30
Second day	10 A.M. to 12 noon	Grammar and Language (Vernaculars)	90
	12-5 to 12-35 P.M.	Dictation	15
	12-40 to 1-10 P.M.	Handwriting	15
	2 to 3 P.M.	Composition	30
	3-5 to 5-5 P.M.	History of India	30
Third day	10 to 11 A.M.	Translation, Second Language, Sec. (i).	100
	11-5 A.M. to 1-5 P.M.	Arithmetic	90
	2 to 4 P.M.	Geometry and Algebra	100
Fourth day	10 A.M. to 12 noon	History of Great Britain and Ireland	100
	12-5 to 2-5 P.M.	Elementary Science	100
	3 to 5 P.M.	Domestic Economy	100
Fifth day	10 A.M. to 12 noon	Grammar and Language (Sanskrit, Persian, Arabic, Latin, French, German).	90
	12-5 to 12-35 P.M.	Dictation	15
	12-40 to 1-10 P.M.	Handwriting	15
	2 to 3 P.M.	Translation	30

NOTE.—Superintendents will arrange for the examination in Needlework according to the optional subjects that may be brought up by female candidates, allowing six hours for it. One hundred marks shall be allotted to Needlework.

12. Candidates may come up for the compulsory subjects alone and enter for the optional subjects at subsequent examinations; but no candidate shall be admitted to the examination in any of the optional subjects (1 to 5) alone until he has passed in the compulsory subjects and no candidate shall be considered to have passed the Lower Secondary Examination until he shall have passed in all the compulsory subjects and in any two of the optional subjects.

Minima for passing in compulsory subjects.	13. No candidate shall be allowed to pass in the compulsory subjects who fails to obtain—
35 per cent. of the marks in First Language,	
30 do. do. in Arithmetic,	
25 do. do. in Geography,	
25 do. do. in the History of India, and	
33 do. of the total aggregate marks for all the compulsory subjects.	

A candidate failing in any one of the compulsory subjects shall be considered to have failed completely in the compulsory part of the examination.

14. No candidate shall be allowed to pass in any of the optional subjects (Nos. 1 to 6) who fails to obtain 33 per cent. of the maximum marks for the subject; not in any of the subjects of the Elementary Technical Examinations who fails to obtain the marks laid down in the syllabus.

15. A candidate who passes in the compulsory subjects, but fails in one or two optional subjects, shall not be required to undergo examination again in the compulsory subjects, but, to complete the test, shall be permitted to appear subsequently in one or in two optional subjects only, as the case may be.

16. A candidate bringing up both the compulsory and any of the optional subjects, 1 to 6 inclusive, at the same examination, who fails in the former, but passes in any of the latter, shall not be allowed to count his success in the optional subjects in which he passes. But candidates who have been admitted to the Elementary Technical Examinations under sections (ii), (iii), or (iv) of Article 6 of the notification regulating the Technical Examinations and who have passed in any of the subjects of those examinations, shall, if they subsequently appear for the Lower Secondary Examination, be allowed to count their success in those subjects for a Lower Secondary certificate.

17. Candidates who have passed the Lower Secondary Examination shall be ranked in two classes: the first consisting of those who have obtained not less than 60 per cent., and the second consisting of those who have obtained not less than 53 per cent. of the aggregate number of marks for the compulsory and two optional subjects. Only those candidates who pass in the first class shall be arranged in the order of merit.

18. Candidates who have passed the Lower Secondary Examination may come up again in any additional language and in any one or more of the optional subjects in which they may not have already passed. When an additional language is brought up the test shall be the same as for a first language, except that reciprocal translation shall take the place of composition.

19. Subject to the restrictions imposed by the time-table, a candidate may bring up along with the compulsory subjects as many optional subjects as he chooses; but for the purpose of determining the class in which he is to be ranked, only the marks obtained by him in two subjects shall be allowed to count towards the aggregate, provided that he has passed in those two subjects.

20. The results of the examination shall be published in the *Port St. George Gazette* in four separate lists, giving in each the names and such other particulars as may be prescribed, of those who have passed—

- (1) in the compulsory and in two or more optional subjects;
- (2) in the compulsory subjects and in one optional subject;
- (3) in the compulsory subjects only;
- (4) in optional subjects only.

21. Certificates shall be issued by the Commissioner to candidates who have passed in full the Lower Secondary Examination, specifying the candidate's first language, the optional subjects in which he passed and the class in which he was placed.

22. The Commissioner may arrange to hold the examination in Native States, if the Governments concerned desire it; provided that they undertake to bear all local expenses and arrange for the proper supervision of the examination, and provided also that the schools sending up candidates are certified by the Government of the States in which they are situated to be organized and conducted in substantial accordance with the Madras Educational Rules. A list of the places at which it is desired the examination shall be held shall be furnished to the Commissioner not less than six months before the date fixed for the examination.

[The first examination under this notification will be held in December 1896.]

J. F. PRICE, Chief Secretary.

UPPER SECONDARY EXAMINATION.

NOTIFICATION.

Coimbatore, July 4, 1896.

1. An examination, to be styled the Upper Secondary Examination, shall be held annually in the several subjects hereinafter mentioned, beginning, as far as the compulsory subjects are concerned, on the eighth day of December, or, should that date fall on a Sunday, on the following day. It shall be held at such places as may from time to time be notified.

2. The examination is instituted for the purpose of encouraging secondary and technical education, of improving its character, and of widening its scope.

3. The examination shall be under the control of the Commissioner for Government Examinations, who shall arrange for its conduct in accordance with the provisions of this notification.

4. The examination shall be open to—

(i) Pupil Candidates—

- (1) In the compulsory subjects to all pupils of the sixth form of recognized schools.
- (2) In the optional subjects to all pupils of the highest Intermediate Technical class of schools recognized as affording instruction up to the Advanced or Intermediate Technical Examinations standard in the subjects brought up.

Unless specially exempted by the Commissioner from so doing, each candidate shall forward with his application a certificate signed by the Headmaster of the school he is attending at the date of application, to the effect that he has completed the course of instruction prescribed for Upper Secondary or for technical schools, as the case may be, and that he has attended a recognized school from the commencement of the school year in which the examination takes place. A candidate reported by the Head of the institution to which he belongs to have left school without permission or to have been dismissed shall be debarred from appearing.

(ii) Private Candidates—

All persons who are certified by the Head of a public office, or of a recognized college or secondary school, or by an Inspector or an Assistant Inspector of Schools, not to have been pupils of any school, recognized or unrecognized, from the beginning of the school year in which the examination takes place, to have completed their twentieth year, and to be duly qualified by their knowledge and attainments to appear for the examination. These certificates shall be submitted to the Commissioner in the month of July preceding the examination at which the candidates wish to appear:

Provided that no person shall be admitted unless he is certified to have had small-pox or to have been vaccinated.

The examination shall also be open to under-graduates, who in order to qualify for the public service, desire to be examined in Handwriting and Dictation only under the first language (English), and to candidates, who in order to qualify for the post of Sub-Inspector or Sub-Assistant Inspector of Schools, desire to be examined in a second language.

5. Applications for admission to the examination shall be made on printed forms to be had at the office of the Commissioner and at all Government treasuries. Applications for admission to the compulsory portion of the examination shall reach the office of the Commissioner not later than the 31st August; those for the optional subjects not later than the dates prescribed for the Technical Examinations.

Fees.

6. The following are the fees to be paid by candidates for admission to the examination—

(i) For the compulsory subjects Rs. 8.

Under-graduates bringing up Handwriting and Dictation only under the first language (English) shall pay Rs. 3, and candidates appearing for a second language only to qualify for the post of Sub-Inspector or Sub-Assistant Inspector of Schools shall pay Rs. 6.

(ii) For each optional subject,—the fee prescribed under the Technical Examination Notification.

Subjects of examination. 7. The subjects of the examination shall be as follows:—

COMPULSORY SUBJECTS.

(1) First Language (English).

NOTE.—Native candidates ignorant of English may bring up as their first language any of the vernacular languages mentioned in this notification.

(2) Second Language.—(i) Tamil, Telugu, Canarese, Malayalam, Uriya, Hindustani and Marathi; (ii) Sanskrit, Arabic, Persian, Latin, French and German.

NOTE.—European candidates unable to undergo the examination in a second language, must, to complete the test, pass in three optional subjects instead of in two only as required in Article 16.

(3) Mathematics (Arithmetic, Algebra and Geometry).

NOTE.—Female candidates unable to undergo the examination in Algebra and Geometry may bring up Arithmetic alone under this head, but to complete the test they must pass in three optional subjects instead of in two only as required in Article 16.

(4) History and Geography.

OPTIONAL SUBJECTS.

Any of the subjects of the Intermediate Technical Examinations.

8. The examination in the compulsory subjects shall be conducted by a Board of Examiners, consisting of a Chairman and not less than two members appointed by the Commissioner for three years, but removable at his discretion without reason assigned. The examination in the optional subjects shall be in accordance with the provisions of the notification regulating the Government Technical Examinations.

The answers to all the question papers, except those on the second language, shall be in the first language. The answers to the second language papers shall be in the second language, except in the case of Sanskrit, Arabic and Latin.

9. Candidates for examination in the compulsory subjects, except those bringing up a second language only under Article 4, shall be required to bring up all the compulsory subjects at one and the same examination. Candidates for examination in optional subjects may bring up these subjects one by one and at any time, subject to the provisions of the Technical Examination notification. Under-graduates bringing up Handwriting and Dictation only shall be examined in both these subjects at one and the same examination.

Scope of examination. 10. The scope of the examination in each of the compulsory subjects shall be as hereinafter specified:—

FIRST LANGUAGE (ENGLISH).

(a) *Grammar and Language*.—To answer questions on the grammar, structure and idiom of the language as treated in any text-book approved for the sixth form of Upper Secondary schools; to analyse sentences; to construct and recast various forms of sentences; to explain figures of speech and idiomatic and proverbial expressions.

(b) *Handwriting*.—To copy rapidly a printed or lithographed letter or other document in a perfectly legible hand and in such a way as to satisfy the requirements of a public or mercantile office.

(c) *Dictation*.—To write from dictation words and passages of some difficulty.

(d) *Translation* (for candidates whose vernacular is not English).—

To translate a passage of moderate difficulty from the second language of the candidate into the first language.

Or *Advanced Composition* (for candidates whose vernacular is English).—

(1) To write an essay on a given subject or a narrative of some recent well-known event.

(e) *Paraphrase and Composition*.—

(1) To paraphrase a piece of poetry of moderate difficulty.

(2) To write a letter or an essay on a given subject.

(3) To write a short narrative.

SECOND LANGUAGE.

SECTION (i).—TAMIL, TELUGU, CANARESE, MALAYALAM, URITA, HINDUSTANI AND MARATHI.

(a) *Grammar and Language*.—To answer questions on the grammar, structure and idiom of the language as treated in any text-book approved for the sixth form of Upper

Secondary schools; to translate short idiomatic sentences from and into the first language; and to paraphrase a passage or passages taken from the text-books.

(b) *Hand-writing*.—To copy from a printed or lithographed paper, in a perfectly legible running hand, such as is required in a Public or Mercantile office.

Dictation.—To write from dictation in a running hand a passage of about the same difficulty as the text-books in use.

(d) *Translation and Composition*.—

(1) To translate a passage or passages of moderate difficulty from the second language into the first language.

(2) To translate a passage or passages of moderate difficulty from the first language into the second language.

(3) To write a letter on a given subject or a description of a place, or a narrative of some recent event, or an account of some product, natural or artificial.

SECTION (ii).—SANSKRIT, ARABIC, PERSIAN, LATIN, FRENCH AND GERMAN.

(a) *Grammar and Language*.—To answer questions on the grammar, structure and idiom of the language as treated in any text-book approved for the sixth form of Upper Secondary schools. The examination on the text-books shall have special reference to *constructing and explanation*, and shall be such as to test the candidate's knowledge of the language generally, its idiom and its structure.

(b) *Handwriting*.—To copy from a printed or lithographed paper in a perfectly legible hand.

(c) *Dictation*.—To write from dictation a passage of about the same difficulty as the text-books in use.

(d) *Translation*.—

(1) To translate from the second language into the first language a piece of easy prose not previously studied.

(2) To translate from the first language into the second an easy prose passage and short sentences.

MATHEMATICS.

(a) *Arithmetic*, with special reference to Tare and Tret, Interest, Discount, Present Value, Averages, Percentages, Commission and Brokerage, Profit and Loss, Stocks and Exchange.

NOTE.—Candidates will be expected to show a knowledge of short ways of working; of the Metric system of weights and measures; also of the moneys, weights and measures of Great Britain, of India, and of France.

(b) *Algebra* to the end of Quadratic Equations, with problems.

(c) *Elementary Geometry*.—The first three books of Euclid, with easy deductions. NOTE.—Euclid's methods of proof will not be insisted on. Candidates will be required to make simple geometrical constructions and will be permitted to use drawing instruments during the examination.

HISTORY AND GEOGRAPHY.

(a) *History*.—

(1) The History of England up to A.D. 1558, with special reference to the period from 1558.

(2) The History of India up to A.D. 1876, with special reference to the rise of the British Empire in the East.

(b) *Geography*.—

(1) The Geography of the world.

(2) The Geography of India, particularly in relation to trade and commerce.

(c) *Map-drawing*.—

NOTE.—Candidates will be supplied with forms containing lines of latitude and longitude.

* In Hindustani.—In the *Shikasta* hand.
In Marathi.—In the *Modi* character.

† Sanskrit.—In the Devanagiri character.
Persian.—In the Nastaliq character.
German.—In the Gothic character.

11. The examination in the compulsory subjects shall be conducted in the order of time and subjects shown in the following table, and the number of marks assignable to each subject, or sub-division of a subject, shall be as therein specified:—

Days.	Hours.	Subjects.	Marks.
First day	10 to 1	First Language (English).—Grammar and Language	140
	2 to 2.30	Do. Handwriting	40
	2.45 to 3.15	Do. Dictation	40
	3.30 to 5	Do. Translation or Advanced Composition	60
			400
Second day	10 to 12.30	First Language.—Paraphrase and Composition	120
	2 to 5	Second do. Grammar and Language	140
Third day	10 to 1	Second Language.—Translation and Composition	120
	2 to 2.30	Do. Handwriting	20
	2.45 to 3.15	Do. Dictation	20
			300
Fourth day	10 to 1	Arithmetic	125
	2 to 4	Geometry	75
Fifth day	10 to 11.30	Algebra	50
	11.45 to 1.15	Map-drawing	40
Sixth day	2 to 5	Geography	100
	10 to 1	History of England	160
	2 to 5	Do. of India	160
			300

Minima for passing. 12. No candidate shall be declared to have passed in the compulsory portion of the examination who fails to obtain—

- (i) In the first language—
 - 50 per cent. of the marks for Handwriting.
 - 50 do. do. for Dictation.
 - 40 do. do. for Translation or Advanced Composition.
 - 40 do. do. on the whole.
- (ii) 35 per cent. of the marks in each of the other subjects, and
- (iii) 40 do. do. aggregate marks for all the compulsory subjects.

A candidate failing in any one of the compulsory subjects shall be considered to have failed completely in the compulsory portion of the examination and must undergo examination again in all the compulsory subjects.

13. Successful candidates in the compulsory part of the examination shall be ranked in two classes: the first consisting of those who obtain not less than 60 per cent. of the aggregate marks for all the subjects, arranged in the order of merit; the second consisting of all others, arranged alphabetically.

Under-graduates bringing up Handwriting and Dictation only, and candidates bringing up a second language only, who obtain the prescribed minimum in each of those subjects, shall be arranged alphabetically.

Publications of results. 14. The names of successful candidates shall be published in the *Port St. George Gazette*.

15. Candidates who have passed the compulsory portion of the examination may bring up at any subsequent examination, as an additional language, any of the languages included in this notification in which they have not already passed.

16. Candidates who have passed only in the compulsory subjects shall not be considered to have completed the test until they have passed in two (or in the case of female candidates not bringing up Algebra and Geometry, and European candidates not bringing up a second language in three) of the optional subjects.

17. A certificate shall be given to each candidate who has passed in all the compulsory and in two (or, in the case of female candidates not bringing up Algebra and Geometry, and European candidates not bringing up a second language in three) of the optional subjects.

Issue of certificates. This certificate shall specify the candidate's first and second languages, the optional subjects in which he passed, and the class in which he was placed in the compulsory subjects and in each of the optional subjects. A certificate shall also be given to each under-graduate bringing up Handwriting and Dictation only, and to each candidate bringing up a second language only, who obtains the prescribed minimum in each of those subjects.

18. The Commissioner may arrange to hold the examination in Native States, if the Governments concerned desire it; provided that they undertake to bear all local expenses and arrange for the proper supervision of the examination, and that the schools sending up candidates are certified by the Government of the States in which they are situated to be organized and conducted in substantial accordance with the Madras Educational Rules. A list of the places at which it is desired the examination should be held shall be furnished to the Commissioner not less than six months before the date fixed for the examination.

[The first examination under this notification will be held in December 1896.]

J. F. PRICE,
Chief Secretary.

SPECIAL TEST EXAMINATIONS.

NOTIFICATION.

Ootacamund, May 3, 1894.

No. 57.—The examinations, known as the Special Test Examinations, shall be held annually in the month of October, beginning on the third Monday. They shall be held at such places as may from time to time be notified.

The following is a list of the Special Tests:—

- (1) The Précis-writing Test.
- (2) The Translation Test, Higher Grade.
- (3) Do. Lower do.
- (4) The Account Test, Higher Grade.
- (5) Do. Lower do.
- (6) The Civil Judicial Test.
- (7) The Criminal Judicial Test, Higher Grade.
- (8) Do. Lower do.
- (9) The Revenue Test, Higher Grade.
- (10) Do. Lower do.
- (11) The Sea Customs Test.
- (12) The Jail Test.
- (13) The Salt and Abkari Tests.

NOTE.—The appointments or offices, for which each of the above tests is prescribed, are shown in the schedule attached to this notification.

2. These examinations have been instituted for the purpose of testing the fitness of candidates possessing the necessary educational qualifications for the special duties appertaining to particular departments of the public service, or to particular appointments or offices therein.

3. These examinations shall (except Salt and Abkari Test E and the practical portion of Salt and Abkari Test D) be under the control of the Commissioner for Government Examinations, and shall be conducted according to such instructions as he may issue to Examiners appointed by him.

4. Subject to the provisions contained in the subjoined notes, the Special Test Examinations shall be open to all persons who have passed the Madras Upper Secondary Examinations with English as their first language, or the Matriculation Examination of the

Madras University, or any other examination recognized in Article 2 of the Public Service notification as equivalent.*

NOTE (1).—The Revenue Test, Higher Grade, shall be open only to (i) Graduates, (ii) Students of the College of Agriculture who have passed the examinations prescribed for admission to the College and have obtained the Diploma in Agriculture at the Government Technical Examinations, and (iii) candidates who have passed the First Examination in Arts and have obtained the Diploma in Commerce at the Government Technical Examinations.

(2).—The Criminal Judicial Tests, Higher and Lower Grades, shall be open only to (i) candidates who have passed the First Examination in Arts of the Madras or of the Calcutta University, (ii) students of the College of Agriculture who have passed the examination prescribed for admission to the College and have obtained the Diploma in

* Under-graduates are eligible to appear for the Special Test Examinations without previously passing the test in Handwriting and Dictation.

Agriculture at the Government Technical Examinations, and (iii) candidates who have passed either the Upper Secondary or the Matriculation Examination and have obtained the Diploma in Commerce at the Government Technical Examinations.

(3).—Notwithstanding anything in notes (1) and (2)—(i) any person who holds any superior appointment in the Agency Tracts of Ganjam, Vizagapatam and Godavari or in Coorg, may appear for the Criminal Test, Lower Grade, for the purpose of qualifying himself to hold an appointment in those tracts or in Coorg, provided that in the case of persons belonging to Coorg, they have passed at least the Matriculation or the Upper Secondary Examination; (ii) the persons mentioned in clause (2) of Article 4 of the Public Service notification may appear for the Criminal Test, Lower Grade, for the purpose of qualifying for any of the appointments specified in that clause; (iii) any person who has been exempted by Government from the examination rules in view to his holding a specified appointment for which the Revenue Test, Higher Grade, or the Criminal Tests, Higher or Lower Grade, is prescribed, may appear for such test.

(4).—Notwithstanding anything in note (2), Sub-Inspectors of the City Police and Head Constables of the City and District Police who have passed the examinations referred to in article 2 of the Public Service notification, are eligible to appear for the Criminal Test, Lower Grade, provided that they produce in each case a certificate from the Commissioner of Police, Madras, or the Inspector-General of Police, as the case may be, to the effect that they are deserving of this concession.

(5).—The Précis-writing Test shall, however, be open to Sub-Inspectors of the City Police and to Head Constables of the City and District Police who have already passed the Criminal test, Lower Grade, or have been specially permitted to appear for it.

(6).—Until 1st January 1902, all the Special Test Examinations, except the Revenue Test, Higher Grade, and the Criminal Judicial Tests, Higher and Lower Grades, shall be open to persons who, on the 1st January 1897, held appointments carrying a salary of Rs. 15 *per mensem* or upwards in the 'superior service' of Government and who had, on that date, passed either the General Test Examination or the Middle School Examination in the first class.

Subjects and scope of examination. 5. The subjects of the several tests, and the scope of the examination in each of them, shall be as hereinafter specified:—

PRECIS-WRITING TEST.

Candidates shall be required to write, in narrative form, a *précis* of a set of official papers relating to the same subject.

Besides showing that they understand the subject-matter dealt with in the papers, candidates shall be expected to write legibly, spell correctly, and express themselves grammatically and intelligibly. No candidate shall be allowed to pass who shows himself deficient in these respects.

TRANSLATION TEST, HIGHER GRADE.

The examination shall comprise:—

- (1) The translation of an official paper from English into the candidate's vernacular language, and
- (2) The translation of an official paper from the candidate's vernacular language into English.

The papers given for translation in this test shall be such as persons filling the appointments for which the test is prescribed may be expected to deal with in the ordinary course of business, and shall be sufficiently long and difficult to test the ability of the candidate to translate accurately and rapidly. The vernacular papers given for translation into English shall not be printed, but shall be written in a pretty difficult hand and lithographed.

The following are the vernacular languages that may be brought up:—Tamil, Telugu, Canarese, Malayalam, Hindustani and Uriya.

TRANSLATION TEST, LOWER GRADE.*

The examination shall comprise:—

- (1) The translation of an ordinary official paper from English into the candidate's vernacular language, and
- (2) The translation of an ordinary official paper from the candidate's vernacular language into English.

The papers set for the Lower Grade shall be of less difficulty than those for the Higher Grade, and shall be such as persons filling the posts for which the test is prescribed may be expected to deal with in the ordinary course of business.

*The second class Vernacular test is accepted as equivalent to the Translation test, Lower Grade.

The following are the vernacular languages that may be brought up:—Tamil, Telugu, Canarese, Malayalam, Hindustani, Uriya and Tulu.

ACCOUNT TEST, HIGHER GRADE.

The following are the subjects of the test:—

- (1) The Civil Account Code, Vol. I, 6th edition.
- (2) The Civil Service Regulations, 3rd edition, Chapters III, IV, V (Sections i and iii), VI (Sections i and vii), IX, X, XI (Sections i and iv), XII (Section ii), XIV (Sections i and ii), XXXIX (Section ii), XL (Sections i and ii), XLVII and LIII.

ACCOUNT TEST, LOWER GRADE.

The Civil Account Code, Vol. I, 6th edition, Chapters 1, 3—7, 10, 15 and 18, omitting Articles 41-A to 41-G and articles 110 to 113-G.

CIVIL JUDICIAL TEST.

The following are the subjects of the test:—

- (1) The Code of Civil Procedure.
- (2) The Indian Evidence Act.
- (3) The Limitation Act.
- (4) The Stamp Act.
- (5) The Transfer of Property and Negotiable Instruments Acts.
- (6) The Court Fees Act and the Suits Valuation Act.
- (7) The Contract Act.
- (8) The Rules of Practice (Civil) of the High Court of Judicature at Madras on the Appellate Side and of the Courts subordinate thereto, as revised up to date.

The paper on the Indian Evidence Act shall be the same as the paper for the Criminal Judicial Test, Lower Grade, and, generally, the papers for this test shall be of the Lower Grade standard.

CRIMINAL JUDICIAL TEST, HIGHER GRADE.

The following are the subjects of the test:—

- (1) The Indian Evidence Act of 1872.
Candidates shall be expected to have read Cunningham's Commentaries, or any similar work.
- (2) The Indian Penal Code and the Acts amending the same.
Candidates shall be expected to have read Mayne's Commentaries, or any similar work.
- (3) The Code of Criminal Procedure and the Acts amending the same.
- (4) Medical Jurisprudence.
Gribble and Hehir's "Outlines of Medical Jurisprudence for India," 3rd edition, omitting Chapter 5 of Section I, Chapter 1 of Section IV, and Chapters 6 and 7 of Section V.

CRIMINAL JUDICIAL TEST, LOWER GRADE.

The subjects of this test shall be the same as those for the Criminal Higher Grade, but candidates shall not be expected to have read any Commentaries on the Acts and Codes prescribed, and the papers set shall be of an easier description than those set for the Higher Grade.

In Medical Jurisprudence, the text-book and portions prescribed are "Gribble and Hehir's Outlines of Medical Jurisprudence for India," Chapters 1, 2, 4, 6, 7, 8 and 9 of Section I; Chapters 1, 2 and 3 of Section II; Chapters 1 and 3 of Section III; Chapters 1, 2, 3 and 5 of Section V.

REVENUE TEST, HIGHER GRADE.

The following are the subjects of the test:—

- (1) Revenue Regulations and Acts applicable to the various branches of the Revenue, except Stamps.
- (2) The Standing Orders of the Board of Revenue, as last revised.
- (3) The Stamp Law and Rules.
(The Stamp Manual published under the authority of the Board of Revenue.)
- (4) The Manuals of Village and Taluk Accounts.

REVENUE TEST, LOWER GRADE.

The subjects for the Lower Grade of this test shall be the same as the subjects for the Higher Grade, omitting "Stamp Law and Rules"; but the papers set shall be easier than those for the Higher Grade, and shall refer only to those portions of the Regulations and Board's Standing Orders, a knowledge of which is requisite in the offices to which this test is made applicable.

SEA CUSTOMS TEST.

The following are the subjects of the test:—

(1) SEA CUSTOMS LAW:

1. Act VIII of 1878 (Sea Customs Act).
2. Act VIII of 1894 (Indian Tariff Act).
3. Act V of 1883 (Merchant Shipping Act).
4. Act X of 1889 (Indian Ports Act).
5. Act IV of 1889 (Merchandise Marks Act).
6. Act XI of 1878 (Indian Arms Act).
7. Act IV of 1884 (Indian Explosives Act).
8. Act XII of 1886 (Indian Petroleum Act).

(2) RULES UNDER THE SEA CUSTOMS ACT:

1. Rules and notifications issued under the Sea Customs Act, as collected and published by the Board of Revenue.
2. Standing Orders of the Board of Revenue (Chapter III on Customs), including the rules under the Explosives, Arms and other Acts.
3. Directions for the use of tables for ascertaining strength of spirits by L. Casella.

[NOTE:—In respect of the Arms, Explosives and Petroleum Acts, only those portions that relate to Importation shall be required.]

JAIL TEST.

The following are the subjects of the test:—

- (1) The Indian Penal Code, Chapters II, III, IV, IX and X and Sections 128—130, and 217—225.
- (2) Criminal Procedure Code, Parts I, II and IV, and Chapters XXVIII, XXIX, XXXI, XXXIV, XXXVII, XXXIX and XLIII.
- (3) Madras Regulation II of 1819, the Prisoners' Testimony Act, 1869, the Prisoners Act, 1871, and the Prisons Act, 1894.

SALT, ABEKARI AND CUSTOMS TESTS.

The following Special tests are prescribed for the examination of officers of Salt, Abkari and Customs Department:—

Subjects in which papers will be set.	Time allowed for each paper.	PERCENTAGE OF FULL MARKS REQUIRED FOR A PASS.		REMARKS.
		Higher Grade.	Lower Grade.	
Test A.—Criminal Law—	HOURS.			
(i) Indian Penal Code	3	40	30	The paper set for this test will be of an elementary nature dealing with subjects which come within the range of a Salt officer's practical work.
(ii) Indian Evidence Act				
(iii) Criminal Procedure Code				
Test B.—Salt—				
(i) Salt Manual, Volume I	2	40	30	
(ii) Do. do. II	2	40	30	
(iii) The Chemistry of Salt and Salt-petre.	2	40	30	
Test C.—Accounts—				
The Civil Service Regulations so far as they relate to Unconvenanted officers employed in the Salt, Abkari and Customs Department and the Civil Account Code, Chapters 1, 3 to 7, 10 and 15 of the 6th edition.	2	30		

Special tests for Officers of Salt, Abkari and Customs Department—concl.

Subjects in which papers will be set.	Time allowed for each paper.	PERCENTAGE OF FULL MARKS REQUIRED FOR A PASS.		REMARKS.
		Higher Grade.	Lower Grade.	
Test D.—Engineering—	HOURS.			
(i) Surveying with chain and compass; keeping a field book; and plotting an ordinary survey of fairly level country to a simple scale. The theory and practice of levelling, including the use and adjustments of the Dumpy level; also keeping a field book, and drawing sections to simple scales.	3	30	...	The several branches of this test may be passed at separate examinations.
(ii) The mensuration of planes and solids.	1	30	...	
(iii) The preparation of plans and estimates for, and the execution of, simple construction and repair works of the following descriptions such as are in ordinary use in the department:— (a) Roads, including small bridges. (b) Offices, peons' lines, &c... (c) Embankments and channels.	...	...	...	
Test E.—Linguistic—				
(i) Ability to converse fluently in a vernacular language spoken in the Madras Presidency, other than Hindustani.	2½	30	...	The examinations in branches (i) and (ii) will be entirely <i>vid. voce.</i> All branches of this test must be passed simultaneously.
(ii) Reading an ordinary petition or report from a petty officer.				
(iii) Writing an order in the vernacular.				
Test F.—Excise—				
Excise Manual...	3	40	30	
Test G.—Customs—				
(i) Sea Customs Law	2	30	...	
(ii) Rules under the Sea Customs Act.	2	20	...	

(ii) Where a lower and higher minimum are prescribed candidates failing to obtain the higher minimum, but obtaining the lower minimum, will be considered to have passed by the Lower Grade or standard, but will be allowed to appear again at any subsequent examination to pass by the Higher Grade.

(iii) Inspectors will further be required to execute and plot a simple survey, and also to run, and draw the section of, an easy line of levels before a local Committee composed of an officer of the Public Works Department and of an Assistant Commissioner or other superior officer of the Salt, Abkari and Customs Department. Two-thirds of full marks must be obtained for a pass in practical surveying and levelling. The time to be allowed for surveying and levelling will be determined by the local Committee.

(iv) The text-books to be studied for test D are for branch (i), Catechism on Surveying and Levelling, by Mr. D'Cruz; for branch (ii), the College of Engineering Manual on Mensuration; and for branch (iii), Notes on Building and Road-making and Schoury's Text-book on Estimating, published by Messrs. Higginbotham & Co., and the Departmental manual so far as it concerns plans and estimates.

(v) Officers may present themselves for the Higher Grade Examinations in all the tests without previously passing by the Lower Grade. Should they fail to pass, but obtain the number of marks prescribed for the Lower Grade, they will be declared to have passed by the Lower Grade.

(vi) The examinations in Test E will be conducted under the orders of the Commissioner of Salt, Abkari and Separate Revenue by the Commissioner himself or by a Deputy.

Commissioner, with the assistance of a gazetted officer of any department, at such places and times of the year as may be convenient. No fees will be required for this test. No great grammatical knowledge or accuracy of spelling or elegance of expression will be required of candidates, but the languages must be spoken, read and written fluently and intelligibly.

(vii) Clerks and Accountants drawing less than Rs. 50 and Sub-Inspectors drawing less than Rs. 60 will not be required to pass any tests.

(viii) Sub-Inspectors drawing Rs. 60 and over will be required to pass all the tests except C, D and G, and Clerks and Accountants drawing Rs. 50 and over, all, except A, D and G, in the Lower Grade, previous to appointment or, if their first appointment is in that grade, within two years of the same.

(ix) Assistant Inspectors, Clerks and Accountants drawing Rs. 100 and over will be required to pass all the tests with the exception of C, D and G by the Lower Grade previous to appointment or, if their first appointment is in that grade, within two years of the same. They will be allowed two years in any case for the passing of Tests C, D and G.

(x) Inspectors will be required to pass all the tests with the exception of C, D and G by the Higher Grade previous to appointment or, if their first appointment is in that grade within two years of the same. They will be allowed two years in any case for the passing of Tests C, D and G.

(xi) Test E must be passed in the case of officers below the grade of Inspector whose own vernacular is one of the vernaculars spoken in the Presidency in two languages. In other cases in one, except that all Inspectors will be required to pass in two. Provided that no officer shall be required to pass in a language other than his own vernacular unless he has been for eighteen months continuously in a district or districts where it is spoken. Provided also that one of the two languages in each case must be Tamil or Telugu and that Hindustani shall not be reckoned as a vernacular of the Presidency. The examination of candidates in their own vernaculars will in most cases be a formal one, but it must be ensured that they can read a running hand.

In what language to be held. 6. The examination in each test, which shall be by means of printed papers, shall be conducted entirely in the English language.

7. The Regulations, Codes and Acts prescribed under any test shall be subject to such modifications, amendments or alterations as may from time to time be made, according as the law may be changed or as Government may direct, and candidates shall be expected to be acquainted with all such alterations, provided they have been published or notified not later than six months from the date of the examination.

Number of tests that may be brought up at a time. 8. Subject to such restrictions as may be imposed by the Commissioner in a time-table to be published annually, candidates shall be at liberty to come up for any one or more of the tests at the same examination.

Higher and Lower Grades. 9. Candidates may come up for the Higher Grade of any test without first passing the Lower Grade, but no candidate shall be allowed to come up for both the Higher and Lower Grades of the same test at the same examination.

10. Except in the case of the Salt and Abkari Tests, no candidate who elects to appear for the Higher Grade of any test without first passing the Lower Grade, and who fails to pass the former, shall be entitled to have his name included in the pass-list for the Lower Grade Test, however well he may have acquitted himself. Candidates for the Higher Grades of the Salt and Abkari Tests shall, if they fail to pass, but obtain the minimum marks prescribed for the Lower Grade, be declared to have passed by the Lower Grade.

Duration of examination and maximum marks. 11. The following table shows the papers to be set in the subjects of examination under each test, the time allowed to answer each paper and the maximum marks assigned to each:—

Tests.	Subjects.	Time allowed.	Maximum marks.
Précis-writing	Précis writing	Three hours	100
Translation Test, Higher Grade.	Translation from English into Vernacular.	Do.	100
	Translation from Vernacular into English.	Do.	100

Subjects of Examination under each test, &c.—concl'd.

Tests.	Subjects.	Time allowed.	Maximum marks.
Translation Test, Lower Grade.	Translation from English into Vernacular.	Two hours	100
	Translation from Vernacular into English.	Do.	100
Account Test, Higher Grade.	The Civil Account Code, Volume I.	Do.	60
Account Test, Lower Grade.	The Civil Service Regulations	Do.	60
	The Civil Account Code	Do.	60
Civil Judicial Test	The Civil Procedure Code	Three hours	120
	The Indian Evidence Act	Do.	120
	The Limitation Act	One hour and a-half	60
	The Stamp Act	Do.	60
	The Transfer of Property and Negotiable Instruments Acts.	Do.	60
	The Court-fees Act and the Suits Valuation Act	Do.	60
	The Contract Act	Do.	60
	The Rules of Practice (Civil)	Do.	60
	The Indian Evidence Act	Three hours	120
	The Indian Penal Code	Do.	120
Criminal Test, Higher Grade.	The Code of Criminal Procedure	Do.	120
	Medical Jurisprudence	Do.	120
Criminal Test, Lower Grade.	The Indian Evidence Act	Do.	100
	The Indian Penal Code	Do.	120
Revenue Test, Higher Grade.	The Criminal Procedure Code	Do.	120
	Medical Jurisprudence	Do.	120
Revenue Test, Lower Grade.	Revenue Regulations and Acts	Do.	100
	Standing Orders of the Board of Revenue.	Do.	120
Sea Customs Test.	Manuals of Village and Taluk Accounts.	Do.	100
	Stamp Law and Rules	Two hours	60
Jail Test	Revenue Regulations and Acts	Three hours	120
	Standing Orders of the Board of Revenue.	Do.	120
Test A.—Criminal Law.	Manuals of Village and Taluk Accounts.	Do.	100
	Sea Customs Law	Two hours	100
Test B.—Salt	Rules under the Sea Customs Act.	Do.	100
	The Indian Penal Code	Do.	100
Test C.—Account	The Criminal Procedure Code	Do.	100
	Special Acts relating to Jails	Do.	100
Test D.—Engineering	Salt and Abkari Tests.	Do.	100
	The Indian Penal Code	Three hours	100
Test E.—Excise	The Indian Evidence Act	Do.	100
	The Criminal Procedure Code	Do.	100
Test F.—Customs	I. Salt Manual, Vol. I.	Two hours	100
	II. Salt Manual, Vol. II	Do.	100
Test G.—Customs	III. The Chemistry of Salt and Saltpetre.	Do.	100
	I. The Civil Service Regulations and the Civil Account Code.	Do.	100
Test H.—Customs	II. Mensuration	Three hours	100
	III. Plan Drawing and Estimating.	One hour	100
Test I.—Customs	Excise Manual	Three hours	100
	I. Sea Customs Law	Do.	100
Test J.—Customs	II. Rules under the Sea Customs Act.	Two hours	100
		Do.	100

Minima for passing. 12. The minima for passing in the several tests shall be as follows:—
In the Précis-writing Test, 50 per cent. of the maximum marks.
In the Translation Test, Higher and Lower Grades, 50 per cent. of the marks for each of the two papers.
In the Account Test, Lower Grade, 40 per cent. of the maximum marks.

In the Salt and Abkari Tests, as specified under each separate test.

In all the other tests, one-third of the maximum marks in each subject, and two-fifths of the aggregate marks for all the subjects.

Classification of passed candidates. 13. Successful candidates in all tests, except the Salt and Abkari Tests, shall be arranged in two classes, the first consisting of those who obtain not less than three-fifths of the aggregate marks, the second of all others.

14. The names of successful candidates in each test or grade of test, shall be published in the *Fort St. George Gazette*, only those being arranged in the order of proficiency who pass in the first class.

15. To each successful candidate in each separate test or grade of test,—the Salt and Abkari Tests excepted,—a certificate shall be issued specifying the test and grade passed by him, and the class in which he was placed.

16. Application for admission to the examinations shall be made on printed forms to be had at the office of the Commissioner and at all Government treasuries. These applications should reach the office of the Commissioner not later than the 31st July.

Form, time and mode of application.

Fees.

17. The following are the fees to be paid for admission to the examination:—

Name of Test.	Fee prescribed.
1. The Précis-writing Test...	Rs. 5
2. The Translation Test, Higher Grade...	Rs. 6
3. Do. Lower do. ...	Rs. 4
4. The Account Test, Higher Grade...	Rs. 6
5. Do. Lower do. ...	Rs. 4
6. The Civil Judicial Test ..	Rs. 8
7. The Criminal Judicial Test, Higher Grade...	Rs. 10
8. Do. Lower do. ...	Rs. 8
9. The Revenue Test, Higher Grade...	Rs. 8
10. Do. Lower do. ...	Rs. 6
11. The Sea Customs Test ...	Rs. 5
12. The Jail Test ...	Rs. 8
13. The Salt and Abkari Tests ...	Rs. 7 for each test or branch of test.

18. The Commissioner may arrange to hold these examinations in Native States, if the Governments concerned desire it, provided that they undertake to bear all local expenses and arrange for the proper supervision of the examinations. A list of places at which it is desired that the examinations should be held, shall be furnished to the Commissioner not less than six months before the date fixed for the examinations.

The first examinations under this notification will be held in October 1894.

Schedule showing the offices or appointments for which the Special Tests are severally prescribed.

PRECIS-WRITING TEST.

Offices or Appointments.

Sub-Judges, District Munsifs, Deputy Collectors, Tahsildars, Deputy Tahsildars and Inspectors of Police (except Reserve Inspectors) and all ministerial officers (except Registrars and Deputy and Assistant Registrars in the High Court) who hold any office not falling within the scope of article 3 of the Public Service notification and who are in receipt of salaries amounting to not less than Rs. 60 per mensem.

Remarks.

All ministerial officers who on the 1st July 1894 were in receipt of salaries less than Rs. 80 per mensem, but not less than Rs. 60, shall be required to pass this test before they are promoted to any post carrying higher pay.

Accountants in Third Grade District Police offices shall also be required to pass this test although their pay is fixed at Rs. 50.

TRANSLATION TEST, HIGHER GRADE.

Offices or Appointments.

1. Translators in the High Court.
2. Translators in the Court of Small Causes, Madras, the City Civil Court, and the Presidency Magistrates' Courts.

3. Translators in District Courts.*
4. The Assistant to the Hindustani Translator to Government.
5. Munshis in the offices of the Translators to Government.

Remarks.

* Candidates for these offices must pass as under:—

Districts.	Languages.
Ganjam ...	...Uriya.
Vizagapatam ...	...Telugu or Uriya.
Godavari, Kistna, Nellore, Cuddapah, Kurnool, Bellary and Anantapur ...	...Telugu.
Chingleput, North Arcot, Salem, Coimbatore, South Arcot, Trichinopoly, Tanjore, Madras, Tinnevely, Madras and Nilgiris ...	...Tamil.
South Canara ...	...Canarese.
North and South Malabar ...	...Malayalam.

No person shall be appointed to any of the posts for which this test is prescribed, unless he first satisfies the Head of the office in which he seeks employment that he can interpret fairly and readily and can read arzis in manuscript, badly written and badly spelt.

TRANSLATION TEST, LOWER GRADE.

Offices or Appointments.

1. Sheristadar in District Courts and in Subordinate Judges' Courts.
2. Head Clerks, District and Sessions Courts, Subordinate Judges' Courts and District Munsifs' Courts.
3. Translators in District Courts.*
4. Registrar, Deputy Registrar, Examiner, Record-keeper, or Clerk in the Correspondence Department of any Court other than the High Court drawing salaries of Rs. 50 and upwards.
5. Head Clerk, Small Cause Courts.
6. Head Clerk in the City Civil Court.
7. Sheristadar.
8. English Head Clerk.
9. Vernacular Head Clerk.
10. Translators and Record-keepers.
11. Head Clerk in the offices of {Sub-Collectors, Head Assistant Collectors and General Charge Deputy Collectors.
12. Tahsildars and Deputy Tahsildars (including Stationary and Town Sub-Magistrates).
13. Taluk Sheristadars and Taluk Head Accountants (except in Madras).
14. All appointments (not being Secretariat appointments) to which salaries of Rs. 50 and upwards are attached in the office of the Board of Revenue.
15. The Manager and Clerks on Rs. 50 and upwards in the offices of the Conservators of Forests and Head Clerks in the offices of District Officers.
16. All appointments in Customs offices which carry a salary of Rs. 50 and upwards, except the appointment of Assistant Tester in the Madras Customs House.
17. The two Senior Clerks in the offices of the Translators to Government.
18. Chief Clerk or Manager in the Presidency Magistrates' Courts.
19. Clerks on Rs. 50 and upwards in the Public and Revenue Departments of the Government Secretariat.
20. Translators in the Government Secretariat and in the office of the Board of Revenue.
21. Central Nazirs and the Nazir in the City Civil Court.

Remarks.

Candidates for mufassal appointments (except Translatorships in District Courts) for which the Translation Test, Lower Grade, is prescribed, must have passed the test in the vernacular of the district in which they seek employment. Graduates in a vernacular are exempted from passing this test, if the vernacular language in which they passed at the B.A. degree examination is the vernacular of the district in which they desire to be employed.

* Candidates for these offices in the undermentioned districts must, in addition to passing the Higher Grade Test as above, pass the Lower Grade test as under:—

Ganjam ...	...Telugu.
Bellary and Anantapur ...	...Canarese.
Chingleput, North Arcot, Salem and Madras ...	...Telugu.
Coimbatore ...	...Canarese.
South Canara ...	...Tulu.

ACCOUNT TEST, HIGHER GRADE.

Offices or Appointments.

1. All persons subject to the Revenue Test, Higher Grade.
2. Accountants on Rs. 50 and upwards in the office of the Board of Revenue (except in the Revenue Settlement, Land Records and Agriculture Department, where the inferior limit of pay is Rs. 100).
3. Head Accountants in Collectors' offices and the second Accountant on Rs. 50 in the Nilgiri Collector's office.
4. Accountants in the Presidency Port office.
5. Accountants on Rs. 50 and upwards in the Sea Customs office.
6. Accountants on Rs. 50 and upwards in the office of the Superintendent of Stamps and Stationery.
7. District Registrars and the Manager and Accountants on Rs. 50 and upwards in the office of the Inspector-General of Registration.
8. The Manager and Treasury Officer and the Head Accountant in the office of the Resident in Travancore and Cochin.
9. Accountant, Appellate Side, High Court.
10. Clerks on Rs. 50 and upwards in the Local and Municipal Department of the Government Secretariat.
11. The Budget Clerk in the Chief Secretary's office and the Accountant in the Government Press.
12. Managers and Accountants in District Police offices.

Remarks.

Accountants in the Separate Revenue Department of the office of the Board of Revenue, who are required to pass Salt and Abkari Test C, are not required to pass the Account Test, Higher.

ACCOUNT TEST, LOWER GRADE.

Offices or Appointments.

1. All persons subject to the Revenue Test, Lower Grade.
2. All persons subject to the Jail Test.
3. Clerks in the office of the Consular Agent, Pondicherry.

CIVIL JUDICIAL TEST.

Offices or Appointments.

1. Sheristadar, District Courts and Subordinate Judges' Courts.
2. Head Clerk in District Courts, Subordinate Judges' Courts, District Munsifs' Courts, the City Civil Court and the Presidency Court of Small Causes.
3. Appeal Examiner in the High Court.
4. Central Nazirs and the Nazir in the City Civil Court.
5. District Registrars.

Remarks.

Graduates in Law and candidates who have passed the Second Grade Pleaders' Test, shall not be required to pass this test for posts for which it is prescribed.

District Registrars are not required to answer questions on the Civil Rules of Practice.

Sub-Registrars who have passed the old 'Civil Higher' or 'Civil Lower' Grade test or the Pleaders' tests, are exempted from passing the Civil Judicial Test for promotion to District Registrarships. Officers of the Judicial Department are exempted from passing this test, if they have passed the old Civil Higher or Lower Grade tests or the Pleaders' test.

CRIMINAL JUDICIAL TEST, HIGHER GRADE.

Offices or Appointments.

1. Deputy Collectors.
2. Chief Clerk or Manager in the Presidency Magistrates' Courts.

Remarks.

Graduates in Law and candidates who have passed the First Grade Pleaders' Test shall not be required to pass this test for posts for which it is prescribed.

CRIMINAL JUDICIAL TEST, LOWER GRADE.

Offices or Appointments.

1. Tahsildars.
2. Taluk Sheristadars (when also Magistrates).
3. Deputy Tahsildars (including Stationary and Town Sub-Magistrates).
4. Sheristadars and Head Clerks of Sessions Courts.
5. Police Inspectors (except Reserve Inspectors) and Managers and Accountants in District Police offices.
6. Criminal Appeals Clerk and Criminal Revision Cases Clerk in the High Court.

Remarks.

Graduates in Law and candidates who have passed the Second Grade Pleaders' Test shall not be required to pass this test for posts for which it is prescribed.

REVENUE TEST, HIGHER GRADE.

Offices or Appointments.

1. Deputy Collectors.
2. Uncovenanted Assistants in the office of the Board of Revenue.
3. First Assistant, Registrar and Head Clerk in the Revenue Department of the Government Secretariat.

REVENUE TEST, LOWER GRADE.

Offices or Appointments.

1. Hazur Sheristadars.
2. English and Vernacular Head Clerks in Collectors' offices.
3. Tahsildars.
4. Deputy Tahsildars (including Stationary and Town Sub-Magistrates).
5. Taluk Sheristadars and Taluk Head Accountants (except in Madras).
6. Subordinate, Head Assistant and General Charge Deputy Collectors' Head Clerks.
7. Revenue Inspectors.

Remarks.

Under G.O., No. 760, Revenue, dated 22nd November 1895, any person who obtains a certificate from a duly authorized officer of the Survey Department, that such person has gone through the course prescribed for Revenue Inspectors at a Survey school, and that the result of his examination was good, shall be considered eligible to hold the appointment of Revenue Inspector without further training in Surveying.

The Collectors of the following districts or portions of districts:—Ganjam, Vizagapatam, the Agency tracts of Godavari, Kurnool and South Canara may appoint persons who have not passed the Revenue Test to temporary vacancies in the grade of Revenue Inspector.

SEA CUSTOMS TEST.

Offices or Appointments.

1. Deputy Collector of Sea Customs, Madras.*
2. All other persons in the Sea Customs Department who hold appointments which carry salaries of Rs. 50 and upwards.

Remarks.

* In addition to the ordinary tests prescribed for Deputy Collectors.

JAIL TEST.

Offices or Appointments.

1. Jailor.
2. Deputy Jailor.

Remarks.

Candidates who have passed the Criminal Judicial Test, Lower Grade, are not required to pass this test to qualify for the post for which it is prescribed.

SALT AND ABKARI TESTS.

All the tests by the Higher Grade, and Test B in two vernaculars.

Offices or Appointments.

Inspectors of Salt and Abkari Revenue.

All the tests by the Lower Grade, and Test E in one vernacular.

Offices or Appointments.

Assistant Inspectors of Salt and Abkari Revenues, Clerks and Accountants drawing Rs. 100 and over.

Tests A, B and F in the Lower Grade, and Test E in one vernacular.

Offices or Appointments.

Sub-Inspectors of Salt and Abkari Revenue drawing a salary of Rs. 60 and over †. Tests B and F in the Lower Grade, Test C and Test E in one vernacular.

Offices or Appointments.

Clerks and Accountants drawing Rs. 50 and over †.

Remarks.

* In two vernaculars, one of which must be Tamil or Telugu, and the other not Hindustani.

† In one language other than the candidate's vernacular.

GOVERNMENT TECHNICAL EXAMINATIONS.

NOTIFICATION.

Port St. George, January 25, 1893.

No. 18.—The Government Technical Examinations, formerly known as the Examinations in Science, Art, Industries and Commerce, are intended for the encouragement of scientific and technical instruction, with special reference to manufactures and industries, and generally to the necessities of the practical side of life; and for the purpose of testing the qualifications of persons desirous of becoming—

- (i) Teachers of science, art, or commercial or industrial subjects;
- (ii) Civil, mechanical and electrical engineers, draughtsmen and telegraphists;
- (iii) Designers, engravers, decorative artisans, and art workmen in any branch of artistic industry included in this notification;
- (iv) Agriculturists, foresters, veterinarians;
- (v) Reporters, auditors, actuaries, and commercial employees;
- (vi) Managers and foremen of manufacturing, printing, and other industrial establishments suitable for this Presidency;
- (vii) Employees under Government, Local Boards, or Municipal Councils, in any department in which a practical knowledge of any of the subjects included in this notification is required;
- (viii) Chemists and druggists; compounders.

2. The examinations shall be of three grades—

- (1) Elementary. (2) Intermediate. (3) Advanced.

3. The examinations shall be under the control of the Commissioner for Government Examinations and shall be conducted, under his orders, by means of Boards of Examiners appointed by him.

4. The Boards shall be appointed for three years, but any member may be removed, without reason assigned, at the discretion of the Commissioner.

The Chairman of each Board shall be selected by the Commissioner.

5. The examinations shall be held once a year at Madras and at such centres in the mofussil as the Commissioner may from time to time select. For certain subjects they shall be held in April, and for others in November, according to the order of time and subjects set forth in a scheme of examinations published annually under the authority of the Commissioner in the *Port St. George Gazette*. The Commissioner shall have power to transfer the examination in any subject from the one season of the year to the other, provided that no change shall be made less than six months before the date fixed for the examination.

6. The examinations shall be open, subject to any conditions laid down in the syllabuses hereinafter mentioned, to—

- (i) All persons who have passed the compulsory subjects of the Lower Secondary Examination (in the case of the Elementary Examinations), or of the Upper Secondary Examination or the Matriculation Examination (in the case of the Intermediate and Advanced Examinations). The Commissioner may accept any other examination which he considers equivalent or higher.
- (ii) All persons who are certified by the head of a recognized technical school or class to have completed the prescribed course in the subject or subjects in which they appear.
- (iii) All employees under Government, Local Boards, or Municipal Councils, who are required to pass in any of the subjects included in this notification.
- (iv) All other persons who are specially permitted by the Commissioner to appear.

7. The following is the scale of fees laid down for admission to the examinations:—

Elementary Examinations.

For each subject Rs. 1.

Note.—The Commissioner shall have power, on the recommendation of the Director of Public Instruction, to remit or reduce the fee in the case of pupils of "poor" schools or of "poor" pupils, as defined in the Grant-in-Aid Code.

Intermediate Examinations.

For each subject Rs. 4.

Advanced Examinations.

For each subject Rs. 8.

When a subject is divided into stages, the fee for each stage shall be for the Intermediate Examination Rs. 2 and for the Advanced Examination Rs. 4.

8. Native States desirous of availing themselves of these examinations must satisfy the Commissioner that proper arrangements will be made for the conduct and supervision of the examinations, and must undertake to bear all local expenses connected with the examinations.

9. The nature and scope of the examination in each subject shall be specified by a syllabus. Ordinarily the examination shall be written, oral, and practical, and the

candidate must appear for the whole at one and the same examination. The distribution of marks among the written, oral, and practical portions of the examination shall be as specified in the syllabus.

10. The following are the subjects in which examinations shall be held:—

Civil Engineering.

Building Materials and Construction	Elementary	Intermediate	Advanced
Building-Drawing and Estimating	do	do	do
Hydraulics and Irrigation Works	do	do	do
Earth-work and Road-making	do	do	do
Bridge-work	do	do	do
Surveying and Levelling	do	do	Advanced.
Applied Mechanics	do	do	do
Mensuration	do	do	do
Practical Plane and Solid Geometry	do	do	Advanced.
Carpentry	do	do	do

Mechanical Engineering.

Machine Construction	Elementary	Intermediate	Advanced
Machine Drawing	do	do	Advanced.
Steam and the Steam-engine	do	do	do
Fitter's work	do	do	do

Electrical Engineering.

Practical Telegraphy	Elementary	Intermediate	Advanced
Electric Lighting and Transmission of Power	do	do	do
Electro-Metallurgy	do	do	do

Physical Science.

Heat	Intermediate	Advanced
Light	do	do
Electricity and Magnetism	Elementary	do
Inorganic Chemistry	do	do
Organic Chemistry	do	do
Metallurgy	do	do
Physiology	Elementary	Intermediate
Photography	do	do

Geology.

Geology	Intermediate	Advanced
Mineralogy	do	do

Biology.

General Biology	Intermediate	Advanced
Animal Physiology	Elementary	do
Botany	do	do

Sanitary Science.

Hygiene	Elementary	Intermediate	Advanced
General Biology (Special)	do	do	do

Pharmacy.

Botany (Special)	Intermediate	Advanced
Inorganic Chemistry (Special)	do	do
Materia Medica	do	do
Practical Pharmacy	do	do
Special Laboratory Course	do	do
Practical Dispensing (for Compounders)	do	do

Agriculture.

Agriculture	Elementary	Intermediate	Advanced
Surveying and Levelling (Special)	do	do	do
Agricultural Engineering	do	do	do
Botany (Special)	do	do	do
Horticulture	do	do	do
Forestry	do	do	Advanced.
Economic Entomology	do	do	do
Organic Chemistry (Special)	do	do	do
Tobacco	do	do	do

Veterinary Science.

Veterinary Science	Elementary	Intermediate	Advanced
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Commerce.

Book-keeping	...	...	Elementary..	Intermediate..	Advanced.
Commercial Correspondence	...	...	do	do	do
Banking	...	...	do	do	do
Commercial Geography	...	...	do	do	Advanced.
Shorthand	...	...	do	do	do
Annuities and Life Insurance	...	...	do	do	do
Type-writing	...	...	Elementary...	do	...

Music.

Music	...	...	Elementary...	Intermediate...	Advanced.
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Drawing, &c.

Free-hand Outline Drawing.	...	...	Elementary..	Intermediate..	Advanced.
Design	...	...	do	do	do
Geometrical Drawing	...	...	do	do	do
Painting	...	...	do	do	do
Modelling	...	...	do	do	do
Wood-engraving	...	...	do	do	do
Copper-plate Engraving	...	...	do	do	do

Jeweller's work.

Jeweller's work	...	...	Elementary...	Intermediate...	...
Silversmith's work	...	...	do	do	...
Watch and Clock-repairing	...	...	do	do	...

Printing, Bookbinding and Type-founding.

Letter press Printing—	...	...	Elementary..	Intermediate..	...
Compositor's work	...	...	do	do	...
Proof-reader's work	...	...	do	do	...
Press work	...	...	do	do	...
Machine work	...	...	do	do	...
Printer's Warehouse work	...	...	do	do	...
Bookbinding	...	...	do	do	...
Type-casting	...	...	do	do	...
Stereotyping	...	...	do	do	...
Electrotyping	...	...	do	do	...

Wood-work and Metal-work.

Cabinet-making	...	...	Elementary...	Intermediate..	Advanced.
Blacksmith's work	...	...	do	do	...
Carriage Building	...	...	do	do	...
Metal work	...	...	Elementary...	do	Advanced.

Leather-work.

Boot and Shoe-making	...	...	Elementary...	Intermediate...	...
Tanning Leather	...	...	do	do	...
Saddlery and Harness-making	...	...	A.	do	...

Textile Fabrics.

Cotton-spinning	...	...	...	Intermediate...	...
Cotton-weaving	...	...	Elementary...	do	...
Bleaching, Dyeing, and Printing	...	...	do	do	...
Cotton	...	...	do	do	...
Silk-dyeing	...	...	do	do	...
Silk Manufacture	...	...	do	do	...
Carpet-weaving	...	...	Elementary...	do	...
Lace-making	...	...	do	do	...

Glass and Pottery.

Pottery and Porcelain Manufacture	...	...	Elementary...	Intermediate...	...
Glass-making	...	...	do	do	...

Tailoring and Dress-making.

Tailoring	...	...	Elementary...	Intermediate...	...
Needlework and Dress-making	...	...	do	do	Advanced.
Embroidery	...	...	do	do	...

Cookery.

Cookery	...	...	...	Intermediate...	...
Bread-making	...	...	do	do	...

11. Successful candidates shall be arranged in the order of merit for each subject, and for each stage, if the subject is divided into stages. The minima required for passing in each class shall be specified in the syllabus. The names of successful candidates shall be published in the *Fort St. George Gazette*.

12. To each candidate who passes in any subject there shall be given a certificate stating the subject in which he has passed and the class in which he has been placed. Where the subject is one in which the examination is divided into stages, the certificate shall not be given until the candidate has passed all the stages.

13. Candidates who have passed in a lower class in any subject may come up again to qualify for a higher class on paying again the full examination fee.

14. To meet the requirements of candidates desirous of qualifying for a profession requiring a knowledge of more than one subject, certain of the subjects shall be formed into groups. In each group there shall be one or more principal subjects, the other subjects of the group being regarded as subsidiary to them for the purposes of the profession represented by the group. These groups shall be of two kinds: (1) groups of a lower standard, for passing in all the subjects of which a *Group Certificate* shall be awarded, and (2) groups of a higher standard, for passing in all the subjects of which a *Diploma* shall be awarded. When a candidate has passed in all the subjects of a group, the fact shall be notified in the *Fort St. George Gazette*. The *Group Certificates* and *Diplomas* shall set forth the subjects in which the candidate has passed, and the class in which he was placed in each.

15. The following are the groups of subjects for which *Group Certificates* shall be awarded:—

Group Certificate in Building Construction.

Building Materials and Construction	...	...	Intermediate.
Building-Drawing and Estimating	...	...	do
Applied Mechanics	...	...	Elementary.
Carpentry	...	...	do

Group Certificate in Machine Construction.

Machine Construction	...	...	Intermediate.
Machine Drawing	...	...	do
Applied Mechanics	...	...	Elementary.
Steam and the Steam-engine	...	...	do
Fitter's work	...	...	do

Group Certificate in Mechanical Drawing.

Building-Drawing and Estimating	...	...	Intermediate.
Machine Drawing	...	...	do
Practical Plane and Solid Geometry	...	...	Elementary.
Mensuration	...	...	do
Free-hand Outline Drawing	...	...	do

Group Certificate in Surveying.

Surveying and Levelling	...	...	Intermediate.
Earthwork and Road-making	...	...	Elementary.
Mensuration	...	...	do

Group Certificate in Hydraulic Engineering.

Hydraulics and Irrigation Works	...	...	Intermediate.
Building Materials and Construction	...	...	Elementary.
Building-Drawing and Estimating	...	...	do
Earthwork and Road-making	...	...	do
Machine Drawing	...	...	do

Group Certificate in Bridge Construction.

Bridge-work	...	...	Intermediate.
Building-Drawing and Estimating	...	...	do
Building Materials and Construction	...	...	Elementary.
Applied Mechanics	...	...	do

Group Certificate in Sanitary Science.

Hygiene	...	...	Intermediate.
Animal Physiology	...	...	do
General Biology (Special)	...	...	do
Physiography	...	...	do
Inorganic Chemistry	...	...	Elementary.

Group Certificate in Electrical Engineering.

Electricity and Magnetism (Intermediate) and any one of the following:—	...	...	Intermediate.
Electric Lighting and Transmission of Power	...	...	do
Practical Telegraphy	...	...	do
Electro-Metallurgy	...	...	do

Group Certificate in Drawing.			
Free-hand Outline Drawing	...	...	Intermediate.
Geometrical Drawing	...	...	do
Design	...	...	Elementary.
Painting	...	...	do
Group Certificate in Letterpress Printing.			
Compositor's work	...	...	Intermediate.
Proof-reader's work	...	...	Elementary.
Press work	...	...	do
Machine work	...	...	do
Group Certificate in Bookbinding.			
Bookbinding	...	...	Intermediate.
Printer's Warehouse work	...	...	Elementary.
Group Certificate in Type-founding.			
Type-casting	...	...	Intermediate.
Stenotyping	...	...	Elementary.
Electrotyping	...	...	do
Group Certificate in Shorthand.			
Shorthand	...	...	Intermediate.
Type-writing	...	...	do
Group Certificate in Correspondence.			
Commercial Correspondence	...	...	Intermediate.
Shorthand	...	...	do
Commercial Geography	...	...	do
Banking	...	...	Elementary.
Group Certificate in Book-keeping.			
Book-keeping	...	...	Intermediate.
Commercial Correspondence	...	...	do
Commercial Geography	...	...	do
Banking	...	...	Elementary.

16. The following are the groups of subjects for which Diplomas shall be awarded:—

Diploma in Agriculture.			
Agriculture	...	...	Advanced.
Inorganic Chemistry	...	...	Intermediate.
Organic Chemistry (Special)	...	...	do
Veterinary Science	...	...	do
Botany (Special)	...	...	do
Agricultural Engineering	...	...	do
Surveying and Levelling (Special)	...	...	do
Physiography	...	...	do
Diploma in Veterinary Science.			
Veterinary Science	...	...	Advanced.
Animal Physiology	...	...	Intermediate.
Inorganic Chemistry	...	...	do
Organic Chemistry	...	...	do
Botany (Special)	...	...	do
Diploma in Electrical Engineering.			
Electricity and Magnetism	...	...	Advanced.
Inorganic Chemistry	...	...	Intermediate.
Applied Mechanics	...	...	do
Machine Construction	...	...	do
Machine Drawing	...	...	do
and one of the following:—			
Electrical Lighting and Transmission of Power	...	...	Advanced.
Practical Telegraphy	...	...	do
Electro-Metallurgy	...	...	do
Diploma in Drawing.			
Free-hand Outline Drawing	...	...	Advanced.
Geometrical Drawing	...	...	do
Design	...	...	Intermediate.
Painting	...	...	do
Diploma in Commerce.			
Commercial Correspondence	...	...	Advanced.
Book-keeping	...	...	do
Commercial Geography	...	...	do
Banking	...	...	Intermediate.

Chemists' and Druggists' Diploma.

Botany (Special)	...	...	...	Intermediate.
Inorganic Chemistry (Special)	...	...	...	do.
Materia Medica	...	...	...	do.
Practical Pharmacy	...	...	...	do.
Special Laboratory Course	...	...	...	do.

Note.—The diploma for Chemists and Druggists will be granted only on the successful candidate's producing a certificate of having satisfactorily served for one year at any time after his first year of study in a Chemist's and Druggist's shop approved by the Council of the Madras Medical College.

17. Scholarships shall be awarded by the Director of Public Instruction on the results of these examinations in accordance with the Government Scholarship notification.

18. Candidates must send in their applications for admission not later than 31st January and 31st August for the April and November examinations, respectively. The applications must be on printed forms, which may be obtained at the office of the Commissioner and from all Tahsildars and Treasury Deputy Collectors.

19. This notification will have effect from this day.

C. A. GALTON, Acting Chief Secretary.

COMPETITIVE EXAMINATION FOR THE SALT AND ABKARI DEPARTMENT.

Fort St. George, June 2, 1892.

NOTIFICATION.

No. 70.—The following rules relating to a Competitive Examination for the Salt and Abkari Department are published for general information:—

An examination, to be styled the "Salt and Abkari Department Competitive Examination," shall be held annually at Madras on the 15th of December and following days for the purpose of selecting candidates for the higher grades of the subordinate branch of the Salt and Abkari Department.

2. (i) The examination shall be under the control of the Commissioner for Government Examinations, who shall arrange for its conduct by means of a Board of Examiners consisting of a Chairman and at least three members appointed by him for three years. The Commissioner may remove any member, however, at his discretion, and appoint, or not appoint, another in his stead, as he thinks fit.

(ii) Whenever necessary, the Board shall be assisted by special examiners appointed by the Commissioner for the optional subjects, but such special examiners shall be subject to the control of the Board. The question papers drawn up by them shall be submitted to the Board for approval, and their valuation of the answer papers shall be subject to revision by the Board, whenever, in the opinion of the Board, such revision appears to be necessary.

3. The examination shall be open to such candidates only as may be selected to compete for it by the Commissioner of Salt and Abkari Revenue, provided always they satisfy the following conditions:—

- (1) They must not be more than 25 years of age at the date of examination.
- (2) They must have passed (i) the First Examination in Arts of the Madras University, or (ii) an equal or a higher examination of any other University in the British Empire, or (iii) the Government Upper Secondary Examination.

- (3) They must produce evidence of good character:—
 - (i) from the Head Master or Principal of their last school or college, or
 - (ii) from the Head of their office if in Government employ, or
 - (iii) from their last employer if in private employ.

- (4) They must not be less than 5 feet 5 inches in height, nor less than 32 inches round the chest.

- (5) They must, prior to examination, produce a certificate of health and physical fitness in the form hereinafter prescribed, from a Board of Commissioned Medical officers to be convened for that purpose by the Surgeon-General with Government.

4. In the months of May or June preceding the examination, a notice shall be published in the Gazette specifying, among other particulars, the number of appointments to be competed for, and the number of candidates that will be allowed to compete for them.

5. Every person desirous of being admitted to the examination shall, in the first instance, submit an application for permission to appear, in the form prescribed in Appendix I, to the Commissioner of Salt and Abkari Revenue on or before the 31st July.

If the Commissioner approves of his candidature, he shall arrange with the Surgeon-General with Government for his examination at the Presidency town by a Board of Commissioned Medical officers not later than the 31st August. If such Board finds him physically fit for service in the Salt and Abkari Department, the President shall forward to the Commissioner a certificate signed by himself and his colleagues in the form given in Appendix II, and if not, he will report to the Commissioner accordingly. Only those candidates who obtain the certificate above-mentioned shall be deemed to have been definitely selected to compete for the examination under Article 3 above, and each of such candidates shall be furnished with an order in the form given in Appendix III, which order must be forwarded along with the candidate's application to the Commissioner for Government Examinations for admission to the examination in the manner prescribed in Article 18 of this notification.

Note.—The medical examination above required shall be distinct from, and more stringent than that prescribed for the ordinary branches of the public service.

Proviso.—In the case of candidates already in the department, the Commissioner may, at his discretion, dispense with the medical examination required by this Article.

* 6. No candidate shall be admitted to the examination who has not previously paid into a Government treasury the sum of Rs. 20. The fee-receipt granted to him by the Treasury officer must be attached to his application for admission to the examination.

7. The following are the subjects of examination. Every candidate must bring up all the compulsory and one of the optional subjects.

COMPULSORY SUBJECTS.

(1) *English Grammar and Language.*—As treated in the first three parts of Meiklejohn's work on the English language, its grammar and history, or any similar work covering the same ground.

(2) *Composition.*—The candidates will be required (i) to write an essay on one of several subjects selected by the examiners, (ii) to write an official letter or report in proper form from hints furnished by the examiners, and (iii) to relate in narrative form some public events of recent occurrence with which the candidates may be supposed to be acquainted.

(3) *Précis-writing.*—To write a précis of a set of official papers relating to one and the same subject.

(4) *History.*—The Histories of England and India from the earliest times down to the present.

(5) *Arithmetic.*—The whole subject.

OPTIONAL SUBJECTS.

(1) *English Literature.*—The history of its rise and progress, as set forth in such works as the "Student's Manual of English Literature" by Thomas B. Shaw, or "A Manual of English Literature" by Thomas Arnold.

(2) *Deductive Logic.*—As defined by the syllabus for the B.A. Degree Examination of the Madras University.

(3) *Mathematics.*—Algebra, Geometry and Plane Trigonometry as defined by the syllabus for the B.A. Degree Examination of the Madras University.

(4) *Experimental Physics and Inorganic Chemistry.*—As defined by the syllabus i. (a) and i. (b) for the B.A. Degree Examination of the Madras University.

(5) *Physiology.*—Defined as to its scope by the syllabus for the F.A. Examination of the Madras University. The standard to be similar to that of the B.A. Degree Examination.

(6) *Physiography.*—Defined as to its scope by the syllabus for the F.A. Examination of the Madras University. The standard to be similar to that of the B.A. Degree Examination.

(7) *Political Economy.*—As in Fawcett's Manual of Political Economy, or any book covering the same ground.

8. The following table gives the order of time in which the subjects will be taken up and the maximum marks to be assigned to each subject—

Days.	Hours.	Subjects.	Marks.	Aggregate marks.
First day	10 A.M. to 1 P.M. ... 2 to 5 P.M. ...	English Composition. Do. Grammar and Language.	150 100	700
Second day	10 A.M. to 1 P.M. ... 2 to 5 P.M. ...	Précis-writing History	150 100	
Third day	10 A.M. to 1 P.M. ... 2 to 5 P.M. ...	Arithmetic Optional subject	100 100	

9. Any candidate failing to obtain a third of the marks in Composition or in Précis-writing will be considered to have failed, whatever marks he may have obtained in the other subjects. If a candidate fails to obtain a fourth of the marks in any of the other subjects, his marks in that subject will not be allowed to count towards the total.

10. As soon as possible after the results of the examination have been tabulated, a list shall be published in the *Port St. George Gazette* of all those who have obtained not less than 40 per cent. of the aggregate marks,—the candidates being arranged in the order of merit according to the aggregate marks obtained by them.

11. From the list so published, the Commissioner of Salt and Abkari Revenue shall select as many as may be required to fill the number of vacancies in his department declared under Article 4 of this notification to be thrown open to competition, beginning with the candidate who stands first in the list and proceeding downwards, until the number required is complete. Such candidates shall be called "Successful candidates" and shall be considered, if in other respects qualified, to have a claim to employment in the department.

12. "Successful candidates" before they are appointed to any of the posts for which they were permitted to compete, shall be required to pass a test in Riding before the Equitation Board at an examination held by the Board in the month of January or in the month of July immediately following the month in which the Competitive Examination was held, and any candidate failing to pass the test at the latter examination shall become disqualified for appointment.

[*Note.*—Any candidate who appeared for the Competitive Examination in December may appear for the Riding examination in January, if, at the time the latter examination is held, the results of the former have not been announced; but at the examination held in July, only those candidates will be allowed to appear whose names are in the list published in the Gazette. Candidates who failed at the examination held in January will be allowed a second chance at the examination held in July.]

13. If a "Successful candidate" fails to pass the test in Riding at the examination held in July, or from any other cause becomes disqualified, the candidate in the published list next in order of merit to the "Successful candidates," and in other respects duly qualified, shall be deemed a "Successful candidate" and shall become qualified for appointment, if he has passed the test in Riding.

14. "Successful candidates" who have passed the test in Riding, shall be entitled to appointments of Rs. 100 and upwards as Assistant Inspectors or as Clerks, and, as vacancies occur, shall be offered such appointments in the order in which they stand at the examination, provided that no candidate who is a European shall ordinarily receive such an appointment until he has resided at least three years in India, and provided also that when an appointment falls vacant to which a successful candidate would be entitled, and the candidate next in the list is still undergoing the Riding Test, the appointment may be offered to the successful candidate next below him, if any, who has already completed the test. Every selected candidate so appointed shall be considered to be on probation, i.e., to hold his appointment *sub. pro tem* for one year. In offering appointments to successful candidates, those of an earlier year, if any, shall be given precedence over those of a later one.

15. No candidate, who refuses an appointment offered to him, shall have any further claim for employment in the department. And no candidate shall be offered a first appointment of higher value than that offered to any man who stands above him at the same Competitive Examination.

16. Until all these successful candidates at each competition have received the offer of an appointment, no appointments of the classes referred to in article 14 shall be made either by promotion or nomination.

17. If the number of candidates who obtain not less than 40 per cent. of the aggregate marks falls short of the number required to fill the vacancies thrown open to competition, the vacancies that remain after the successful candidates have been provided with appointments shall be filled by promotion or nomination. If it so happens that in any year there are no candidates who obtain the prescribed minimum of 40 per cent., all the vacant appointments reserved for competition shall be similarly filled by promotion, or by nomination.

18. Persons who are desirous of being admitted to the examination, and who have received from the Commissioner of Salt and Abkari Revenue an order of admission, must apply on forms which may be obtained from the Secretary to the Commissioner of Salt and Abkari Revenue, or from the Secretary to the Commissioner for Government Examinations, within the time allowed, whereof notice shall have been given under article 4 of this notification. All applications for admission to the examination must be addressed to the Secretary to the Commissioner for Government Examinations.

19. This notification shall take effect from 1st April 1892.

APPENDIX I.

SALT AND ABKARI DEPARTMENT.

(COMPETITIVE EXAMINATION.)

Form of application for permission to appear for the Competitive Examination for the Salt and Abkari Department to be held on the 15th December and following days.

NOTE.—The order for permission to appear for the examination will not be issued unless this form, filled up by the candidate himself, is received at the Office of the Commissioner, Salt and Abkari Revenue, Madras, on or before the 31st July.

Date _____

Sir,

Being desirous to offer myself as a candidate at the Competitive Examination for the Salt and Abkari Department to be held on the 15th of December, I transmit herewith the following certificates, as required by the regulations, and beg to be favoured with an order of admission to the examination:—

(i) In the case of Christians, this certificate should be a copy of the candidate's baptismal certificate, and in the case of natives, who are non-Christians, a duly authenticated extract from the candidate's horoscope, or other reliable record of birth.

(ii) Certificates should be submitted in original, and the name of examination, the date when passed, and page of the Gazette containing the name, should be distinctly and separately specified.

(iii) The testimonial must be from—

(a) the Head Master or Principal of the candidate's last school or college, or

(b) the Head of his office, if he is in Government employ, or

(c) from his employer, if he is in private employ.

(2) I am a son of _____

If the candidate is a Euro-
pean his period of residence in
this country should be stated in
and am by birth a _____

I am, Sir,

Your obedient Servant,

Name in full _____

Designation and _____

address in full _____

To

THE SECRETARY TO THE COMMISSIONER,
SALT AND ABKARI REVENUE,
Madras.

APPENDIX II.

CERTIFICATE OF HEALTH AND PHYSICAL FITNESS.

We certify that to the best of our ability, and after a thorough examination, we find in _____ no disease, constitutional affection, or bodily infirmity unfitting him, or likely to unfit him, for service in the Salt and Abkari Department. We further certify that he appears to be strong and healthy, and capable of undergoing fatigue, and enduring hardship. He is not less than 5 feet 6 inches in height, and not less than 32 inches round the chest, and appears to be about _____ years of age.

189 _____

NOTE.—This certificate should be signed by the President and Members of the Medical Board by which it is granted under Article 5 of the notification.

APPENDIX III.

ORDER OF ADMISSION TO THE SALT AND ABKARI COMPETITIVE EXAMINATION.

son of _____

is permitted to appear for the Competitive Examination for the Salt and Abkari Department to be held on the 15th December 19 _____

(By order.)

MADRAS,

189 _____

Secretary to the Commissioner,
Salt and Abkari Revenue

NOTE.—This order should be attached to the candidate's application for admission to the Examination to be forwarded to the Secretary to the Commissioner for Government Examinations.

APPENDIX IV.

APPLICATION FOR ADMISSION TO THE COMPETITIVE EXAMINATION FOR THE SALT AND ABKARI DEPARTMENT.

th December 19 _____

1	Name of candidate (in full).
2	Father's name (in full).
3	Age and date of birth.
4	Fixed place of residence and address, showing the name of the District, Taluk, Town or Village, &c., (in full).
5	Class of community to which candidate belongs. [The candidate will here enter Brahman, other Hindu, Panchamas, Muhammadan, Native Christian, Eurasian or European, as the case may be.]
6	Where educated.
7	Designation of office at present held, if any.
8	* The General Education Test passed which qualifies candidate to appear for the Competitive Examination for the Salt and Abkari Department.
9	Optional subject in which candidate wishes to be examined.
10	Signature of Treasury officer showing that the fees have been paid and the entries verified as far as possible.

Received from _____ being the sum of Rupees _____ being the fee paid by him for admission to the Competitive Examination for the Salt and Abkari Department to be held at _____ on the _____

Treasury Officer.

Every candidate is required to send his application, together with the order of the Commissioner, Salt and Abkari Revenue, permitting him to compete, direct to the Secretary to the Commissioner for Government Examinations, Madras, so as to reach the Commissioner's office not later than the 30th September next, after which date no applications will be received. The cover should be subscribed "Application for admission to the Competitive Examination for the Salt and Abkari Department."

19 _____

Signature of candidate _____

Date of Application _____

J. F. PRICE, Chief Secretary.

* The name of examination or test, the date when passed, and page of the Gazette containing the name to be distinctly and separately specified.

PUBLIC SERVICE NOTIFICATION.

Ootacamund, May 9, 1894.

EDUCATIONAL QUALIFICATIONS FOR ADMISSION TO THE PUBLIC SERVICE.

No. 56.—The following notification is published for general information. It will come into operation on the 1st July 1894.

NOTE 1.—The rules contained in this notification shall in no wise affect the promotion of persons who held permanent appointments before they first came into force on the 1st July 1894, provided that their promotion was not already barred by any rules previously in force, nor shall they apply to persons acting in appointments for which, though qualified under the rules in force on the 30th June 1894, they may not be qualified under the present notification, such persons being eligible for confirmation in the appointments in which they are officiating if they fall permanently vacant before the termination of the acting incumbency.

NOTE 2.—These rules apply, unless otherwise expressly provided, to all appointments, whether pensionable or non-pensionable, temporary or acting.

NOTE 3.—Appointments carrying incremental pay are, for the purposes of this notification, treated as appointments carrying a fixed pay equal to the average pay calculated in accordance with Article 164 of the Civil Service Regulations.

1. No person shall be eligible for appointment to a post carrying a pay of less than Rs. 15 *per mensem*, but classed as "Superior" in the Civil Service Regulations, nor shall any person be eligible for appointment to any of the posts classed as "Inferior" which are specified in column I of Schedule A appended to this notification, unless he produces a certificate of having passed the Primary Examination,* or some other examination accepted by Government for the purposes of this notification as equivalent to it.

NOTE.—The following examinations shall be accepted as equivalent to the Primary Examination :—

- (1) The late Upper Primary Examination, if the certificate was granted before 1st December 1889.
- (2) The late Special Upper Primary Examination.
- (3) The late General Test Examination.
- (4) The late Middle School Examination.
- (5) The Lower Secondary Examination.
- (6) The Fifth and Sixth Standard Examinations conducted by Primary Examination Boards.

2. No person shall be eligible for appointment to a post carrying a pay of Rs. 15 *per mensem* and upwards and classed as "Superior" in the Civil Service Regulations, unless he has passed the Madras Upper Secondary Examination, with English as his first language, or the Matriculation Examination of the Madras University, or some other examination accepted by Government for the purposes of this notification as equivalent to them. Persons not being natives of India, who have passed no public examination, must satisfy Government that they have received an education at least up to the standard of the Upper Secondary or the Matriculation Examination.

NOTE 1.—The following examinations shall be accepted as equivalent to the Upper Secondary or the Matriculation Examination :—

- (1) The late Higher Examination for Women.
- (2) The Oxford or Cambridge Senior Local Examinations.
- (3) The Matriculation Examination of the London University.
- (4) The School Final Examination of the Allahabad University.
- (5) The F.A. Examination of the Calcutta University.

The cases of persons who have passed other examinations of a similar character may be referred for the special orders of Government.

NOTE 2.—All under-graduates shall be required to have passed in Handwriting and in Dictation as prescribed under first language (English) in the Upper Secondary Examination notification. Under-graduates who passed in Handwriting before 1896 will not be required to have passed in Dictation.†

* The Primary Examination qualification will not be required of candidates for the offices of Head Constables and Constables in the Police Department, till 1st January 1903, and of petty officers and Peons in the Salt, Abkari and Customs Department, of Peons in the Nilgiri District, and of Survey Inspectors in the Public Works Department, till the 1st January 1902, but in making appointments to such offices, preference will, as a rule, be given to men who have passed the examination.

The Entrance Examination of the Bombay, Allahabad and Calcutta Universities are not accepted as equivalent to either the Upper Secondary Examination or the Madras University Matriculation Examination.

† Under-graduates who passed the late Handwriting Test for Matriculates or the late Middle School Examination in the first class are exempt from passing this test.—Vide Government notification, dated 25th August 1894, No. 90, Educational. The examination for the Handwriting and Dictation Test for under-graduates is held twice in the year, once in May and a second time in December. The fee for admission to the examination is Rs. 3.

3. Articles 1 and 2 shall not be held applicable to the following appointments :—

- (1) Appointments which are specially mentioned in column II of Schedule A, appended to this notification.
- (2) Appointments in the Agency tracts of Ganjam, Vizagapatam and Godavari.
- (3) Acting appointments in any department which do not exceed three months in duration, if the acting allowance, inclusive of any local allowance available, is not more than Rs. 15 *per mensem*; provided that the sanction of the Head of the Department is obtained before any unpassed man is appointed.

NOTE.—District Judges, Collectors of districts, Superintending Engineers and the Examiner of Public Works Accounts, Madras, are regarded as Heads of Departments for the purpose of this clause.

(4) Appointments in the Forest Department which—

- (a) are of a temporary character and carry pay which is chargeable to "Conservancy and Works";
- (b) are of a permanent or temporary character and carry pay which is not chargeable to "Works" and does not exceed Rs. 12 *per mensem*;
- (c) carry a pay of more than Rs. 12 but not more than Rs. 15, provided that the Board of Revenue is satisfied that qualified candidates cannot be obtained.

(5) The appointments of Classifiers and Head Classifiers on the Field Establishments of Deputy Commissioners of Settlement (subject, however, to the condition that the sanction of the Commissioner is obtained).

(6) The appointments of extra and temporary hands in the Revenue Settlement Department.

(7) Temporary appointments in the Survey Department.

(8) The appointment of Copyist in all Departments.

NOTE.—In the case of the appointment of Copyist in Divisional and Taluk offices, preference should be given to candidates who have qualified according to Article (2) and have passed the Elementary Examination in Type-writing.

(9) Appointments in the Public Works Department, the pay of which is chargeable to "Works."

(10) Appointments of all persons employed on Railway service.

(11) Appointments in the offices of the Consulting Engineer for Railways and the Examiner of the Guaranteed Railway Accounts.

(12) In the Government Press, Madras; (i) the appointment of Packer; (ii) appointments, except those of Clerks, in the Composing, the Press and Machine, and the Binding Departments; (iii) appointments in the Type Foundry, and (iv) appointments, except those of Storekeeper, Proof-reader, and Peon, in the Penitentiary Branch.

(13) Appointments in the Postal Department, the pay of which is paid from the Provincial grant for the District Post.

(14) Appointments of mustering women attached to Stipend Pay offices.

(15) Temporary appointments in the Port Department.

(16) Appointments of minor Irrigation Maistries in the Revenue Department. Preference shall be given to candidates who possess a certificate of having passed through the artisan class of the College of Engineering and the Agricultural students who have passed in agricultural engineering, surveying and levelling.

4. The following classes of persons are granted the concessions indicated below :—

(1) Pensioners and Reservists of the Native Army are not required to have passed any tests before appointment to inferior service;

(2) Pensioned Native officers of the rank of Jamadar or Subadar, and other military pensioners possessing certificates as Army Schoolmasters, or regimental certificates of education (class II for non-commissioned officers and class I for other ranks) are not required to have qualified according to the preceding articles of this notification before appointment to the following posts, viz.:—

- (i) the posts of Inspector, Station-House Officer, Head Constable and Inspector-General's office Storekeeper in the Police Department;
- (ii) the post of Sub-Inspector in the Salt and Abkari Department;
- (iii) the posts of Chief, Deputy Chief, Assistant Chief and Head Warder and of Executive Assistant Jailor in District Jails in the Jail Department.

(3) Draftsmen and Surveyors in the Public Works Department who possess certificates of the College of Engineering, Madras, may be appointed to any post in the Conservancy establishment.

(4) Candidates for the posts of Draftsman and Surveyor in all departments, when such posts carry pay of Rs. 15 and upwards, are required to produce a certificate of a

suitable grade from the College of Engineering, Madras, but are not required to have qualified according to Article 2.

(5) Candidates for the post of Hospital Assistant are required to produce a certificate from the Medical College, Madras, but are not required to have qualified according to Article 2.

(6) Candidates for the post of Deputy Inspector of Vaccination are required to possess such qualifications only as are mentioned in the Vaccination Code.

(7) Pandits and Munshis, Gymnastic Instructors and Industrial Teachers in Government schools are required to possess such qualifications only as are specified in the Educational Rules.

(8) Shroffs, Clerk-Shroffs and Assistant Shroffs are required to qualify under Article 1 only.

(9) Head Constables are required to have qualified according to article 1 only.

(10) Head Constables who have passed the Criminal Test, Lower Grade, and the Précis-writing Test are eligible for appointment to the rank of Inspector of Police.

(11) Employés in the Examining Department of the Government Press, Madras, are not required to have qualified under Article 2, but Proof-readers, including the Gazette Indexer, must have passed the examination in Proof-reader's work, Elementary grade, under the notification regulating the Government Technical Examination, and Examiners must have passed the same examination in the Intermediate grade.

(12) Head Light-keepers, Boat-Overseers, Light-keepers on Rupees 9 per mensem and upwards, Port Signallers and Flag Lascars in the Port Department are required to pass in the compulsory subjects of the Primary Examination only. Retired and discharged men of the British Army, who have obtained certificates under Article 196 of Volume 13 of the Army Regulations, are not required to pass any other tests before appointment to the Presidency Light House service.

(13) Candidates for the post of Type-writing Clerk are only required to have passed the Elementary Examination in Type-writing if the pay of the post is less than Rs. 20 per mensem, and the Intermediate Examination if the pay is Rs. 20 or upwards.

NOTE.—This concession does not apply to the two appointments of Copyist and Type-writing Clerk in Collectors' offices, candidates for which should have qualified according to Article 2 and have passed the Intermediate Examination in Type-writing.

(14) Head Warders in the Jail Department and Head-keepers in Lunatic Asylums are required to have qualified according to Article 1 only.

5. In addition to the general education qualification mentioned in Article 2, candidates before appointment to particular posts, or before promotion to or confirmation in such, shall be required to pass such tests of a special, professional or technical nature as may from time to time be declared by Government to be applicable to them. A list of these particular posts and of the qualifying tests required for each is given in Schedule B to this notification.

Schedule A showing what appointments in the 'Superior' and 'Inferior' Services of Government fall under, or are excluded from, the operation of Article 1 of the Public Service Notification.

To be included.	To be excluded.	REMARKS.
I	II	III
GENERAL		
(1) Superior appointments— All appointments carrying pay less than Rs. 15 per mensem, which are classed as 'Superior' in the Civil Service Regulations, with the exception of those specially excluded by this Schedule. All Shroffs and Assistant Shroffs, whatever their pay.	(1) The appointments of the following servants, which are menial in character:— Gardeners; Chowkidars; Malichowkidars; Messengers; Masaljis; Night-watchmen; Watchmen; Pankah-pullers; Sweepers; Scavengers or Totis; Water-carriers; Pakkalis; Dhooly-bearers; Cooks; Lamp-lighters.	
(2) Inferior appointments— The appointments of the following classes of servants, which are classed under 'Inferior Service' in the Civil Service Regulations:— Clerks, Section-writers, Reference-pickers, Concopillais, Attenders or Dufferbands;		

Schedule A showing what appointments in the 'Superior' and 'Inferior,' &c.—contd.

To be included.	To be excluded.	REMARKS.
I	II	III
GENERAL—concl'd.		
(2) Inferior appointments—concl'd. Muchies or Daftaries; Peons in all departments, including those on field duty; Gollahs; Daffadars; Choddars; Jamadars (with the exception of those employed in the Commissariat Department); Dalayats; All Lascars whose duties are similar to those of Peons and are not menial in character.		
DEPARTMENTAL.		
(1) Settlement Department— Field Peons.	(1) Settlement Department— Acting and Sub. proben Field Peons.	
(2) Survey Department— Draughtsmen, Compositors, Measuring Peons, Field Surveyors.	(2) Survey Department— Artificers, Lithographers.	
(3) Land Revenue Department— Process Amins, Peons, Batta Peons.	(3) Land Revenue Department— One peon in every Revenue office, provided he is a Parrier.	*The Primary Examination qualification will not be required of candidates for the posts of Petty officers and peons in the Salt, Abkari and Customs Department till the 1st January 1903; but in making appointments to such posts, preference shall, as a rule, be given to men who have passed the examination. Karnams, Village Headmen and Monegars are required to have passed the Village Officers' Special Test. Collectors and Divisional officers have the power of exempting persons from passing the Primary Examination in view to their appointment as Village officers.
(4) Separate Revenue Department— Amins, Petty Officers.	(4) Separate Revenue Department—	
(5) Inam Commissioner's Office— Pastors.	(5) Inam Commissioner's Office—	
(6) Village offices— Karnams, Village Headmen and Monegars.	(6) Village offices— All Village officers other than those required to pass the Primary Examination.	
(7) Stamp Department— Counters and Markers.	(7) Stamp Department—	
(8) Ports— Godown-keepers.	(8) Ports— Boatmen, Light-keepers on less than Rs. 9, and Catamaran Maistries.	

Schedule A showing what appointments in the 'Superior' and 'Inferior,' &c.—concl'd.

To be included.	To be excluded.	REMARKS.
I	II	III
DEPARTMENTAL—concl'd.		
(9) Office of the Commissioner of Paper Currency— Coin-payers, Potadars, Note-pasters and Stitchers, Note-cancellors, Pressmen.	(9) Office of the Commissioner of Paper Currency— Mechanics, Assistant Potadars.	
(10) Jails— Warders and Head Warders.	(10) Jails—	
(11) Government Central Museum—	(11) Government Central Museum— Hurnals.	
(12) Civil Courts— Amins, Process-writers, Process-peons, Court-keepers, Bailiffs.	(12) Civil Courts—	
(13) Police— Constables and Head Constables.	(13) Police—	The Primary Examination qualification will not be required of candidates for the offices of Head Constables and Constables till the 1st January 1903, but in making appointments to such offices preference shall, as a rule, be given to men who have passed the examination.
(14) Educational Department— Teachers in Government Schools, Laboratory and Museum Attendants.	(14) Educational Department— Sewing Mistresses and Sewing Masters.	
(15) Medical Department— Compounders and First Class Keepers in Lunatic Asylums.	(15) Medical Department— Ward Attendants, Ward Coolies, Warders in Lunatic Asylums other than Head or First Class Keepers, Packers in Medical Stores, Tindals.	
(16) Presses— Compositors, Apprentices and Reading boys.	(16) Presses— Pressmen, Ballmen, Wheelers, Distributors.	
(17) Public Works Department— Store-keepers, Messengers and Superintendents of Irrigation and Conservancy Establishments.	(17) Public Works Department— Lascars on Rupees five <i>per mensem</i> and under.	
(18) Commissariat Department— Salutries.	(18) Commissariat Department— Jamadars, Mahouts, Drivers, Saddlers, Sarwans, Shoemiths, Blacksmiths, Bellowsmen, Hammermen, Carpenters, Sirdars, Mates and Bearers on the Ambulance Establishment, Weighmen, Measuringmen, Coopers.	
(19) Army Remount Department— Chowdries, Duffadars, Farm Head Maistries, Farm Head Ploughmen, Garden Maistries, Chabook Sowars, Hospital Ward Coolies.	(19) Army Remount Department— Carpenters, Ironsmiths, Shoemiths, Bullock-drivers, Gram-boilers, Horse-keepers, Chucklers, Ploughmen, Labourers.	
(20) Army Clothing Department— Storekeepers and Assistant Storekeepers, Packing Overseers.	(20) Army Clothing Department— Examining Maistries, Maistry Lascars, Head Lascars, Maistry Tailors, Cutting Tailors, Carpenters.	

Schedule B showing the various offices in 'Superior Service' for which Special, Professional, or Technical tests are prescribed.

Offices or Appointments.	Tests.	REMARKS.
GENERAL.		
Sub-Judges, District Munsifs, Deputy Collectors, Tahsildars, Deputy Tahsildars and Inspectors of Police (except Reserve Inspectors) and all ministerial officers (except Registrars and Deputy and Assistant Registrars of the High Court) who hold any office not falling within the scope of Article 3 of the Public Service notification, and who are in receipt of salaries amounting to not less than Rs. 60 <i>per mensem</i> .	Précis-writing Test	All ministerial officers who, on the 1st July 1894, were in receipt of salaries less than Rs. 80 <i>per mensem</i> , but not less than Rs. 60, shall be required to pass this test before they are promoted to any post carrying higher pay.
GOVERNMENT SECRETARIAT.		
First Assistant Registrar } in the Revenue Department.	{ Revenue Test, Higher Grade. Account Test, do.	
Head Clerk }		
Budget Clerk in the Public Department.	Account test, Higher Grade.	
Clerks on Rs. 50 and upwards in the Local and Municipal Department.	Do. do.	
Clerks on Rs. 50 and upwards in the Public and Revenue Departments.	Translation Test, Lower Grade.	
Translators	Do. do.	
Accountant in the Government Press.	Account Test, Higher Grade.	
REVENUE DEPARTMENT.		
Uncovenanted Assistants in the office of the Board of Revenue.	{ Revenue Test, Higher Grade. Account Test, do. " Translation Test, Lower Grade.	
Deputy Collectors...	{ Revenue Test, Higher Grade... Account Test, do. " Criminal Judicial Test, Higher Grade.*	Deputy Collectors are also required to pass the Third class Vernacular test before appointment and the Compulsory Vernacular test in two languages afterwards.
Huzar Sheristadar...	{ Revenue Test, Lower Grade. Account Test, do. Translation Test, do.	
English Head Clerks in Collectors' Vernacular Head offices.	{ Revenue Test, do. Account Test, do. Translation Test, do.	
Record-keepers } do.	Translation Test, do.	
Translators }	Account Test, Higher Grade.	
Head Accountants in Collectors' offices.	Do. do.	
The Second Accountant on Rs. 50 in the Nilgiri Collector's office.		
Head Clerks in } Sub-Collectors' offices ... Head Assistant Collectors' offices ... General Charge Deputy Collectors' offices ...	{ Revenue Test, Lower Grade. Account Test, do. Translation Test, do.	

* Or the Pleaders' Test, First Grade, or the B.L. Degree Examination.

Schedule B showing the various offices in 'Superior Service,' &c.—contd.

Offices or Appointments.	Tests.	REMARKS.
REVENUE DEPARTMENT—concl'd.		
Tahsildars and Deputy Tahsildars (including Stationary and Town Sub-Magistrates).	Revenue Test, Lower Grade. Account Test, do. Criminal Judicial Test, Lower Grade.*	Taluk Sheristadars when they are also Magistrates are required to have passed the Criminal Judicial Test, Lower Grade. The
Taluk Sheristadars and Taluk Head Accountants (except in Madras).	Translation Test, Lower Grade. Revenue Test, do. Account Test, do. Translation Test, do.	
Revenue Inspectors	Revenue Test, do. Account Test, do.	
Collectors of the following Districts or portions of Districts,—Ganjam, Vizagapatam, the Agency tracts of Godavari, Kurnool and South Canara, may appoint persons who have not passed the Revenue Test to temporary vacancies in the grade of Revenue Inspector.		
Accountants on Rs. 50 and upwards in the office of the Board of Revenue (except in the Revenue Settlement, Land Records and Agriculture Department, where the inferior limit of pay is Rs. 100).	Account Test, Higher Grade	Accountants in the Separate Revenue Department of the office of the Board of Revenue who are required to pass Salt and Abkari Test C, are not required to pass the Account Test, Higher.
All appointments (not being Secretariat appointments) to which salaries of Rs. 50 and upwards are attached in the office of the Board of Revenue.	Translation Test, Lower Grade.	
Translators in the office of the Board of Revenue.	Do. do.	
Accountants on Rs. 50 and upwards in the office of the Superintendent of Stamps and Stationery.	Account Test, Higher Grade.	
FOREST DEPARTMENT.		
Forest Officers		The qualifications prescribed for Forest Officers not belonging to the Indian Forest Service are set out in the Forest Code.
The Manager and Clerks on Rs. 50 and upwards in the offices of the Conservators of Forests.	Translation Test, Lower Grade.	
Head Clerks in the offices of District Forest Officers.	Do. do.	
PUBLIC WORKS DEPARTMENT.		
<i>(Executive Branch.)</i>		
Assistant Engineer	Examinations prescribed for the Civil and Mechanical Engineer Classes, College of Engineering, Madras, and also the B.E. Degree Examination.	Candidates must be certified to have completed both the Theoretical and the Practical course prescribed.
Engineer Subordinates	Examinations prescribed for the Engineer Subordinate (Overseer) Class, College of Engineering, Madras.	

* Or the Pleaders' Test, Second Grade.

Schedule B showing the various offices in 'Superior Service,' &c.—contd.

Offices or Appointments.	Tests.	REMARKS.
PUBLIC WORKS DEPARTMENT—concl'd.		
Sub-Overseers and Surveyors ...	Examination prescribed for the Sub-Overseer and Surveyor Class, College of Engineering, Madras.	Candidates must be certified to have completed the prescribed course, and to have passed the final examination before the Board appointed for the purpose.
Draftsmen	Examinations prescribed for the Draftsmen Class, College of Engineering, Madras.	Candidates must be certified to have completed the prescribed course, and to have passed the final examination before the Board appointed for the purpose.
SURVEY DEPARTMENT.		
Probationary Deputy Surveyor...	Examinations prescribed for the Sub-Overseer and Surveyor Class, College of Engineering, Madras.	Temporary hands will not be required to have passed these tests.
Draftsmen	Examinations prescribed for the Draftsmen Class, College of Engineering, Madras.	
MEDICAL DEPARTMENT.		
Assistant to District Surgeon ...	Examinations for the Degree of M.B. & C.M., M.D., or L.M.S., of the Madras University.	Deputy Collectors are also required to pass the Third-class Vernacular test before appointment and the Compulsory Vernacular test in two languages afterwards.
Apothecary (Military)	Examinations prescribed for the Students of the Apothecary Department in the Madras Medical College.	
Hospital Assistant, Military Branch.	Examinations prescribed for the Students of the Hospital Assistant Department in the Madras Medical College.	
Civil Hospital Assistant	Examinations prescribed for Students of the Hospital Assistant Department in the Madras Medical College.	
CUSTOMS DEPARTMENT.		
Deputy Collector of Sea Customs, Madras.	Sea Customs Test. Revenue Test, Higher Grade. Account Test, do. Criminal Judicial Test, Higher Grade.*	The Translation Test, Lower Grade, is not required for the
All other persons in the Sea Customs Department who hold appointments which carry salaries of Rs. 50 and upwards.	Sea Customs Test. Translation Test, Lower Grade.	

* Or the Pleaders' Test, First Grade, or the B.L. Degree Examination.

Schedule B showing the various offices in 'Superior Service,' &c.—contd.

Offices or Appointments.	Tests.	REMARKS.
CUSTOMS DEPARTMENT—concl'd.		
Accountants on Rs. 50 and upwards in the Sea Customs office.	Account Test, Higher Grade.	post of Assistant Tester in the Madras Customs House.
Accountants in the Presidency Port office.	Do. do.	
SALT AND ABEARE DEPARTMENT.		
Inspectors	All the tests, except C, D and G, by the Higher Grade, previous to appointment or, if their first appointment is in that grade, within two years of the same, and Test E in two vernaculars. Two years will be allowed for the passing of Tests C, D and G.	Upper Secondary and Matriculation passed candidates, First-in-Arts men and graduates shall not be required to pass in one of the two vernaculars under Test E. Linguistic, of the Salt tests, except under Section II, if their second language at the respective examinations was this vernacular.
Assistant Inspectors, Clerks and Accountants drawing Rs. 100 and over.	All the tests, except C, D and G, by the Lower Grade, previous to appointment or, if their first appointment is in that grade, within two years of the same, and Test E in one vernacular language other than candidate's vernacular language. Two years will be allowed for the passing of Tests C, D and G.	Candidates who have passed the Government Intermediate Technical Examination in Mensuration or in Surveying and Levelling, or in Building-Drawing and Estimating shall be exempted from passing in the corresponding subjects comprised in Salt Test D—Engineering.
Sub-Inspectors drawing Rs. 60 and over.	All the tests, except C, D and G, by the Lower Grade, previous to appointment or, if their first appointment is in that grade, within two years of the same, and Test E in one vernacular language other than candidate's vernacular language.	
Clerks and Accountants drawing Rs. 50 and over.	All the tests, except A, D and G, by the Lower Grade, previous to appointment or, if their first appointment is in that grade, within two years of the same.	
JUDICIAL DEPARTMENT.		
Translators in the High Court	Translation Test, Higher Grade.	Officers of the Judicial Department who have passed the old Civil Higher or Civil Lower Grade Test or the Pleaders' Tests are exempted from passing the Civil Judicial Test.
Sheristadars in District Courts	Civil Judicial Test.*	
	Criminal Judicial Test, Lower Grade.*	
"	Translation Test, Lower Grade.	Translators in certain District Courts are required to have passed the Translation Test, Lower Grade, in a second language.
	Grade.	
Translators in District Courts	Translation Test, Higher Grade.	

* Or the Pleaders' Test, Second Grade.

Schedule B showing the various offices in 'Superior Service,' &c.—contd.

Offices or Appointments.	Tests.	REMARKS.
JUDICIAL DEPARTMENT—concl'd.		
Head Clerks in District Courts	Civil Judicial Test.* Criminal Judicial Test, Lower Grade.* Translation Test, Lower Grade.	The qualifications prescribed for the posts of Sub-Judge and District Mansif are set out in the Provincial Civil Service Rules, published on pages 559-563 of Part I, of the Fort St. George Gazette, dated 22nd May 1894. The only Special test prescribed for these appointments is the Précis-writing Test.
Translators in the Court of Small Causes, Madras.	Translation Test, Higher Grade.	
Translators in the City Civil Court.	Do. do.	
Head Clerk in the Court of Small Causes, Madras.	Civil Judicial Test.* Translation Test, Lower Grade.	
Head Clerk, City Civil Court	Civil Judicial Test.* Translation Test, Lower Grade.	
Subordinate Judges and District Mansifs.		
Sheristadar, Subordinate Judges' Courts.	Civil Judicial Test.* Translation Test, Lower Grade.	
Head Clerk, Subordinate Judges' Courts and District Mansifs' Courts.	Civil Judicial Test.* Translation Test, Lower Grade.	
Chief Clerk or Manager in the Presidency Magistrates' Courts.	Criminal Judicial Test, Higher Grade.† Translation Test, Lower Grade.	
Translators in the Presidency Magistrates' Courts.	Translation Test, Higher Grade.	
Appeal Examiner in the High Court.	Civil Judicial Test.*	
Criminal Appeals Clerk	in the High Court.	* Criminal Judicial Test, Lower Grade.*
Criminal Revision Cases Clerk		
Registrar, Deputy Registrar, Examiner, Record-keeper or Clerk in the Correspondence Department in any Court other than the High Court drawing salaries of Rs. 50 and upwards.		Translation Test, Lower Grade.
Accountant, Appellate Side, High Court.		Account Test, Higher Grade.
Central Nazirs and the Nazir in the City Civil Court.	Civil Judicial Test.* Translation Test, Lower Grade.	

* Or the Pleaders' Test, Second Grade.

† Or the Pleaders' Test, First Grade, or the B.L. Degree Examination.

Schedule B showing the various offices in 'Superior Service,' &c.—contd.

Offices or Appointments.	Tests.	REMARKS.
JAIL DEPARTMENT.		
Jailor	{ Jail Test ... { Account Test, Lower Grade ...	Candidates who have passed the Criminal Judicial Test, Lower Grade, will not be required to pass the Jail Test to qualify for the posts for which it is prescribed.
Deputy Jailor	{ Jail Test. { Account Test, Lower Grade.	
POLICE DEPARTMENT.		
Police Inspector (except Reserve Inspector).	Criminal Judicial Test, Lower Grade.*	Police Inspectors are required to pass after appointment a test in Police Departmental Orders and Practice.
Managers and Accountants in District Police offices.	{ Criminal Judicial Test, Lower Grade. { Account Test, Higher Grade. The Précis-writing Test.	
EDUCATIONAL DEPARTMENT.		
Sub-Assistant Inspectors and Inspectresses of Schools.	The Sub-Assistants' Test	Upper Secondary passed candidates who are Europeans or Eurasians are exempted from passing the compulsory test prescribed in the notification sanctioned in G.O. of the 15th September 1896, No. 573, if their second language at the Upper Secondary Examination was a vernacular.
Clerk in receipt of Rs. 50 and upwards.	Do do	
Teachers in Government Colleges and Schools.	L.T. Degree Examination or Teachers' Certificate Examination of the grade corresponding to their general education attainments.	
Gymnastic Instructors	Gymnastic Instructors' Certificate Examination.	
REGISTRATION DEPARTMENT.		
District Registrars	{ Civil Judicial Test. { Account Test, Higher Grade. }	Registrars are not required to pass in Civil Rules of Practice. Sub-Registrars who have passed the old 'Civil Higher' or 'Civil Lower' grade Test or the Pleaders' tests, are exempted from passing the Civil Judicial test for promotion to District Registrarships.
The Manager and Accountants on Rs. 50 and upwards in the office of the Inspector-General of Registration	Account Test, Higher Grade.	

* Or the Pleaders' Test, Second Grade.

Schedule B showing the various offices in 'Superior Service,' &c.—contd.

Offices or Appointments.	Tests.	REMARKS.
MISCELLANEOUS.		
The Assistant to the Hindustani Translator to Government.	Translation Test, Higher Grade.	
Munshis in the offices of the Translators to Government.	Do. do.	
The two Senior Clerks in the offices of the Translators to Government.	Do. Lower Grade.	
The Manager and Treasury Officer and the Head Accountant in the office of the Resident in Travancore and Cochin.	{ Account Test, Higher Grade. Do. Lower Grade.	
Clerks in the Office of the Consular Agent, Pondicherry.		

PUBLIC WORKS DEPARTMENT.

The Establishment of the Department is divided into two distinct branches, viz., the Executive and the Accounts.

The Executive branch is classified as follows:—

- I. Engineer Establishment.
- II. Upper Subordinate Establishment.
- III. Lower Subordinate Establishment.
- IV. Office Establishment (including Draftsmen).
- V. Petty Establishment.

The Accounts branch is divided into:—

- (a) Superior
- (b) Subordinate.

2. In addition to the above, there is a separate Conservancy Establishment for Irrigation Works, and an Establishment of Surveyors who are engaged temporarily according to requirements.

Engineer Establishment.

3. First appointments to the Engineer Establishment are made by the Secretary of State from amongst the passed students of the Royal Indian Engineering College, and by the Government of India from the Indian Civil Engineering Colleges, to which a certain number of appointments, to be fixed from time to time, is annually guaranteed, and from amongst Royal Engineer-officers on the Indian establishment. Also by the Government, from the Madras College of Engineering, and by selection from the Sub-Engineer and Supervisor grades of the Upper Subordinate Establishment within the limit guaranteed from time to time.

4. The various ranks of the Engineer Establishment are as follows:—

- | | |
|---|---------------------------------------|
| Chief Engineers, in three classes. | Executive Engineers, in three grades. |
| Superintending Engineers, in three classes. | Assistant Engineers, in three grades. |
| | Apprentices. |

5. Recruits from the Madras College of Engineering are appointed Apprentice Engineers, and if favourably reported on at the end of a year, they are promoted to Assistant Engineers, 3rd grade, Provincial Establishment.

6. Promotions from one grade or class to another vacancies and on completion of

7. Assistant engineers, before they can be promoted from the third to the second grade, are required to pass an examination to show that they are acquainted with the processes for the preparation of materials, the modes of construction in use in India, the resources for the District, and the rules and forms of Account in use in the Department, and that they understand the management of work-people. They are also required to pass a colloquial examination in vernacular. For promotion to Assistant Engineer, 1st grade, they are required to pass the 3rd class test or Departmental Standard in the vernaculars as laid down in the P. W. Code.

Upper Subordinate Establishment.

8. Upper Subordinates are graded as follows:—

- | | |
|---------------------------------|-----------------------------|
| Sub-Engineers, in three grades. | Overseers, in three grades. |
| Supervisors, in two grades. | Apprentices. |

9. The first appointment of Overseers is made by the Chief Engineer from passed students of the Madras College of Engineering.

10. Vacancies in the Overseer grades will, as a rule, be filled by passed students of the College of Engineering in the order of merit. Six months prior to each final College examination, notice will be given of the number of such appointments likely to become available for competition.

11. After completing the theoretical course of the College of Engineering, the pupils of the Engineer Subordinate class will undergo a practical course comprising one year, to be spent in workshops or on Engineering works, at the discretion of the Chief Engineer.

12. Passed Surveyors of the Madras College of Engineering may be entertained for survey duties, on the same footing as Upper Subordinates. This establishment is distinct from the establishment of Upper Subordinates for general duties.

Lower Subordinate Establishment.

13. Lower Subordinates are graded thus:—

Sub-Overseers, 1st Grade, 1 Sub-Overseers, 2nd Grade, 1 Sub-Overseers, 3rd Grade, and are appointed by Superintending Engineers. They are supposed to have a practical knowledge of construction.

Clerical Establishment (including Draftsmen).

14. Clerks are divided into 5 classes, each of which is sub-divided into two or more grades.

15. Clerks are required to pass the Upper Secondary Examination or the Matriculation Examination and Handwriting Test for appointments of Rs. 15 and upwards; and for appointments of Rs. 60 and above, the Test in Précis-writing, Higher Grade, in addition.

16. Draftsmen are divided into four classes, viz., Special, 1st, 2nd and 3rd.

17. A certificate of qualification from the College of Engineering must be produced by candidates for appointment as Draftsmen.

18. The appointment of Clerks and Draftsmen rests with Heads of offices.

Accounts' Establishment.

19. The Accounts' Establishment is divided into the following classes and grades:—

(a) Superior.

Examiners, 1st Class.	Deputy Examiners, 2nd Class.
" 2nd "	Assistant " 1st Grade.
" 3rd "	" " 2nd "
" 4th "	" " 3rd "
Deputy Examiners, 1st Class.	

(b) Subordinate.

Accountants in eight grades.

20. All appointments and promotions in the Superior Accounts' Establishment are made by the Government of India.

21. The qualifications of candidates for appointment in the Subordinate Establishment are tested by the Principal of the College of Engineering by an examination.

RECRUITMENT OF THE SUPERIOR GRADES OF POLICE IN THE MADRAS PREVENTIVE SUPERIOR STAFF.

Appointment of the superior grades

1. The following is a list of appointments ordinarily reserved to the Police Department:—

(Note.—The list shows only the existing sanctioned scale which is liable to alteration at any time.)

1 Inspector-General of Police* on	Rs. 2,500 a month.
1 Commissioner of Police* (Madras City)	" 1,500.

*The appointments of Inspector-General of Police, Madras, and Commissioner of Police, Madras City, are not set apart exclusively for members of the Police Department, and the Government reserves discretion to fill them by the selection of any officers who are considered best fitted for them, whether in the department or outside it.

3 Deputy Inspectors-General	1 Rs. 1,400.
	1 " 1,300.
	2 " 1,200.
	2 " 1,000.
26 District Superintendents of Police*	3 " 900.
	5 " 800.
	8 " 700.
	6 " 600.
	6 " 500.
84 Assistant Superintendents of Police	5 " 450.
	5 " 400.
	6 " 350.
	12 " 250—300.

Officers will draw Rs. 250 while they are probationers, and Rs. 300 after they are confirmed in the service as Assistant Superintendents.

METHODS OF RECRUITMENT.

2. The recruitment for these superior grades is made on the following methods:—

(1) by appointment in England on the results of a Competitive Examination;

(2) by the promotion of deserving public servants (European or Native) who will generally be Police Inspectors;

(3) by selection of (European or Native) candidates upon the results of a Competitive Examination held in Madras;

(4) by direct appointment in exceptional cases by the Government of India.

(Note.—By this last means the occasional appointment of Military officers when available is provided for.)

3. With reference to the requirements of the department, the number of candidates to be obtained from England, those to be recruited locally, and of the latter, the number of those who may be natives of India, will, subject to the general control of the Government of India, be determined by the Local Government, having regard to the efficiency of the service. For the number that may be proposed to be drawn from England every year, an indent should be submitted in July of the previous year to the Local Government, which will transmit the same to the Government of India for communication to the Secretary of State.

4. The number of appointments offered for competition in London will in due time be notified by the Secretary of State.

5. **First Method of Recruitment.**—The following are the regulations for admission to the Indian Police through Competitive Examination in London:—

Regulations for Admission to the Indian Police Force through a Competitive Examination in London.

I. The examination will be simultaneous with, and in the same subjects and papers as, the examination for the Indian Forest Department,† which is usually held in June.

II. The qualifications of candidates shall be identical with those required in candidates for admission to the Sandhurst examination, except in the following respects. They must be above 19 and under 21 years of age on the 1st June of the year of application. They must be unmarried, and if they marry before reaching India they will forfeit their appointments.

III. Candidates must send to the Secretary, Judicial and Public Departments, India Office, on or before a specified date:—

(a) Information as to their names and parentage, certificates (in support of evidence) of the date of their birth, and the written statement of the candidate's signature.

(b) A statement of the candidate's age and the last four years.

*Includes 1 Assistant Inspector-General of Police (with a local allowance of Rs. 200, provided the total emoluments do not exceed Rs. 1,000 per mensem), 1 Deputy Commissioner of Police, Madras City (with a local allowance of Rs. 100, provided the total emoluments do not exceed Rs. 800 per mensem), 1 Assistant with Government, Special Branch, 1 Superintendent of Police, Bangalore, 1 Superintendent of Railway Police (with a local allowance of Rs. 150 per mensem). The Superintendent of Jeypore, and Assistant Superintendents of Baligada and Jeypore, and the Assistant Superintendent of Railway Police, receive a local allowance of Rs. 100 each per mensem.

†Candidates may, if qualified, enter for both the Police and the Forest Departments. They will, in such case, have to pay the fee due in respect of each examination.

‡There is no special form of application.

(c) An intimation of their wishes as to the province or provinces in which they would prefer to serve.

IV. Candidates will be required to appear before a Medical Board* at the India Office and to undergo a strict examination as to their physique and capacity for active out-door work in the plains of India.

V. Those who successfully pass the Medical Examination will be required to undergo an examination before the Civil Service Commissioners† in the following subjects: (Classes I to III), marks being assigned as follows:—

Class I.—Obligatory subjects.

	Marks	
1. Mathematics (lower), viz., Algebra, up to and including the Binomial Theorem; the theory and the use of Logarithms; Euclid, Books I to IV and VI; Plane Trigonometry, up to and including the solution of Triangles and Mensuration..	2,500	In each of these subjects a candidate must obtain not less than one-third of full marks in order to qualify.
2. English composition ..	1,000	
3. German or French (400 for colloquial) ..	2,000	

Class II.—Optional subjects.

4. Mathematics (higher), including Analytical Geometry, Conic Sections, Statics and Dynamics ..	2,000	A candidate may take any two, but not more than two, of the optional subjects.
5. French or German,—whichever has not been chosen as an obligatory subject (400 for colloquial) ..	2,000	
6. Latin ..	2,000	
7. Greek ..	2,000	Under "Optional subjects," Nos. 9, 10, 11 and 12, the examination will be partly practical.
8. English History. There will be set: one general paper; one paper limited to a fixed period ..	2,000	
9. Botany, viz., the elementary parts of Vegetable Morphology, Histology and Physiology, and the principles of a natural system of classification as illustrated by the more important British natural orders. Candidates will be required to describe plants in technical language. Questions will not be set on Vegetable Palaeontology or on the geographical distributions of plants ..	2,000	
10. Chemistry, viz., the elements of Inorganic Chemistry ..	2,000	Either or both of these subjects may be taken in addition to the obligatory and the two optional subjects.
11. Physics, Elementary properties of Electricity, Magnetism, Heat, Light and Sound ..	2,000	
12. Physical Geography and Geology, chiefly economic, including the recognition of the more familiar minerals and rocks and their properties and uses ..	2,000	

Class III.—Additional subjects.

13. Freehand Drawing ..	500	Either or both of these subjects may be taken in addition to the obligatory and the two optional subjects.
14. Geometrical Drawing ..	300	

* With a view to prevent parents and guardians from incurring the inconvenience and expense of sending candidates who may be physically unfit for the Police service, it is intended that candidates will be submitted to examination by a Medical Practitioner, with a view to prevent parents and guardians from incurring the inconvenience and expense of sending candidates who may be physically unfit for the Police service, it is intended that candidates will be submitted to examination by a Medical Practitioner, with

It is to be understood that the private examination is to be held at the India Office, so as to lessen the chances of disappointment, and that it is by no means intended to take the place of, or to influence in any way, the official examination.

On the subject of the standard of eyesight required for the Indian services, a pamphlet has been published under the authority of the Secretary of State in Council, by Messrs. Churchill and Sons, 11, New Burlington Street.

† A fee of 2*l.* is required. Instructions on this point will be issued to candidates the day before the examination.

‡ A reprint of the papers set at the previous examination, with table of the marks assigned to the candidates, is published by the Civil Service Commissioners, and can be obtained through any bookseller; price 1*s.*

VI. From the competitors who attain the above-mentioned minima of marks in obligatory subjects, and satisfy the requisite conditions in other respects, the Secretary of State will select candidates in order of merit.

VII. Selected candidates will be examined by the Civil Service Commissioners as to their ability to ride, and will be required to produce,—

(a) a certificate from the Civil Service Commissioners that they are able to ride well, and to perform journeys on horseback; or

(b) a certificate from the Civil Service Commissioners of minimum proficiency in riding.

In the latter case they will be subjected, on their arrival in India, to such further tests in riding as may be prescribed by their Government, and will not be appointed Assistant Superintendents of Police until they shall have passed such tests to the satisfaction of their Government.

VIII. Selected candidates who have successfully passed the above-mentioned tests will be allotted, as probationers, to the various provinces upon a consideration of all the circumstances, including their own wishes; but the requirements of the public service will rank before every other consideration. The allotment will also be subject to the right of the Government of India to make transfers, if necessary.

IX. The probationers will be required to start for India at such time as may be fixed by the Secretary of State. Failure to embark in time will, in the absence of satisfactory explanation, lead to forfeiture of appointment. Free passages to India will be provided by the India Office.

X. On arrival in India probationers will receive an initial salary of Rs. 250 a month during their period of probation.

XI. Probationers will be required to qualify by passing the necessary departmental examinations (as well as the riding test, if necessary, see rule VII) within, or at the first examination held after two years of their arrival in India.*

XII. Any probationer who may fail to pass the prescribed examinations within the time specified above, or be found unfit for Police duties, will be liable to removal from the service. Any probationer so removed from the service will be furnished with a free passage to England, unless he obtains other employment in India.

XIII. The seniority of officers in the Police will in all ordinary cases be regulated by the order in which they pass the departmental examination, but the local Government has the power to relax the rule by antedating the passing of an officer in any exceptional case (such for instance as unavoidable detention of the officer at the time fixed for the examination by some pressing emergency or by the express order of his superior officer) in which the literal application of the rule would work inequitably.

XIV. When probationers have passed the qualifying examinations (as well as the riding tests) they will, if otherwise approved, be appointed Assistant Superintendents of Police and their salary will be raised to Rs. 300 a month.

XV. Candidates recruited in England for the Police will be subject, as regards leave, to the rules applicable to European services, contained in chapter XIII of the Civil Service Regulations, and as regards pension, to Part IV of those regulations, subject, in either case, to any modifications thereof which may be made Service under the age of 26 will not, however, be excluded from reckoning towards pension.

XVI. Probationers will be required to sign articles of agreement describing the terms and conditions of their appointment prior to embarkation for India.

SYLLABUS OF THE SUBJECTS OF THE EXAMINATION HELD IN LONDON.

CLASS I.—(Obligatory Subjects.)

Mathematics.—The extent of the examination will be as defined in the regulations.

English Composition.—An essay to be written on one of several subjects specified by the Civil Service Commissioners on their examination paper.

German.—There will be translations of unseen passages from German into English, and from English into German; the knowledge of pronunciation will be tested by the *dicté* examination. The passages for translation will be taken from standard authors (Schiller, Lessing, Alex. Schlegel, etc.).

French.—The passages for translation will be taken, mainly, from standard authors (Cornille, Madame de Sévigné, Guizot, Taine, etc.), and in other respects the examination will proceed on the same lines as in German.

CLASS II.—(Optional Subjects.)

Higher Mathematics.—The extent of the examination will be as defined in the regulations.

French and German.—See under Class I.

* The Local Government will have power to relax this condition by allowing an additional year (but not more) in special cases when the probationer is likely to make a good Police officer.

Latin.—Passages will be set for translation into English selected from the authors usually read in schools. Passages from English authors will be given for translation into Latin prose and verse, but candidates will be allowed, in the place of verse composition, to answer questions of a simple character, which will test whether they possess a fundamental knowledge of the grammar of the language, and such an elementary acquaintance with Roman History, as is required for the intelligent study of the books they have read.

Greek.—Passages will be set for translation into English from the authors usually read in schools, and in other respects the examination will proceed on the same lines as in Latin.

English History.—The general paper in this subject will test whether the candidates are accurately acquainted with the facts of English History, and also possess an intelligent knowledge of the meaning of the facts. The paper on the fixed period will, of course, require from the candidates more minute knowledge than the general paper.

Botany, Chemistry, Physics, Physical Geography and Geology.—The standard of examination in these subjects will be such as may be reasonably expected from the education given at schools possessing appliances for practical instruction, such as a Laboratory, etc. A considerable portion of the marks will be allotted for the proficiency shown in the practical part of the examination.

GENERAL.

Hand-writing.—In estimating the papers of candidates, a limited number of marks, namely, 100 out of the maximum allotted to each subject, is held to be assignable for hand-writing.

DEPARTMENTAL TEST FOR PROBATIONERS.

—6. The following are the subjects of Departmental Examination referred to in rule XI. —(See p. 365.)

Law and Departmental Orders.

	Maximum marks.	Minimum marks.
A. { The Penal Code and Special and Local Criminal Laws, including Police Act..	150 }	125
B. { Code of Criminal Procedure ..	100 }	
B. Indian Evidence Act ..	80	40
C. Gribble and Hehir's Medical Jurisprudence, 3rd edition, except section II of chapter VIII of section V ..	80	40
D. Police Departmental Orders ..	100	60

Vernacular.

In one language such as each Probationer may be required after arrival in India to take up.

E. (1) The test, which will be according to the Lower standard required of Assistant Collectors, will be as follows:—

	Maximum marks.	Minimum marks.
Conversation ..	50	35
Translation ..	30	
Dictation ..	30	65
Reading and explanation of reports ..	50	

The above examination must be passed within two years of the Assistant's arrival in India.

(2) The test, which will be according to the Higher Standard required of Assistants, will be as follows:—

	Maximum marks.	Minimum marks.
Conversation ..	100	70
Translation ..	100	70
Dictation ..	100	70

in vernacular, referred to in the Indian Civil Service.

F. Candidates will be allowed to appear for and to pass each subject piecemeal. The examination in Divisions A, B and E will be the same as that of Assistant Collectors according to the Lower Standard. In C (Medical Jurisprudence) the test will be the same as for Assistant Collectors appearing for the Higher Standard. In D (Departmental Orders) the question papers will be prepared by the Inspector-General of Police.

8. The examinations will be conducted by the Board of Examiners and will be held half-yearly in January and July.

9. Probationers who pass the prescribed vernacular examinations at the first attempt in each will be allowed a Munshi allowance of Rs. 240 for each of the two languages in which they are required to pass.

TRAINING AND DUTIES OF PROBATIONERS.

10. On arrival in Madras arrangements will be made for Probationers to learn drill and, if necessary, to learn riding. They will commence study of the prescribed vernacular languages under a Munshi and of the prescribed subjects of the Departmental examination. They will attend the Magistrates' Courts with a view to learn the procedure followed in the trial of cases, taking notes of such cases, &c. They will submit to the Inspector-General weekly reports of their daily work. The training will be for a limited period.

11. After this period the Probationers will be sent into the mofussil to learn their work practically under specially selected District Superintendents of Police. They will be instructed in each detail of their duties, including the preparation of the several prescribed registers and returns, etc. They will, in short, be placed for the time being in the position of Personal Assistants to District Superintendents and prepare for approval draft orders (or other disposal) on all papers including Station House reports, Inspectors' diaries, petitions, &c. They will accompany District Superintendents, or be sent with Inspectors, engaged in the investigation of cases so that they may learn how investigations should be made and clues worked out. When advanced in experience they will be entrusted with the investigation of some cases. They will accompany District Superintendents on tour of inspection so that they may learn the method of inspection of stations and divisions.

12. District Superintendents are required to take an active interest in the well-being of young Probationers placed under them by exercising due supervision over their studies, by holding periodical examinations to test their progress and official knowledge. The following points are intended for guidance:—

- A Probationer must attend parade and office daily.
- He must be put through a short Musketry course.
- He must attend to Reserve duties, visit lines, take roll-call, tell off guards and escorts, examine magazine, stores, arms and ammunition, and inspect kits, &c.
- He must be required to work in each branch of the District Superintendent's office for a time, keeping the cash book, contingent register, crime register, &c., himself.
- He must be made to look after the duties at the Cashah Police Station, making entries in the Station Crime Register, preparing Station House reports, &c., himself.
- He must attend the Magistrates' Courts frequently to watch the progress of Police cases.

Attending to these duties will help the Probationer in the study of Police orders, the vernacular language and law.

13. Weekly reports of all work done daily must be submitted through the District Superintendent to the Inspector-General of Police.

14. After a Probationer has passed the prescribed tests and shown himself capable of taking charge of a sub-division he will be posted to such charge.

RECRUITMENT BY PROMOTION OF DESERVING PUBLIC SERVANTS.

15. **Second Method of Recruitment.**—Next, with regard to the second method of recruiting the superior grades of Police, viz., by promoting persons already employed under Government, principally deserving Inspectors of Police, the promotion of such men rests entirely at the discretion of Government. The above examination rules do not apply to them.

16. An officer thus promoted will ordinarily start as Sub. *pro tem* Assistant Superintendent on Rs. 250 per mensem and be posted immediately to the charge of a sub-division. After one year's employment in this manner, if Government is satisfied as to his capability, it may confirm him as Assistant Superintendent of the last grade.

RECRUITMENT BY LOCAL COMPETITIVE EXAMINATION.

17. **Third Method of Recruitment.**—The third method is by the selection of candidates upon the results of a Competitive Examination held in Madras.

18. Whenever it appears desirable to appoint a Probationary Assistant Superintendent locally, the fact will be notified, and His Excellency the Governor in Council will proceed to nominate not less than three gentlemen to compete for each such vacancy.

19. The rules regarding such local Competitive Examinations are as follows:—

I. Candidates for admission to the examination must be above 19 and under 24 years of age at the time of the examination. They must be at least 5' 7" in height and 35" in chest measurement. Each candidate must produce—

- a certificate of birth or other satisfactory evidence of age;
- a certificate from a gazetted Medical officer that he has no disease, constitutional affection or bodily infirmity unfitting him or likely to unfit him for Government service, and that he has been vaccinated or has had small-pox;
- testimonials of good conduct extending over a period of four years.

The candidates nominated by Government for admission to the Competitive Examination will be required to appear before a Medical Board to be assembled by the Surgeon-General at such time or place as the Government may direct.

II. The nominated candidates will be examined in the subjects described below and (subject to the condition hereinafter stated) the candidate obtaining the highest marks will be appointed to the first vacancy in the Probationary grade of Assistant Superintendent of Police (offered for competition); the candidate who obtains the second place, to the second vacancy if there be more than one vacancy to be filled, and so on. No candidate will be admitted to the department who obtains less than 500 marks in all.

III. A candidate will not be allowed to compete at the examination for admission to the Police Department more than twice, or to compete for any vacancy unless he has been specially nominated for it.

IV. The examination is by written questions and answers, and will be conducted by the Board of Examiners appointed for the examination of candidates for the Provincial Civil Service and at the same time as that examination.

Schedule of subjects for examination.		Marks.
Writing and composition: Impromptu essay upon some given subject...	150	
Arithmetic. (No special text-book) and Euclid, Books I to IV and VI; also easy Deductions.		
Algebra up to and including Binomial Theorem (Text-book, Todhunter's Algebra)	300	
Plane Trigonometry up to and including the solution of Triangles and Mensuration (Text-book, Todhunter's Plane Trigonometry)		
Not more than two of the following languages—Latin, Greek, Sanskrit, Arabic, French, German, Persian, or one of the Vernacular languages of the Province approved by the Local Government*	200 each.	
English History and Literature and Indian History (Elementary)	200	
Geography, Asia (especially India) and Europe	150	

POSITION, TRAINING, &c., OF CANDIDATES RECRUITED LOCALLY.

20. Candidates thus selected (at the local Competitive examination) will be required to pass the same Riding test, the same Departmental examinations, and undergo the same practical training as officers arriving from England, rules in paras. 6 to 14 above applying to both these classes of officers with one exception in connection with the Vernacular test in the case of the former which is hereinafter noticed.

21. The rates of pay are the same for candidates recruited in India as for those recruited in England during period of probation as well as on emerging therefrom.

22. Native candidates selected on the results of the Competitive examination in Madras will in regard to the Vernacular test be required to pass the 2nd-class Test prescribed in the notification of Government, No. 191, published in the *Port of George* Gazette, dated 24th April 1894, Part I, which corresponds to the test which Deputy Collectors are required to pass after appointment. The test comprises:—

- i. Reading aloud fluently and construing with readiness and accuracy not less than an octavo page of the undermentioned works:—

In Tamil	(1. The first three books of Panchatantram. 2. The whole of Virata Parvam (Prose). 3. Panchatantram.
„ Telugu	(1. Vemana Verses contained in Telugu selections. 2. Panchatantram.
„ Canarese	(1. Udyogaparva (the first three sandhis). 2. Vetala Charitram.
„ Malayalam	(1. Keralapazhama. 2. Keralolpathi. 3. Hitopadesha.
„ Uriya	(1. Batris Singhasana. 2. Ramayana, Sundara Kanda.
- ii. Translating in writing into English, with accuracy, a passage from some tolerably difficult work, not being a text-book.
- iii. Translating in writing, with accuracy of grammar and idiom, into the language in which the examination is held, an English paper of somewhat difficult style relating exclusively to Indian subjects, and, as far as possible, bearing upon questions connected with the department to which the officer belongs.
- iv. Translating in like manner a paper of English sentences.
- v. Reading aloud fluently, and translating correctly and readily, two or three manuscripts written in the language in which the examination is held, in a plain, running office hand.

* The Vernacular standard will be a high one, involving a thorough knowledge of the language and ability to write and read the written character with facility, and no native candidate will be allowed to take up his own vernacular. The approved languages are Tamil, Telugu, Canarese, Malayalam and Uriya.

vi. Conversing with the examiners, or with natives of India, on such subjects proposed by them as are calculated to test colloquial facility, both as regards scholarlike expression and knowledge of terms and phrases as commonly used by the poorer and uneducated classes.

23. European and Eurasian candidates locally recruited will be required to pass the same Vernacular test (according to the Assistant Collectors' Lower Standard) in two languages as candidates from England. But if any of the former has taken up a vernacular language for the Competitive examination and secured half the maximum marks therein, he will only be required to pass in one other vernacular according to the Assistant Collectors' Lower Standard examination.

24. Candidates who have taken up one vernacular language for the Competitive Examination and have secured half the maximum marks therein, will only be required to pass in one other language according to the above standards; otherwise, it will be necessary for them to pass in two vernaculars according to the same standards. If they appear in a language which they have taken up as their optional language in the University examination, they will be declared to have passed the test herein required in that language on their satisfying the examiners that they can read fluently and with facility manuscripts written in that language.

RECRUITMENT BY APPOINTMENT OF MILITARY OFFICERS.

25. **Fourth Method of Recruitment.**—The fourth method of recruitment is by direct appointment in exceptional cases by the Government of India by which means the occasional appointment of Military officers is rendered possible.

26. Officers appointed under this method should like other Probationers pass the Departmental, Law and Vernacular Examinations.

EXAMINATION SUBSEQUENT TO CONFIRMATION.

27. After confirmation as Assistant Superintendent but before promotion to the grade of District Superintendent, officers recruited in England, or appointed direct by the Government of India, and European and Eurasian officers locally recruited, must pass a test in a second vernacular according to the Lower Standard prescribed for Assistant Collectors.

SUBORDINATE STAFF.

I. **Inspectors.**—The following are the conditions and requirements:—

- (i) Applicant must belong to a respectable family, and have had a fair English education.
- (ii) Must be of good physique and active habits.
- (iii) Must produce certificates of character, as well as health certificate from Medical Officer.
- (iv) Must be able to ride.
- (v) Must have passed the Judicial Test II (b), Criminal Lower Grade, and the Précis-writing Test of the Government Examinations.

Appointments to this grade will be made by the Inspector-General of Police.

Superintendents may make recommendations for such appointments as heretofore.

- (vi) Every Inspector shall appear for the Departmental Test at the first examination after the date of his appointment to the grade of Inspector, if the examination takes place not less than six months after such date; if six months have not intervened between the appointment and the examination, the Inspector shall appear at the next following examination. If he fails to pass, he shall appear at the next one, and after two unsuccessful attempts, his probation shall cease.
- (vii) Candidates appointed as Inspectors will be on probation for a period not exceeding two years from the date of joining their first appointment and until they pass the Departmental test as provided in the preceding para. As soon as a Superintendent is satisfied that an Inspector has shown himself fit and qualified for confirmation, a roll should be submitted containing a full report on his working and capabilities. If an Inspector fails to complete the tests or to prove his fitness within the period of his probation, a roll should be submitted for the termination of his probation.

II. (i) Each Police Officer shall produce satisfactory testimonials of character and previous conduct.

(ii) Each Police Officer shall devote his whole time to the Police Service alone. He shall not take part in any trade or calling whatever, unless expressly permitted; and he shall faithfully and honestly use his best abilities to fulfil all his duties as a Police Officer.

- (iii) He shall conform himself implicitly to all rules which shall from time to time be made for the regulation and good order of the Service; and cultivate a proper regard for its honor and respectability.
- (iv) He shall submit to discipline, observe subordination, and promptly obey all lawful orders which he may receive from persons in authority over him.
- (v) He shall serve and reside wherever he may be directed.
- (vi) He shall appear at all times in such Police dress and accoutrements, as shall from time to time be ordered to be worn by each respective rank of the Service, and shall always be neat and clean in his appearance.
- (vii) He shall allow such reduction from his pay and allowances as may be required for clothing, lodging, and the like, under the rules of the Service.
- (viii) He shall promptly discharge such debts as the District Superintendent shall direct to be paid, and no Police Officer shall, under any pretext whatever, have any money transaction with any other Police Officer.
- (ix) He shall not withdraw from the Service without distinct permission, or until the expiration of two months after giving warning of his intention to do so.
- (x) He shall not on any occasion, or under any pretext whatever, directly or indirectly take or receive any present, gratuity or fee from any person whatsoever, without sanction.
- (xi) He shall act with respect and deference towards all official authorities of the country; and with forbearance, kindness and civility towards persons of all ranks. He shall observe a respectable and peaceful line of private conduct and avoid all partizanship.
- (xii) Each Police Officer is liable to immediate dismissal for unfitness, negligence and misconduct, and he may be suspended, be fined, or otherwise punished, for minor offenses at the discretion of the District Superintendent.
- (xiii) Every article of dress or appointment, lodgings, &c., which may have been supplied to a Police Officer at public cost will be immediately delivered up, or vacated, when he may cease to belong to the Police Force.

POSTAL DEPARTMENT.

Chief Officers of the Department.

A. U. Fanshawe, Esq., C.S.I., I.C.S.	Director-General of the Post Office of India.
(Vacant)	Deputy do. do.
E. A. Doran, Esq.	Offg. do. do.
E. A. Doran, Esq.	1st Asst. do. do. —(on other duty).
W. F. Cockell, Esq.	Offg. do. do. do.
W. F. Cockell, Esq.	2nd Asst. do. do. —(on other duty).
(Vacant)	Do. do. do.
G. A. T. Bennett, Esq.	3rd Asst. do. do. —(on other duty).
K. Homan, Esq.	Offg. do. do. do.
K. J. Badshah, Esq., B.A., I.C.S.	Comptroller, Post Office.
T. C. Eagles, Esq.	Deputy do. do. (Bengal Cir. Audit Office).
J. A. O'Brien, Esq.	Do. do. do. (Punjab do. do.).
F. H. Burke, Esq.	Do. do. do. (Bombay do. do.).
W. A. St. L. Kelly, Esq., B.A.	Asst. do. do. (Bengal do. do.).
F. O. Byrne, Esq.	Do. do. do. (Punjab do. do.).
J. N. Ghatak, Esq.	Do. do. do. (Bombay do. do.).
H. M. Kisch, Esq., B.A., (Bar-at-Law), I.C.S.	Post-Master-General, Bengal.
G. S. Curtis, Esq., I.C.S.	Do. Madras.
C. Stewart Wilson, Esq., B.A., (Bar-at-Law), I.C.S.	Do. Punjab.
W. J. Ham, Esq.	Do. N.W. Provinces.
J. Cornwall, Esq.	Do. Bombay.
E. C. O'Brien, Esq.	Inspector-General, Railway Mail Service.
C. J. Lalaka, Esq.	Dy. Post-Master-General, Central Provinces.
F. Whymper, Esq.	Do. Burma.
G. Barton Groves, Esq.	Do. Rajputana.
L. G. Wait, Esq.	Do. Sind & Baluchistan.
W. Hawthorne, Esq.	Do. Behar.
C. Goodburn, Esq.	Do. Assam.
J. W. Welsh, Esq.	Do. Eastern Bengal.
J. Owens, Esq.	Presidency Post-Master, Calcutta.
W. Merrett, Esq.	Do. Bombay.
M. E. Monks, Esq.	Do. Madras.

Post-Master-General's Office.

BEACH—10.30 A.M. TO 5 P.M.

G. S. Curtis, Esq., I.C.S.	Post-Master-General.
G. R. Peter, Esq.	Superintendent of Post Offices, (attached to the Post-Master-General's Office).
T. S. Carroll, Esq.	Personal Asst. to Post-Master-General.
Sufdar Hussain, Esq., B.A.	Do. do.
M.R.Ry. M. Krishnasamy Naidu	Manager.
" S. N. Devadasen, B.A.	Clerk.
" T. R. Doraswamy Pillai	Do.

Presidency Post-Master's Office.

BEACH—10 A.M. TO 5 P.M.

M. E. Monks, Esq.	Presidency Post-Master.
C. G. D'Santos, Esq.	Deputy Post-Master.
M.R.Ry. V. Narayanaswamy Moodelliar	Assistant Post-Master.
Mr. E. W. Hawkins	Head Clerk, Correspondence Department.
M.R.Ry. C. Ponnaranga Moodelliar	Do. Inland Despatch Department.
Mr. C. B. Maiden	Manager, Money Order and Savings Bank Departments.
M.R.Ry. M. Krishnaswamy Chetty	Head Clerk, Inland Receipt Department.
Mr. F. Kitchen	Do. Parcel Department.
M.R.Ry. P. Thiruvengadam Pillay	Registration Department.
" P. Parthasarathy Pillai	Treasurer.
Mr. M. R. Peter	Accountant.

Dead Letter Office.

Mr. I. Jesudasan, B.A.	Manager.
M.R.Ry. P. Joginah	Head Clerk.

Superintendents of Post Offices.

Divisions.	Divisions.
Bellary ... R. H. McKillop, Esq.	Shimoga ... A. Wilson, Esq.
Bangalore ... T. D. Dinwiddie, Esq.	Cocanada ... M.R.Ry. K. Vaithianingam Pillai.
Presidency ... Ghulam Razac Khan Bahadur.	Personal Asst. to the P.-M.-Genl. ... T. S. Carroll, Esq.
Mysore ... G. W. Stanyon, Esq.	Do. do. ... Sufdar Hussain, Esq. B.A.
Coimbatore ... H. C. Roussac, Esq.	Nellore Division ... M.R.Ry. V. Kanakasabhai Pillai, B.A., B.L.
Trichinopoly ... M.R.Ry. M. E. Muthuswamy Naidu.	Vizagapatam ... M.R.Ry. C. S. Venkatasubbar.
Calicut ... J. C. Morgan, Esq.	Cuddalore ... S. Seshachellam Naidu.
Palamcottah ... H. R. Hebbard, Esq.	
Supt. attached to P.-M. Genl's Office ... G. R. Peter, Esq.	

Railway Mail Service.

M DIVISION.

A. D. Gibeon, Esq.	Superintendent.
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Post-Masters.

Hyderabad ... Mr. G. Prime.	Chittoor ... Mr. D. B. Peter.
Bangalore ... A. Rheinius.	Vellore ... H. Bower.
Calicut ... W. E. Swaris.	Nagapattinam ... R. R. Peter.
Ootacamund ... E. J. Palmer.	Karnool ... M. Rungiah Naidu.
Trichinopoly ... G. Ramasamy Chetty.	Berhampore ... M. Balakrishna Iyengar, B.A.
Madura ... Mr. David Paul.	Mysore ... Mr. B. Jones.
Bellary ... J. Hemley.	Cuddapah ... Syed Hussain Peeran.
Tanjore ... A. Subramania Iyer.	Rajahmundry ... A. Bapannayya Naidu.
Masulipatam ... B. V. Krishna.	Tuticorin ... K. Amirthalingam Pillay, B.A.
Cocanada ... Mr. V. W. Coombes.	Anantapur ... G. Narain Singh.
Mangalore ... C. Amos.	Chikmagalur ... C. Thirumalai Iyengar.
Nellore ... P. Murugesu Moodaly.	Shimoga ... Mr. A. C. Daily.
Secunderabad ... Mr. J. E. Pereira.	Pondicherry ... R. D. Nash.
Vizagapatam ... M. Ramdas Patnaik.	Tumkur ... G. Varadaraja Chetty.
Mercara ... A. Narayanasamy Iyer.	Chittaldroog ... Mr. J. W. Samuel.
Trivandrum ... N. Andacharry.	Ramanad ... C. Subramania Iyer, B.A.
Coimbatore ... Mr. J. E. Home.	Hassan ... C. Venkataramaraja.
Cuddalore ... K. Srinivasa Rungacherry.	Kolar ... P. V. Sundra Chetty.
Salem ... T. Narayanasamy Naidu.	Kumbakonam ... T. Rajagopal Naidu.
Palamcottah ... C. K. Subramania Iyer.	Bezwa ... Mahomed Peeran.

List of Town Sub-Post Offices.

Name of Office.	Locality in which situated.	REMARKS.
Adyar	6, Brodie's Road	Also a Telegraph office of the third class open from 7 to 11 A.M. and 3 to 7 P.M.
Cathedral	145, Mount Road, West	Also a Telegraph office of the second class open from 7 A.M. to 9 P.M.
Chepauk	Revenue Board Office	Also a Telegraph office of the third class open from 10 A.M. to 6 P.M.
Chintadripeta*	93, Samy Naiken Street.	
Choolai	Choolai Bazaar Road.	
Egmore	12, Gengoo Reddy Street.	Also a Telegraph office of the third class open from 7 to 11 A.M. and 3 to 7 P.M.
Egmore Ry. Station.*	Egmore Railway Station premises.	
Flower Bazaar*	225, China Bazaar Road.	
Fort St. George	Charles' Street, Fort.	
Guindy†	Govt. House, Guindy Park.	Also a Telegraph office of the first class.
High Court Buildings*	High Court Buildings, North View.	Also a Telegraph office of the third class open from 10 A.M. to 6 P.M.
Kilpauk	18, Orme's Road	Also a Telegraph office of the third class open from 7 to 11 A.M. and 3 to 7 P.M.
Mannady*	45, Mannady Bazaar St.	
Mount Road	10, Mount Road, East	Also a Telegraph office of the second class open from 7 A.M. to 9 P.M.
Mylapore	1, Brodie's Road, Mylapore.	Do. do. do.
Nungunbaukum	10, Noor Veerasamy Iyer Street.	
Park Town	95, Wall-Tax Road	Also a Telegraph office of the second class open from 7 A.M. to 9 P.M.
Perambur	14, Perambur Barracks Road.	Also a Telegraph office of the third class open from 7 to 11 A.M. and 3 to 7 P.M.
Perambur*	25, Sydenham's Road, Perambur.	
Padupet*	67, Harris Road.	
Rayaparam	37, Madha Church Road.	Also a Telegraph office of the third class open from 7 to 11 A.M. and 3 to 7 P.M.
Royapettah	8, High Road, Royapettah.	
Saidapet	6, Jeevis Road, Saidapet.	Also a Telegraph office of the third class open from 10 A.M. to 5 P.M.
San Thomé	55, San Thomé High Rd.	Also a Telegraph office of the third class open from 7 to 11 A.M. and from 3 to 7 P.M.
Siruvallur	Perambur Railway Workshop Road.	Do. do. do.
Sowcarpet	147, Mint Street	Also a Telegraph office of the first class open from 7 A.M. to midnight.
Spencer Buildings*	1153, Mount Road.	
Teynampett	Mount Road, Pally Teynampett.	Also a Telegraph office of the third class open from 7 to 11 A.M. and 3 to 8 P.M.
Trilicane	44, Pycroft's Road, Trilicane.	Also a Telegraph office of the second class open from 7 A.M. to 9 P.M.
Vepery	110, Pursewankum High Road.	Do. do. do.
Washermanpetta	357, Teroovattayoor High Road.	Also a Telegraph office of the third class open from 7 to 11 A.M. and 3 to 7 P.M.

* No delivery is made from these offices.

† Season Post Office open only during the residence of His Excellency the Governor at Guindy.

Hours of Business in the General Post Office and Town Sub-Post Offices in Madras.

	1	2	3	4	5	6
	General Post Office.	Town Sub-Post Offices, except those mentioned in columns 4, 5 and 6.	Chepauk.	High Court Buildings.	Spencer Buildings.	
	From	To	From	To	From	To
<i>General Business Hours.</i>						
<i>N.B.—On Sundays and Post Office holidays, i.e., New Year's Day, Good Friday, the Queen's Birthday and Christmas Day, the Post Office will not be open for the transaction of the following classes of business, except where they are specially noted otherwise.</i>						
<i>References and Enquiries attended to</i>	A. M.	P. M.	A. M.	P. M.	A. M.	P. M.
	7	6	7	6	11	6
<i>Registration.—Letters, post-cards, and packets registered</i>	7	6	7	6	11	6
<i>Insurance.—Letters and parcels insured</i>	7	5	7	5	11	5
<i>Parcels received for despatch.</i>	7	5	7	5	11	5
<i>Certificates of Posting granted</i>						
<i>—Week days</i>	6	6	7	6	7	5-25
		A. M.		A. M.		P. M.
	6	7	7	8	7	8
<i>Do. do. —Sundays</i>	and		and		and	
	P. M.	P. M.	P. M.	P. M.	P. M.	P. M.
	3	6	8	5	3	5
<i>Money Orders issued</i>	A. M.		A. M.		A. M.	
<i>Do. telegraphic, issued and paid—Week days</i>	10	4	11	4	11	4
		A. M.		A. M.		A. M.
	7	6	7	6	7	6
		A. M.		A. M.		P. M.
	7	9	7	8	7	8
<i>Do. do. —Sundays</i>	and		and		and	
	P. M.	P. M.	P. M.	P. M.	P. M.	P. M.
	8	5	8	5	8	5
<i>Savings Bank open for deposits and withdrawals</i>	A. M.		A. M.		A. M.	
	10	4	11	4	11	4
<i>British Postal orders sold</i>	10	4	11	4	11	4
<i>Postage Stamps, post-cards and embossed envelopes sold—Week days</i>	6	6	7	6	7	6
		A. M.		A. M.		P. M.
	7	10	7	8	7	8
<i>Do. do. —Sundays</i>	and		and		and	
	P. M.	P. M.	P. M.	P. M.	P. M.	P. M.
	2	5	3	5	3	5
<i>Poste Restante and Enquiry Office open—Week days</i>	A. M.					
	7	6				
		A. M.				
	7	9				
<i>Do. do. —Sundays</i>	and					
	P. M.	P. M.				
	3	5				

Despatch of Mails (Inland) from

* Letters for this mail fully prepaid with ordinary postage, together with a late letter fee of one anna, will be
 † Parcels and insured articles will not

Madras General Post Office and Town Sub-Offices.

hours for posting.

received at the window of the General Post Office up to 5.55 P.M., and at the Park Town Post Office up to 6.25 P.M., be despatched by this Local Train.

List of Pillar and Wall Letter Boxes in the Town and Suburbs of Madras with their Hours of clearance.

Office by which served.	Locality in which situated.	Hours of Clearance.						
		1st clear- ance.	2nd clear- ance.	3rd clear- ance.	4th clear- ance.	5th clear- ance.	6th clear- ance.	
Madras Genl. Post Office.	China Bazaar Street, Police Station...	A.M. 4 40	A.M. 8 15	A.M. 11 40*	P.M. 1 45*	P.M. 3 30*	P.M. 4 30	
	General Market, North-east corner...	A.M. 5 50	A.M. 8 25	A.M. 11 50*	P.M. 1 55*	P.M. 3 40*	P.M. 4 40	
	Junction of Phillip's Street with Popham's Broadway	A.M. 4 55	A.M. 8 30	A.M. 11 55*	P.M. 2 0*	P.M. 3 45*	P.M. 4 45	
	High Court Buildings	A.M. 5 08	A.M. 8 35	NOON.	P.M. 12 0*	P.M. 2 5*	P.M. 3 50*	P.M. 4 50
	Thumba Chetty Street	A.M. 5 58	A.M. 8 40	P.M. 12 5*	P.M. 2 10*	P.M. 3 55*	P.M. 4 55	
	Junction of St. Xavier's Street with Popham's Broadway	A.M. 4 50	A.M. 8 25	A.M. 11 50*	P.M. 1 55*	P.M. 3 40*	P.M. 4 40	
	Junction of Parish Venkatachella Iyer Street with Popham's Broadway	A.M. 4 55	A.M. 8 30	A.M. 11 55*	P.M. 2 0*	P.M. 3 45*	P.M. 4 45	
	Sembodoss Street	A.M. 5 08	A.M. 8 35	NOON.	P.M. 12 0*	P.M. 2 5*	P.M. 3 50*	P.M. 4 50
	Armenian Street	A.M. 5 58	A.M. 8 40	P.M. 12 5*	P.M. 2 10*	P.M. 3 55*	P.M. 4 55	
	Monegar Choultry	A.M. 4 45	A.M. 8 20	A.M. 11 45*	P.M. 1 50*	P.M. 3 35*	P.M. 4 35	
	Coral Merebant Street	A.M. 4 50	A.M. 8 25	A.M. 11 50*	P.M. 1 55*	P.M. 3 40*	P.M. 4 40	
	Krishnan Covil	A.M. 4 55	A.M. 8 30	A.M. 11 55*	P.M. 2 0*	P.M. 3 45*	P.M. 4 45	
	Pedariar Covil Street	A.M. 4 45	A.M. 8 20	A.M. 11 45*	P.M. 1 50*	P.M. 3 35*	P.M. 4 35	
	Junction of Krishnan Covil Street with Angappa Naiken Street	A.M. 5 08	A.M. 8 35	NOON.	P.M. 12 0*	P.M. 2 5*	P.M. 3 50*	P.M. 4 50
	Customs House (Beach)	A.M. 5 58	A.M. 8 40	P.M. 12 5*	P.M. 2 10*	P.M. 3 55*	P.M. 4 55	
Cathedral	Munro's Bridge, Spur Tank Road	A.M. 2 35	A.M. 6 10*	A.M. 9 30*	A.M. 11 25*	A.M. 1 35*	A.M. 3 40	
	College Road	A.M. 3 20	A.M. 6 55*	A.M. 10 15*	A.M. 12 10*	A.M. 2 20*	A.M. 4 25	
Chintadripeta	Tannah, Anderson's Bridge	A.M. 3 58	A.M. 7 40*	A.M. 10 0*	A.M. 11 55*	A.M. 2 5*	A.M. 4 10	
	Jamadar's Tannah	A.M. 1 07	A.M. 20*	A.M. 10 45*	A.M. 12 35*	A.M. 2 40*	A.M. 4 40	
Choolai	Ohgappa Maistry Street	A.M. 4 57	A.M. 25*	A.M. 10 50*	A.M. 12 40*	A.M. 2 45*	A.M. 4 45	
	Choolai Bazaar Road	A.M. 3 40	A.M. 7 25*	A.M. 11 0*	A.M. 12 50*	A.M. 3 0*	A.M. 4 55	
Egmore	Maddox Street	A.M. 3 50	A.M. 7 35*	A.M. 11 10*	A.M. 1 0*	A.M. 3 10*	A.M. 5 15	
	Rundall's Road	A.M. 4 07	A.M. 45*	A.M. 11 20*	A.M. 1 10*	A.M. 3 20*	A.M. 5 25	
Kilpauk	Hunter's Road	A.M. 4 57	A.M. 50*	A.M. 11 25*	A.M. 1 15*	A.M. 3 25*	A.M. 5 30	
	Hall's Road	A.M. 3 40	A.M. 7 20*	A.M. 10 40*	A.M. 12 35*	A.M. 2 35*	A.M. 4 40	
Mount Road	Military Female Orphan Asylum	A.M. 3 55	A.M. 7 20*	A.M. 11 0*	A.M. 12 45*	A.M. 3 5*	A.M. 5 0	
	Poonamallee Road	A.M. 3 56	A.M. 50*	A.M. 10 30*	A.M. 12 15*	A.M. 3 35*	A.M. 4 30	
Mylapore	Ormes Road	A.M. 3 20	A.M. 7 5*	A.M. 10 45*	A.M. 12 30*	A.M. 2 30*	A.M. 4 35	
	Junction of Balfour's Road with Modavakum Road	A.M. 3 35	A.M. 7 20*	A.M. 11 0*	A.M. 12 45*	A.M. 3 5*	A.M. 5 0	
Nungambakum	Narasimapuram	A.M. 3 40	A.M. 7 20*	A.M. 10 40*	A.M. 12 25*	A.M. 2 40*	A.M. 4 40	
	Harris' Road, Padupet	A.M. 3 57	A.M. 7 30*	A.M. 10 55*	A.M. 12 40*	A.M. 2 55*	A.M. 4 55	
Park Town	Komaleswarapuram	A.M. 4 07	A.M. 40*	A.M. 11 0*	A.M. 12 45*	A.M. 3 0*	A.M. 5 0	
	Kosapettah	A.M. 3 30	A.M. 7 0*	A.M. 10 20*	A.M. 12 20*	A.M. 2 30*	A.M. 4 30	
Nungambakum	Luz...	A.M. 3 40	A.M. 7 10*	A.M. 10 30*	A.M. 12 30*	A.M. 2 40*	A.M. 4 40	
	Big Tank Square	A.M. 3 45	A.M. 7 15*	A.M. 10 35*	A.M. 12 35*	A.M. 2 45*	A.M. 4 45	
Nungambakum	Chitrasoolam	A.M. 3 50	A.M. 7 20*	A.M. 10 40*	A.M. 12 40*	A.M. 2 50*	A.M. 4 50	
	Tannah, Vellala, Teynampett	A.M. 3 10	A.M. 6 45*	A.M. 10 5*	A.M. 12 0*	A.M. 2 10*	A.M. 4 15	
Nungambakum	Agri Horticultural Garden	A.M. 3 16	A.M. 6 30*	A.M. 10 10*	A.M. 12 5*	A.M. 2 15*	A.M. 4 20	
	Nungambakum High Road	A.M. 3 25	A.M. 7 0*	A.M. 10 20*	A.M. 12 15*	A.M. 2 25*	A.M. 4 30	
Nungambakum	Sak Cottars, Park Gate	A.M. 3 37	A.M. 7 15*	A.M. 10 35*	A.M. 12 25*	A.M. 2 30*	A.M. 4 30	
	Wall Tax Road	A.M. 3 53	A.M. 7 35*	A.M. 10 55*	A.M. 12 45*	A.M. 2 50*	A.M. 4 50	
Nungambakum	Junction of Rasappa Chetty Street with Wall Tax Road	A.M. 4 07	A.M. 7 40*	A.M. 11 0*	A.M. 12 55*	A.M. 2 55*	A.M. 4 55	
	Madras Railway Station	A.M. 4 15	A.M. 7 55*	A.M. 11 15*	A.M. 1 5*	A.M. 3 0*	A.M. 5 0	
Nungambakum	Salai Street, Sowcarpet	A.M. 4 07	A.M. 7 40*	A.M. 11 0*	A.M. 12 50*	A.M. 2 55*	A.M. 4 55	
	Periavalay	A.M. 4 57	A.M. 8 45*	A.M. 11 5*	A.M. 12 55*	A.M. 3 0*	A.M. 5 0	
Nungambakum	Evening Bazaar Street	A.M. 4 10	A.M. 7 50*	A.M. 11 10*	A.M. 1 0*	A.M. 3 5*	A.M. 5 5	
	Memorial Hall	A.M. 4 15	A.M. 7 55*	A.M. 11 15*	A.M. 1 5*	A.M. 3 10*	A.M. 5 10	

* This clearance will not be made on Sundays.

List of Pillar and Wall Letter Boxes in the Town and Suburbs of Madras with their Hours of clearance—concl.

Office by which served.	Locality in which situated.	Hours of Clearance.					
		1st clear- ance.	2nd clear- ance.	3rd clear- ance.	4th clear- ance.	5th clear- ance.	6th clear- ance.
Percamot	New Town, Vepery High Road	A.M. 3 50	A.M. 7 30*	A.M. 10 50*	A.M. 12 45*	A.M. 2 45*	A.M. 5 15
	Poonamallee Road, near School of Arts	A.M. 4 07	A.M. 7 40*	A.M. 11 0*	A.M. 12 55*	A.M. 2 55*	A.M. 5 25
Percamot	People's Park, South-west Gate	A.M. 4 57	A.M. 8 45*	A.M. 11 5*	A.M. 1 0*	A.M. 3 0*	A.M. 5 30
	Vaysarpady	A.M. 3 15	A.M. 7 0*	A.M. 10 25*	A.M. 12 25*	A.M. 2 40*	A.M. 5 10
Perambur	Gun Powder Factory	A.M. 3 10	A.M. 6 55*	A.M. 10 50*	A.M. 12 20*	A.M. 2 35*	A.M. 5 15
	Chakipollem	A.M. 3 25	A.M. 7 10*	A.M. 10 50*	A.M. 12 35*	A.M. 2 40*	A.M. 5 30
Perambur	Qutary	A.M. 3 15	A.M. 7 0*	A.M. 10 40*	A.M. 12 35*	A.M. 2 40*	A.M. 5 25
	Ashtabojam Road	A.M. 3 25	A.M. 7 10*	A.M. 10 50*	A.M. 12 35*	A.M. 2 50*	A.M. 5 35
Rajapuram	Kosapet	A.M. 4 07	A.M. 7 40*	A.M. 11 0*	A.M. 1 0*	A.M. 3 0*	A.M. 4 45
	Golavari Agraharam	A.M. 4 57	A.M. 8 45*	A.M. 11 5*	A.M. 1 5*	A.M. 3 5*	A.M. 4 55
Rajapuram	Teakwood Depot	A.M. 4 20	A.M. 7 30*	A.M. 11 20*	A.M. 1 20*	A.M. 3 20*	A.M. 4 50
	Rajapuram Bazaar	A.M. 3 55	A.M. 7 30*	A.M. 10 50*	A.M. 12 45*	A.M. 2 50*	A.M. 4 55
Rajapuram	Sullivan's Garden	A.M. 3 55	A.M. 7 30*	A.M. 10 50*	A.M. 12 45*	A.M. 2 50*	A.M. 4 55
	Neil's Statue, Mount Road	A.M. 3 55	A.M. 7 30*	A.M. 10 50*	A.M. 12 45*	A.M. 2 50*	A.M. 4 55
Royapettah	Patter's Garden	A.M. 3 55	A.M. 7 30*	A.M. 10 50*	A.M. 12 45*	A.M. 2 50*	A.M. 4 55
	Putupakum	A.M. 4 07	A.M. 7 35*	A.M. 10 55*	A.M. 12 50*	A.M. 2 55*	A.M. 5 0
Royapettah	Kishnampet, Ice House Road	A.M. 3 35	A.M. 7 10*	A.M. 10 30*	A.M. 12 25*	A.M. 2 30*	A.M. 4 35
	Ice House Road	A.M. 3 40	A.M. 7 15*	A.M. 10 35*	A.M. 12 30*	A.M. 2 35*	A.M. 4 40
Royapettah	Tannah, Jam Bazaar	A.M. 3 55	A.M. 7 30*	A.M. 10 50*	A.M. 12 45*	A.M. 2 50*	A.M. 4 55
	Teachers' College	A.M. 3 50	A.M. 7 25*	A.M. 10 45*	A.M. 12 40*	A.M. 2 45*	A.M. 4 50
Saidapet	Talak Cutcherry	A.M. 3 50	A.M. 7 25*	A.M. 10 45*	A.M. 12 40*	A.M. 2 45*	A.M. 4 50
	Brahmin Street	A.M. 3 35	A.M. 7 10*	A.M. 10 30*	A.M. 12 25*	A.M. 2 30*	A.M. 4 35
Saidapet	Porumal Covel Street	A.M. 3 45	A.M. 7 20*	A.M. 10 40*	A.M. 12 35*	A.M. 2 40*	A.M. 4 40
	Carnisweran Covel Street	A.M. 3 55	A.M. 7 30*	A.M. 10 50*	A.M. 12 45*	A.M. 2 50*	A.M. 4 55
San Thomé	Nochicoppum	A.M. 3 05	A.M. 6 35*	A.M. 9 55*	A.M. 11 55*	A.M. 2 0*	A.M. 4 5
	Carnisweran Covel	A.M. 3 10	A.M. 6 45*	A.M. 10 5*	A.M. 12 5*	A.M. 2 10*	A.M. 4 15
San Thomé	Jamadar's Tannah, Cutcherry Road	A.M. 4 20	A.M. 7 55*	A.M. 10 15*	A.M. 12 15*	A.M. 2 20*	A.M. 4 25
	San Thomé Station	A.M. 3 30	A.M. 7 5*	A.M. 10 25*	A.M. 12 25*	A.M. 2 30*	A.M. 4 35
Saidapet	Perambur Works	A.M. 4 10	A.M. 7 10*	A.M. 10 10*	A.M. 12 10*	A.M. 2 10*	A.M. 4 15
	Agaram	A.M. 4 20	A.M. 7 20*	A.M. 10 20*	A.M. 12 20*	A.M. 2 20*	A.M. 4 25
Saidapet	Peralur	A.M. 4 30	A.M. 7 30*	A.M. 10 30*	A.M. 12 30*	A.M. 2 30*	A.M. 4 35
	Tauker's Choultry	A.M. 4 0*	A.M. 7 0*	A.M. 10 0*	A.M. 12 0*	A.M. 2 0*	A.M. 4 5
Saidapet	Perambur Railway Station	A.M. 4 15	A.M. 7 15*	A.M. 10 15*	A.M. 12 15*	A.M. 2 15*	A.M. 4 20
	Sembiam	A.M. 4 30	A.M. 7 30*	A.M. 10 30*	A.M. 12 30*	A.M. 2 30*	A.M. 4 35
Saidapet	Sumathangi, Mint Street	A.M. 3 55	A.M. 7 20*	A.M. 10 50*	A.M. 12 55*	A.M. 2 55*	A.M. 4 55
	Late Tannah near the Mint	A.M. 3 45	A.M. 7 30*	A.M. 10 55*	A.M. 12 55*	A.M. 2 55*	A.M. 4 55
Sowcarpet	Invalid Barracks	A.M. 3 55	A.M. 7 30*	A.M. 10 55*	A.M. 12 55*	A.M. 2 55*	A.M. 4 55
	Parcherry Bazaar	A.M. 4 57	A.M. 8 50*	A.M. 11 20*	A.M. 1 15*	A.M. 3 20*	A.M. 4 55
Sowcarpet	Varadamuttappan Street	A.M. 4 10	A.M. 7 55*	A.M. 11 25*	A.M. 1 20*	A.M. 3 25*	A.M. 4 40
	Acharappan Street	A.M. 4 15	A.M. 8 0*	A.M. 11 30*	A.M. 1 25*	A.M. 3 30*	A.M. 4 45
Sowcarpet	Veerasubra Pillayar Covil	A.M. 4 20	A.M. 8 5*	A.M. 11 35*	A.M. 1 30*	A.M. 3 35*	A.M. 4 50
	Luz Church	A.M. 2 50	A.M. 6 25*	A.M. 9 45*	A.M. 11 40*	A.M. 2 50*	A.M. 4 55
Teynampet	Mowbray's Road	A.M. 3 50	A.M. 7 40*	A.M. 10 0*	A.M. 11 55*	A.M. 2 55*	A.M. 4 10
	Collector's Office, Home's Garden	A.M. 3 25	A.M. 7 10*	A.M. 10 15*	A.M. 12 15*	A.M. 2 25*	A.M. 4 30
Teynampet	Kernan Castle	A.M. 3 05	A.M. 6 50*	A.M. 10 10*	A.M. 12 0*	A.M. 2 5*	A.M. 4 5
	Parthasarathy's Pagoda, Triplicane	A.M. 3 15	A.M. 7 5*	A.M. 10 25*	A.M. 12 15*	A.M. 2 20*	A.M. 4 25
Triplicane	Venkatesa Naik's Road	A.M. 3 25	A.M. 7 15*	A.M. 10 35*	A.M. 12 25*	A.M. 2 30*	A.M. 4 30
	Jamadar's Tannah, Triplicane High Rd	A.M. 3 30	A.M. 7 25*	A.M. 10 45*	A.M. 12 35*	A.M. 2 40*	A.M. 4 40
Triplicane	Walajah Rd., Police Station, Triplicane	A.M. 3 40	A.M. 7 30*	A.M. 10 50*	A.M. 12 40*	A.M. 2 45*	A.M. 4 45
	Revenue Board Office, Chepauk	A.M. 3 45	A.M. 7 35*	A.M. 10 55*	A.M. 12 45*	A.M. 2 50*	A.M. 4 50
Triplicane	Junction of Jeremiah's Road with Pursewalkum High Road	A.M. 3 20	A.M. 7 5*	A.M. 10 45*	A.M. 12 30*	A.M. 2 45*	A.M. 4 45
	Perambur Barracks' Road	A.M. 3 30	A.M. 7 15*	A.M. 10 35*	A.M. 12 40*	A.M. 2 55*	A.M. 4 55
Vepery	Cundappa Mudali Street	A.M. 3 55	A.M. 7 20*	A.M. 10 55*	A.M. 12 45*	A.M. 2 55*	A.M. 4 55
	Vellala Street	A.M. 3 45	A.M. 7 30*	A.M. 10 10*	A.M. 12 55*	A.M. 3 10*	A.M. 5 10
Vepery	Pursewalkum High Road	A.M. 3 50	A.M. 7 35*	A.M. 11 15*	A.M. 1 0*	A.M. 3 15*	A.M. 5 15
	Jandrapilliar Covel Street	A.M. 3 15	A.M. 7 50*	A.M. 10 15*	A.M. 12 15*	A.M. 2 15*	A.M. 4 15
Washermanpetta	Sunjeevyroyan Covel Street	A.M. 3 30	A.M. 7 5*	A.M. 10 30*	A.M. 12 30*	A.M. 2 30*	A.M. 4 30
	Somuchetty Choultry	A.M. 4 45	A.M. 7 20*	A.M. 10 45*	A.M. 12 45*	A.M. 2 45*	A.M. 4 45
Washermanpetta	Tandiarpet Police Station	A.M. 3 55	A.M. 7 30*	A.M. 10 55*	A.M. 12 55*	A.M. 2 55*	A.M. 4 55
	Mint Subarayala Chetty Street	A.M. 4 57	A.M. 8 40*	A.M. 11 5*	A.M. 1 5*	A.M. 3 5*	A.M. 4 5

* This clearance will not be made on Sundays.

† This box is not cleared for the second and third clearances, as the Collector's Office is opened at 11 A.M.

Hours of Del

Six deliveries of Mail articles are made from the General Post Office and its Town Sub-Offices on
The hours at which these deliveries are made and the classes of

		HOURS OF DELIVERIES AT THE									
Number of deliveries.	Class of articles issued at each delivery.	General Post Office.	Adyar.	Cathedral.	Chepauk.	Choolai.	Egmore.	Fort St. George.	Guindy Season Post Office.	Kilpauk.	
1	Paid letters and packets from all places served by the evening Mail Train of the South Indian Railway, by the South-west line of the evening Local Train of the Madras Railway and by the evening Local Train of the East Coast Railway, as also those posted locally after the sixth delivery of previous day.	A.M. 6 0	A.M. 6 50	A.M. 6 30	A.M. 6 45	A.M. 6 15	A.M. 6 30	A.M. 6 0	A.M. 7 0	A.M. 6 30	
2	Paid letters and packets from all places served by the Mail Trains of the East Coast Railway, North-west and South-west lines of the Madras Railway, and those posted locally.	8 0	8 15	8 10	8 30	7 45	7 55	7 45	8 45	8 0	
	Registered and insured articles from all places above-mentioned, and also paid letters and packets, registered and insured articles from all places served by the morning Mail Train of the South Indian Railway and articles posted locally.	9 30	10 20	9 55	10 15	9 35	10 5	9 25	10 40	9 50	
4	Paid, registered and insured letters from St. Thomas' Mount, Pallavaram, Chingleput, Conjeevaram, &c., served by the Mixed Train, South Indian Railway, as also those posted locally after issue of the third delivery. Unpaid articles from all parts of India as well as those posted locally, and ordinary money orders—Inland and Foreign.	P.M. 1 15	P.M. 1 40	P.M. 1 30	P.M. 1 50	P.M. 1 10	P.M. 1 45	P.M. 1 0	P.M. 2 10	P.M. 1 30	
5	Paid and registered articles from Solavaram, Red Hills, Madavaram and from places served by the Mixed Train from Cuddapah to Madras and those posted locally after the fourth delivery.	4 0	3 40	3 25	3 45	3 10	3 35	2 50	4 0	3 25	
6	†Paid letters and packets from all places served by the evening Local Train of the East Coast Railway and articles posted locally after issue of fifth delivery.	6 0	5 45	5 15	5 35	5 5	5 25	4 45	6 10	5 35	

* Paid letters and packets from all places served by this Local

- NOTE.—1. Delivery of parcels is made by the General Post Office at the third delivery and by the Town Sub-Offices at the first delivery on the following morning by Town Sub-Offices.
2. Foreign letter mail from Europe expected every Monday and issued at the second delivery.
3. Foreign parcel mail from Europe expected every Tuesday.
4. The delivery on Sundays will be made by the General Post Office at 9 A.M. and by the Town Sub-Offices at 10 A.M.
5. Paid unregistered articles posted at any office for delivery within the beat of such office up to 10 A.M. will be issued by the General Post Office at 5-50 A.M. for delivery by the General Post Office will be issued by the Town Sub-Offices at 3-55 P.M.
6. The time of issue of the deliveries will depend upon the hour of arrival of the trains which bring in

very of Mails.

week days, and one only of paid letters (registered and insured) on Sundays and Post Office holidays.
articles issued at each delivery are given in the following table:—

UNDERMENTIONED POST OFFICES.

Mount Road.	Mayapore.	Nanganallur.	Pack Town.	Perambur.	Rajapuram.	Royapettah.	Saidapet.	San Thomé.	Siravallur.	Sowcarpet.	Teynampett.	Triplicane.	Vopery.	Washermanpetta.
A.M. 6 10	A.M. 6 45	A.M. 6 45	A.M. 6 0	A.M. 6 45	A.M. 6 30	A.M. 6 30	A.M. 7 0	A.M. 6 50	A.M. 7 0	A.M. 6 0	A.M. 6 45	A.M. 6 30	A.M. 6 15	A.M. 6 45
8 0	8 15	8 20	7 30	7 45	7 15	8 0	8 45	8 30	8 0	7 30	8 20	8 15	7 45	7 45
9 35	10 15	10 5	9 45	9 35	9 30	9 50	10 35	10 30	10 20	9 20	10 10	10 0	9 40	9 45
P.M. 1 10	P.M. 1 35	P.M. 1 50	P.M. 1 15	P.M. 1 30	P.M. 1 0	P.M. 1 30	P.M. 2 0	P.M. 1 50	P.M. 1 40	P.M. 1 0	P.M. 1 40	P.M. 1 35	P.M. 1 20	P.M. 1 15
3 10	3 40	3 45	3 5	3 25	2 55	3 25	3 55	3 50	3 45	3 0	3 35	3 30	3 15	3 10
5 0	5 40	5 35	5 0	5 30	4 50	5 20	5 55	5 50	5 55	4 55	5 35	5 20	5 15	5 5

Train are issued at the fifth delivery by Town Sub-Offices.

do. at the first delivery on the following morning by Town Sub-Offices.
Offices at the fourth delivery.

Offices one hour earlier than that fixed for the third delivery on week days.
minutes before the time fixed for the delivery will be issued by the same delivery. Thus, a letter posted in the first delivery at 6 A.M., and a letter posted at Saidapet at 3-45 P.M. for delivery by the Saidapet Post Office will mail.

Inland Postage Rates.

(1) WHEN THE POSTAGE IS PREPAID.

EACH POST-CARD.		LETTERS.			BOOK AND PATTERN PACKETS.		REGISTERED NEWSPAPERS.			PARCELS.		
Single.	Reply.	Not exceeding 1 tola.	Exceeding 1 tola, but not exceeding 1½ tolas.	For every additional 1½ tola or fraction thereof.	Not exceeding 10 tolas.	For every additional 10 tolas or fraction thereof.	Not exceeding 4 tolas.	Exceeding 4 tolas, but not exceeding 20 tolas.	For every additional 20 tolas or fraction thereof.	Not exceeding 20 tolas.	Exceeding 20 tolas, but not exceeding 40 tolas.	For every additional 40 tolas or fraction thereof.
1/4	1/2	1/4	1	1	1/2	1	1/4	1/2	1	2	4	4

(2) WHEN THE POSTAGE IS NOT PREPAID, OR IS INSUFFICIENTLY PREPAID.

(Chargeable on delivery.)

On an unpaid letter, postcard, or packet	.. ..	double the prepaid rate.
On an insufficiently paid letter or packet	.. ..	double the deficiency.
On an insufficiently paid reply post-card	.. ..	double the prepaid rate on the half for which the postage is not prepaid.
On an unpaid registered parcel	.. ..	the prepaid rate (and registration fee).

SPECIAL RULES APPERTAINING TO PARTICULAR CLASSES OF ARTICLES.

Inland Post.

The term "Inland Post" means the post maintained by the Government of India, either by land or by sea:—

- (1) between any places in British India;
- (2) between any places in British India and places beyond the limits of British India at which there are Indian Post Offices; and
- (3) between any places beyond the limits of British India at which there are Indian Post Offices.

The term "Postal articles" is used to describe, for the purposes of the Inland Post, the following five classes, for each of which a distinctive rate of postage is prescribed:—

Letters.	Registered Newspapers.
Post-cards.	Parcels.
Book and pattern packets.	

Letters.

The postage on a letter weighing not more than half a tola is half an anna. For a letter weighing more than half a tola but does not exceed one and-a-half tolas, postage charged is one anna. For every additional one and-a-half tolas, or fraction of that weight, one anna.

A letter posted unpaid is charged on delivery with double postage, and a letter posted insufficiently prepaid is charged on delivery with double the amount of the deficiency.

Post-cards.

A single post-card has a stamp of the value of a 1/4 anna impressed on it; a reply post-card that of the same value impressed on each part on. The first portion of a reply card is intended to contain the sender's communication; the second, the addressee's answer, and when detached and posted by the latter, will be entitled to free transmission to destination. Single and reply cards of private manufacture, with or without adhesive postage stamps affixed in payment of postage, may be transmitted by post as post-cards, provided that every such card shall in respect of size, correspond with that of the inland card issued by the Post Office, that is to say, that it shall be 4 inches in length by 3 inches in breadth, and that, in respect of weight, it shall conform with that of the inland card issued by the Post Office.

When the postage on a card, or reply card, is not prepaid or is insufficiently prepaid, the following rates of postage will be charged on delivery:—

On an unpaid post-card of private manufacture Double the prepaid rate for a post-card.

On an insufficiently prepaid reply post-card of private manufacture Double the prepaid rate on the half for which the postage is not prepaid.

Nothing may be written, printed or otherwise impressed on the address side of a post-card except,—

(a) the heading "Post-card" or "Reply Post-card"; (b) the name and address of the addressee; (c) the name and address of the sender; (d) the date of posting; (e) engravings or advertisements, provided that sufficient space is left for a clear address and for the official marks of the Post Office.

Book Packets.

The rate of postage on book packets is half-an-anna per ten tolas. Fractions of ten tolas are reckoned as ten tolas.

A book packet posted unpaid is charged on delivery with double the amount of the deficiency.

A book packet may be of any shape, but may not exceed two feet in length by one foot in width and one foot in depth. When, however, the packet is in the form of a roll, the limit of length admissible is thirty inches; but if the length exceeds twenty-four inches (two feet), the diameter may not exceed four inches. There is no limit as to weight.

A book packet must be posted without a cover, or with a cover entirely open at both ends, or in an open envelope, or other cover which can be easily removed, so as to admit of a ready examination of the contents; and may contain newspapers and publications of all kinds, books, whether blank or printed, engravings, photographs, drawings, plans, maps, printed music and proof-sheets, with or without the manuscript relating thereto, any quantity of blank paper, parchment or card-board, business papers, &c. But no written communication of the nature of a letter, or having the character of a personal communication, may be enclosed with these articles or written upon them.

If a book packet be found to contain anything not permitted by the rules, or to be in excess of the prescribed size, or to be packed in a manner not in accordance with the rules, it will be charged on delivery with letter or unregistered parcel postage, whichever may be less: any postage stamps that may be affixed to it will be recognised in assessing the charge.

Pattern Packets.

The rate of postage on pattern packets is half-an-anna per 10 tolas. Fractions of 10 tolas are reckoned as 10 tolas. A pattern packet posted unpaid is charged on delivery with double postage: an insufficiently prepaid pattern packet is charged on delivery with double the amount of the deficiency.

A pattern packet must be posted either without a cover or with a cover open at both ends, or in an open envelope, or other cover, which can be easily removed, so as to admit of a ready examination of the contents; and must not exceed two feet in length by one foot in width and one foot in depth, or 80 tolas in weight, and they must contain nothing except bona-fide trade patterns or samples of merchandise not having any saleable value.

Registered Newspapers.

The following rates of postage shall be charged on registered newspapers when posted for transmission by the inland post or to Ceylon:—

	Anna.
For every copy of a newspaper	1/4
Not exceeding 4 tolas in weight	1/4
Exceeding 4 tolas but not exceeding 20 tolas in weight	1/2
For every additional 20 tolas or fraction of 20 tolas	1/2

The proprietor, manager, or publisher of any newspaper, wishing to adopt the system of registration, should address the chief Postal authority. He will then be furnished with a printed form with directions how to fill it in. Notice of intention to renew the registration of the newspaper must be given three weeks before the expiry of the calendar year following that in which the existing registration was effected. With this notice should be sent a fresh form of application bearing the same date as the notice.

Parcels.

Inland parcels are of two classes, (1) unregistered, (2) registered. The postage on unregistered parcels is two annas for 20 tolas, four annas for 40 tolas, and four annas additional for every 40 tolas or part of that weight in excess of the first 40 tolas up to 440 tolas.

The postage on registered parcels (including the registration fee) is four annas for 20 tolas, eight annas for 40 tolas, and four annas additional for every 40 tolas or part of that weight in excess of the first 40 tolas.

A registered parcel must not exceed 25 seers (2,000 tolas) and an unregistered parcel 440 tolas in weight. Ordinary inland parcels not exceeding 440 tolas in weight and on which the full postage is prepaid, may be sent unregistered. In respect of all other parcels registration is compulsory. The postage on an unregistered parcel must be prepaid. A registered parcel posted unpaid is charged on delivery with the same amount of postage with which it would have been charged had it been prepaid. Partial prepayment of parcels is not recognised. A parcel must not be of a kind which, owing to size, shape, manner of packing, or any other cause, cannot be carried without serious inconvenience or risk.

Every parcel (whether service or ordinary) must be presented at the window of the Post Office, and not dropped into a letter-box. Any parcel found in a letter-box will be treated and charged with postage as a registered parcel.

Registration.

Letters, post-cards and book packets (including newspapers) and pattern packets may be registered at any Post Office on payment of a fixed fee of 2 annas by means of postage labels affixed to the article. Registration makes the transmission of an article more secure. But the Post Office is not responsible for any loss or injury that may result during its transmission through the post. The risk of injury is diminished by the use of the Registration envelopes (sold at all Post Offices).

A receipt will be given for every article presented for registration at the Post Office window within the hours prescribed for registering and a receipt taken on its delivery to the addressee.

Articles containing currency notes, postage labels, cheques, hundis, bank notes, bank bills, &c., must be registered. If any such article be found passing unregistered through the post, it will be registered and a double registration fee charged on delivery in addition to any other postage which may be due.

Insurance.

Insurance is of two kinds, complete and partial. Complete insurance is intended to cover all risks during transit from the office of posting to the office of delivery. Partial insurance is intended to cover all risks during transit in British territory, and all risks during transit in Native territory, except those arising out of highway robbery: it is only applicable in the case of transit of articles through certain Native States.

Registered letters, value-payable registered letters, parcels and value-payable parcels may be insured up to the value of Rs. 500 in branch post offices and up to the value of Rs. 2,000 at such other Post Offices, as are authorized to accept articles for insurance.

The charge for insurance is as follows:—

Rs. As.	When it exceeds Rs. 50 but does not exceed 100. . . 4	Rs. As.
When the value insured does not exceed 50 . . . 2	and 4 annas for every additional Rupee 100 or fraction thereof. Partially insured articles will be charged only half the above rates.	

Insured articles must be securely packed and sealed at intervals not exceeding 2 inches in the case of letters and 3 inches in the case of parcels along each fold or line of sewing. All seals must be of the same kind of wax and must bear distinct impressions of the same device. The device must not be that of a current coin, or merely a series of straight, curved or crossed lines.

The prepayment of all charges on insured articles is compulsory, which must be made by means of postage stamps affixed to the articles.

An article intended for insurance must be presented at the window of the Post Office with the amount for which the sender wishes it to be insured, already written, in words and figures, on the cover. The name and address of the sender must also be written on the cover in the lower left-hand corner, or on a separate slip of paper, to be presented with the article, should there be no room for his name and address on the cover.

The sender of an insured article will receive, free of charge, an acknowledgment of its delivery signed by the addressee.

There will be payable to the sender of an insured postal article compensation not exceeding the amount for which the article has been insured, for the loss of the postal article or its contents or for any damage caused to it in course of transmission by post: provided that the compensation in no case exceeds the value of the article lost or the amount of the damage caused, and provided that, in the case of loss, the sender furnishes full particulars of the contents of the postal article and their value: provided, also, that no compensation will be payable—

- where there has been misdelivery arising out of incorrectness or incompleteness of the address written by the sender;
- where there has been fraud on the part of the sender or addressee;

- where the insured article has been delivered* to the addressee, and he has signed and returned the receipt therefor;
- where the sender has not given intimation of the loss within three months from the date of posting;
- where the loss or damage was due to improper or insecure packing;
- where there is no visible damage to the cover or seals, it being understood that the sender must so pack the letter or parcel that its contents cannot be touched without visible damage, as aforesaid, being caused; or
- in the case of partially insured articles, where the loss or damage was caused by highway robbery during the transit in respect of which the insurance is partial only.

Compensation will be payable one month after the date on which intimation of loss is given by the sender to the Post Office, except in cases in which the Postmaster-General may consider that the circumstances demand the withholding of payment pending inquiry. When compensation has been paid for the loss of a postal article or its contents, the Post Office will be entitled to retain, and dispose of, such postal article or its contents, should they be subsequently recovered and the compensation paid not be refunded on demand being made.

Coin, bullion, precious stones, jewellery and articles of gold or silver may be sent by post only in insured registered letters or insured parcels. If a letter or parcel presented at the Post Office window is found to contain any such object of value, it will not be accepted for transmission by post, unless the sender insures it; and, if an uninsured article manifestly containing any such object of value is found in course of transmission by post, it will be either intercepted and returned to the sender or forwarded to destination and delivered to the addressee subject to the payment of a fee of one rupee. The payment of this fee will not impose any liability on Government.

Explanation.—In this rule, the expression "articles of gold or silver" includes articles made wholly or partly of gold or silver, but not electro or other plated goods or gold or silver lace or embroidery.

Value-payable Postal Articles.

The value-payable system is designed to meet the requirements of persons who wish to pay for articles sent to them at the time of receipt of the articles or of the bills or railway receipts relating to them, and also to meet the requirements of traders and others who wish to recover, through the agency of the Post Office, the value of articles supplied by them. No person may send an article by the value-payable post without certifying that it is sent in execution of a *bona fide* order. Registered and unregistered parcels, registered letters, registered book-packets, newspapers prepaid at newspaper rates of postage, and fully prepaid unregistered book-packets may be sent as value-payable articles, provided that the amount to be recovered on any such article is not less than four annas or more than 1,000 rupees, and does not contain a fraction of an anna.

Value-payable articles may be posted at any Post Office that is a Money Order Office (with a few exceptions) for transmission to any other Post Office that is a Money Order Office. (For Post Offices that are Money Order Offices, see list of Post Offices published in the *Indian Postal Guide*.)

Value-payable articles of all kinds, except value-payable unregistered parcels, may be sent to Ceylon under the ordinary rules and at inland rates, but the amount to be recovered must not exceed Rs. 150. Value-payable parcels for Ceylon are also subject to the general rules of the Foreign Parcel Post and the special conditions which apply to parcels for Ceylon.

Legal documents, bonds, policies of insurance, promissory notes, railway goods and parcels receipts, bills of lading, or ordinary bills for collection, may be sent as value-payable articles, provided that the sender declares that they are sent in execution of a *bona fide* order received by him.

Fees charged are as follows:—

	AS.
On any sum specified for recovery not exceeding Rs. 10	2
On any sum specified for recovery exceeding Rs. 10 but not exceeding Rs. 25	4
On any sum specified for recovery exceeding Rs. 25	4
for each complete sum of Rs. 25 and 4 annas for the remainder, provided that if the remainder does not exceed Rs. 10, the charge for it will be only 2 annas.	

If the sum to be recovered on a value-payable registered parcel or other registered article exceeds Rs. 25, an intimation of its arrival will be sent by the office of destination

* *Note.*—See meaning of the term "delivery" in clause 18, *Indian Postal Guide*. Any person who wishes to restrict the delivery of insured articles arriving to his address, may do so by communicating with the Post Office.

to the addressee. Such article will be delivered at the Post Office on payment of the amount entered in the form of receipt on the reverse of the intimation, including any postage that may be due, and on presentation at the Post Office of the intimation with the receipt on the reverse duly signed. If the sum to be recovered does not exceed Rs. 25, the article will be delivered by the postman at the addressee's residence on payment of the amount recoverable, and on the addressee signing the receipt presented with the article. If the article is an unregistered parcel book-packet, or a value-payable newspaper prepaid at newspaper rates of postage, it will be delivered by the postman at the addressee's residence on payment of the amount recoverable, but no receipt will be taken from the addressee.

The amount when recovered from the addressee will be paid to the sender by means of a money-order. In the case of a value-payable unregistered parcel book-packet, or a value-payable newspaper prepaid at newspaper rates of postage, the whole amount specified for recovery will be remitted to the sender. In the case of any other value-payable article the amount specified for recovery, minus a commission calculated at inland money-order rates on that amount will be remitted.

If a value-payable article should be refused by the addressee, it will be returned to the sender, who will be required to pay any postage due upon it.

After the expiration of six months from the date of despatch of a value-payable article, no claims in respect thereof will be entertained by the Post Office.

Value-payable articles may also be insured. The value declared for insurance need not correspond with the amount specified by the sender for recovery from the addressee.

Transmission of Railway Receipt Notes for Goods and Parcel Receipt-notes under the Value-payable system.

Railway receipt notes for goods may be transmitted by post open as value-payable articles, provided that they comply with the following conditions:—

- (1) The goods to which the Railway receipt-note relates may not exceed Rs. 1,000 in value.
- (2) The Railway receipt-note must show on its face that the goods to which it relates have been consigned to the sender himself. It must be endorsed to the person to whom the goods are to be delivered, and signed by the sender. The endorsement should contain the following advice:—"As the consignment is addressed to ourselves you will not receive an arrival notice from the Railway. Please, therefore, enquire for the consignment at the station."

Foreign Post.

ABSTRACT OF FOREIGN POSTAGE RATES.

The postage on letters for the United Kingdom and the British possessions, (see *Indian Postal Guide*) is one anna for each half ounce or part of that weight. The postage on letters for all other countries, colonies or places served by the foreign post, with the exception of Ceylon and Portuguese India, is two and-a-half annas for each half ounce or part of that weight. The postage on letters for Ceylon and Portuguese India is the same as the postage on inland letters.

The registration fee is two annas in all cases, and must, together with the postage, be prepaid in all cases of registration.

Acknowledgments can be obtained for registered articles addressed to Union countries. The fee, one anna in the case of Ceylon, and two annas in all cases, must, together with the registration fee and postage, be prepaid.

Postage on printed papers and on legal and commercial documents must be prepaid at least partly (in cases where full prepayment is not compulsory). Printed papers and legal and commercial documents for any Union country, if not fully prepaid, will be charged on delivery with double the amount of the deficiency. The public, however, are advised to prepay postage in full as insufficiently paid articles are subject to delay in delivery, and are, moreover, liable to be refused by the addressee.

Maximum.			For United Kingdom and the British Colonies in South Africa and for packets of printed papers and legal commercial documents addressed to the British Australasian Colonies the limit of weight is 5 lbs. and for samples the limit of size is 2 x 1 x 1 ft., and weight 5 lbs.
	Size.	Weight.	
Samples	12 x 8 x 4 inches	12 oz.	
Printed Papers, Legal or Commercial Documents must not measure more than 18 inches in any one direction and may not exceed		4 lb. 6 oz.	
Packets of samples may not exceed		12 oz.	

Schedule of Foreign Postage Rates.

COUNTRIES AND PLACES.		Letters, post 1 oz.		Each Post-card.		Business papers, (Legal and commercial documents). Each packet.		Samples, Each packet.	
		Single.	Reply.	Single.	Reply.	Not exceeding 10 oz.	Per 2 oz. additional.	Not exceeding 4 oz.	Per 2 oz. additional.
The United Kingdom and the following British possessions:—		AS.	A.	AS.	A.	AS.	A.	A.	A.
Antigua.	Mauritius.								
Ascension.	Montserrat.								
Bahamas.	Natal.								
Barbadoes.	Nevis.								
Bermuda.	Newfoundland								
British Central Africa.	Niger Coast Protectorate.								
British East Africa Protectorate.	Niger Territory.								
British Guiana.	Protected Malay States of—								
British Honduras.	Negri Sembilan.								
British North Borneo.	Pahang.								
Canada.	Perak.								
Cyprus.	Selangor.	1	1	2	2	2	2	1	1
Dominica.	Sarawak.								
Falkland Islands.	Seychelles.								
Fiji.	Sierra Leone.								
Gambia.	St. Christopher.								
Gibraltar.	St. Helena.								
Gold Coast Colony.	St. Lucia.								
Grenada.	St. Vincent.								
Hongkong.	Straits Settlements.								
Jamaica.	Tobago.								
Johore.	Trinidad.								
Labuan.	Turk's Islands.								
Lagos.	Uganda.								
Malta.	Virgin Islands.								
	Zanzibar.								
Any other part of the world served by the Foreign post with the exception of Ceylon and Portuguese India ...		2	1	2	2	2	2	1	1
Ceylon and Portuguese India ...		Indian inland rates.							

The "Universal Postal Union" has been established with a view to secure as far as possible uniformity in procedure and in rates of postage between the various countries of the world. The countries which have joined this Union are called "Union Countries." The following is a list of the countries and colonies which have, up to the present, joined the "Universal Postal Union":—

Antigua.	British Honduras.	Costa Rica.	Germany.
*Argentine Republic.	*British New Guinea.	Cyprus.	German Protectorates
Ascension.	British North Borneo.	Danish Colonies.	Greater Republic of
Austria.	Bulgaria.	Denmark.	Central America (in-
Bahamas.	*Canada.	Dominica.	cluding the States
Barbadoes.	*Cape Colony (includ-	Dominican Republic	of Honduras, Nica-
Belgium.	ing British Bechu-	(San Domingo).	ragua, and Salva-
Bermuda.	aland).	*Ecuador.	dor).
Bolivia.	Ceylon.	Egypt.	Gibraltar.
Bosnia-Herzegovina.	Chili.	Falkland Islands.	Gold Coast.
*Brazil.	Columbia, Republic of	*Fiji Islands.	Greece.
British East Africa Protectorate.	Congo, Independent State of	France.	Grenada.
British Guiana.	Cores.	French Colonies.	Grenadines.
		Gambia.	*Guatemala.

Countries and Colonies which have joined the "Universal Postal Union"—concl'd.

Hawaii.	Mauritius and its dependencies.	Portuguese Colonies.	Sweden.
Haiti.	*Mexico.	Queensland.	Switzerland.
Hongkong.	Montenegro.	Romania.	*Tasmania.
Hungary.	Montserrat.	Russia.	Tobago.
India, British (including Aden and its dependencies, and all other places outside British India where there are Indian Post Offices).	*Natal.	St. Helena.	Trinidad.
Italy.	Netherlands.	St. Kitts.	Tunis.
Jamaica.	Netherlands Colonies.	St. Lucia.	Turkey.
Japan.	Nevis.	St. Vincent.	Turk's Islands.
Labuan.	Newfoundland.	Sarawak.	United Kingdom.
Lagos.	New South Wales.	Serbia.	*United States of America.
Liberia.	New Zealand.	Seychelles.	Uruguay.
Luxemburg.	Norway.	Siam.	Venezuela.
Malta.	*Orange River Colony.	Sierra Leone.	*Victoria.
	*Paraguay.	*South African Republic.	Virgin Isles.
	Persia.	*South Australia.	*Western Australia.
	*Peru.	Spain.	Zanzibar (British Protectorate).
	Portugal.	Spanish Colonies.	
		Straits Settlements.	

In the case of the loss (except by *vis major*) of a registered article originating in any of the countries of the Postal Union (including British India) with the exception of those marked * and addressed to any other of the countries which are not so marked, an indemnity of 50 francs (Rs. 81-4 as.) will be paid to the sender, or, at the request of the sender, to the addressee, by the Postal Administration to which the despatching office is subordinate. This indemnity will, however, be paid only for the loss of the registered article itself should this be satisfactorily proved, and not for, or in respect of, the loss of any of the contents of the article, and provided that the claim for indemnity is made within one year from the posting of the article.

Foreign Letters of Soldiers and Seamen.

Letters can be prepaid, at the rate of 1 anna each, by persons belonging to the classes mentioned in the following para. and subject to the conditions mentioned therein, for transmission to any British possession not belonging to the Imperial Penny Postage Union.* Letters prepaid at this privileged rate are forwarded only by routes over which they can be conveyed by sea wholly by British services. The special rates and conditions prescribed do not apply to letters posted by soldiers and seamen for transmission to the United Kingdom or any of the British possessions, as they can be prepaid as ordinary letters at the rate of 1 anna per ½ oz.

The persons entitled to the privilege of sending letters at these special rates are Non-commissioned Officers, Band-Masters, Army School Masters, Army School Mistresses, Military Hospital Apprentices, Private Soldiers and School Masters, Writers and Seamen belonging to Her Majesty's ships: Provided that the person claiming the privilege shall be at the time actually employed in the service of Her Majesty, and shall not be either a Commissioned Officer or Warrant Officer in the Army, or an Assistant Engineer, Gunner, Boatswain or Carpenter in the Navy. The privilege, however, has been specially extended to Non-Commissioned Officers, not being Warrant Officers and Soldiers serving in India on the "Unattached List" (see Section II., Division III., Part I., of the Pay Code for British Troops in India).

The conditions to be observed with respect to letters sent at special rates are as follows:—

- They must not exceed half an ounce in weight.
- They must be on the private concerns of the soldiers or seamen.
- The cover must show on its face the name of the writer and his class or description in the Vessel, Regiment, Corps or Detachment to which he belongs, and must also bear the signature of the Officer Commanding the Vessel, Regiment, Corps or Detachment, together with the name in full of such Vessels, Regiment, Corps or Detachment.

In case of a letter despatched by a soldier on the "Unattached List," the cover must show on its face the name of the writer, his regimental rank and the designation of the office held by him, together with the signature, army rank (when necessary), and official designation of the Head of the Department in which he is serving.

The privileged classes described above are also entitled to receive letters at special rates, which can be ascertained on application at the Post Office of the countries from which such letters may be sent. As a general rule, the special rate for privileged letters forwarded by British Packet from British Possessions is one penny for a letter not exceeding half an ounce in weight.

*The principal British possessions which have not as yet joined the Imperial Penny Postage Union are Rhodesia, the Bechuanaland Protectorate and British Australasian Colonies of Queensland, British New Guinea, New South Wales, Victoria, South Australia, Western Australia, New Zealand and Tasmania.

Foreign Parcel Post.

PARCELS FOR THE UNITED KINGDOM.

Parcels addressed to the United Kingdom are divided into two classes, viz., (i) those not exceeding 11 lbs. in weight, and (ii) those exceeding 11 lbs. but not exceeding 50 lbs. in weight:—

(i)—Parcels not exceeding 11 lbs. in weight are forwarded as mails to the British Post Office. They may, at the option of the sender, be posted for despatch either by the sea route *via* Gibraltar or by the overland route across the continent of Europe, the postage being higher by the latter than by the former route. The sender must specify clearly on the cover of the parcel or on the official label pasted to it the route by which it is to be forwarded. (See note under clause 217, *Indian Postal Guide*). These parcels are delivered by the Post Office, and the postage paid carries them to destination. As regards the insurance of these parcels, see clauses 229 to 240, *Indian Postal Guide*.

Note.—Uninsured parcels for transmission overland across the continent of Europe are forwarded either *via* Brindisi or *via* Marseilles, according to the route which is considered to be the more suitable one for each despatch. Insured parcels for transmission by the overland route are always forwarded *via* Brindisi.

(ii)—Parcels which exceed 11 lbs. but which do not exceed 50 lbs. (the maximum allowed) in weight are forwarded from India through the medium of the P. & O. S. N. Co., and are delivered at destination under arrangements made by that Company. Such parcels are delivered free of charge within a radius of one mile from the Company's Head Office in London; if addressed to any place beyond that radius, carrier's charges are levied from the addressee on delivery. Parcels thus forwarded through the P. & O. Co. cannot be insured during transit *beyond* India, but may, if they contain coin, etc., be insured during transit *in* India under the rule laid down in clause 234, *Indian Postal Guide*.

Note.—30 tolas are reckoned as the equivalent of 1 lb.

At all head post offices and important sub-post offices, all charges, including customs duty, may, if desired by the sender, be prepaid in full, at the time of posting, on parcels for the United Kingdom, whether insured or uninsured, which do not exceed 11 lbs. in weight, subject to the following special conditions:—

- A parcel in respect of which the sender wishes to prepay all charges should be presented at the post office plainly superscribed with the words "To be delivered free of all charge."
- The customs declaration presented with the parcel should state clearly the weight of the contents.
- The sender will be required to deposit in advance the equivalent in Indian currency, at the rate of Rupees fifteen for one pound sterling, of the charges leviable on the parcel in the United Kingdom, according to the British Customs Tariff. He will also be required to pay a fixed fee of 4 annas for the service to be rendered by the post-office, and to sign a form of agreement declaring his willingness to pay any sum over and above the amount of his deposit that may be found to be due when the charges actually levied on the parcel in the United Kingdom have been ascertained.
- The post office, on the other hand, will refund to the sender any portion of his deposit found to be in excess of the charges actually levied on the parcel in the United Kingdom, and in the event of the parcel being returned to India as undeliverable, will refund the whole amount of the deposit. In no case will the postal fee of 4 annas be refunded.

Parcels with all charges prepaid are subject to the same rates of postage and to the same general rules and conditions as other parcels sent from India to the United Kingdom through the agency of the British Post Office.

PARCELS FROM THE UNITED KINGDOM.

The British Post Office receives parcels for India if they do not exceed 11 lbs. in weight, and arrangements exist under which the senders of such parcels may, if they so desire, prepay at the time of posting all charges including Customs duty, leviable on them in India. Parcels above that weight are received by the Peninsular and Oriental Steam Navigation Company at its offices in London. The rules governing the despatch of parcels from the United Kingdom are published in the *British Post Office Guide*, and exhibited at every British post office; but enquiries in the United Kingdom should, in the case of parcels not exceeding 11 lbs. in weight, be addressed to the Secretary, G. P. O., London, and enquiries regarding parcels above that weight should be addressed to the Peninsular and Oriental Steam Navigation Company, 122, Leadenhall Street, London, E.C.

The rates of postage for parcels forwarded to India are as follows, viz.:-

Parcels forwarded by the British Post Office.

	Via Gibraltar.	Overland.
	s. d.	s. d.
For a parcel—Not over 1 lb.	1 0	3 0
" Over 1 lb. but not over 2 lbs.	1 8	3 0
" " 2 lbs. " " 3 1/2 "	2 4	3 0
" " 3 " " " 7 "	3 6	4 6
" " 7 " " " 11 "	5 0	6 0
Parcels forwarded through the P. & O. S. N. Co.	s. d.	
For each pound or fraction of a pound (up to the limit of 50 lbs.)	1 0	

Inland Money Orders.

All Post Offices are money Order Offices except those that are distinguished in the List of Post Offices by the "I" against their names—for which see *Indian Postal Guide*.

The Commission charged on the issue of ordinary inland money orders is as follows:—

On sums not exceeding.....	Rs. 10	SS. A. 0 2
" exceeding Rs. 10, but not exceeding 25.....	25	4 annas for each complete sum of Rs. 25 and

4 annas for the remainder, provided that if the remainder does not exceed Rs. 10, the charge for it is only 2 annas.

The value of a money order may not exceed Rs. 600 and may not include the fraction of an anna.

Money orders must be written (either in English or in current vernacular of the district) on one of the printed forms supplied *gratis* by the Post Office.

The name of only one person may be entered as remitter, and the name of only one person as payee, except in the case of firms or corporations, whose usual designation must be given. A money order payable to a Government official, bank manager, or an editor of a newspaper, &c., in his public capacity, should contain the designation, not the name, of the person for whom the order is intended.

All the entries to be made by the remitter should be legibly written. The Post Office will not be responsible for the wrong payment of a money order being refused or delayed by or on account of any accidental neglect, omission or mistake by or on the part of an officer of the Post Office, or for any wrong payment of a money order after the expiration of one year from the date of the issue of the order.

Money orders must be presented at the Post Office window during the prescribed hours, with the amount of the order applied for, and the commission chargeable thereon.

The remitter has nothing to do with the transmission of the money order, the Post Office undertaking the entire work of transmitting it. All that a remitter has to do after receiving a receipt for the amount paid by him is to await the receipt of an acknowledgment of delivery of the money order.

The money order will be paid by the Post Office at the address of the payee. The postman will present the money order to the payee and the latter must sign it and the acknowledgment in ink and retain the coupon. The signed money order and acknowledgment must be given back to the postman who will then pay the amount of the order to the payee.

No second commission will be charged for the redirection of a money order or for the alteration of the address or name of Post Office of Payment as originally given by the remitter. But if the name of the payee be changed, a second commission will have to be paid.

Inland Telegraphic Money Orders.

Every Post Office which is a money order office may issue and pay telegraphic money orders, with the exception of offices specially exempted in list at the end of the *Indian Postal Guide*.

The value of a single telegraphic money order may not exceed Rs. 600 and may not include any broken sum less than a rupee. A telegraphic money order may be obtained for any sum of rupees up to Rs. 150, but if the amount exceeds Rs. 150, the telegraphic money order must be for a sum which is a multiple of Rs. 10.

The following are the rates of commission (which include cost of telegram):—

On sums not exceeding Rs. 25	Rs. A. 1 4
" " 25 but not exceeding Rs. 50	1 8
" " 50	1 12
" " 75	2 0
" " 100	2 4
" " 125	2 8

Inland Telegraphic Money—Orders Rates of commission—conold. RS. A.

On sums not exceeding Rs. 150 but not exceeding Rs. 200	200	250	300	350	400	450	500	550	600
" " " 200	250	300	350	400	450	500	550	600	
" " " 250	300	350	400	450	500	550	600		
" " " 300	350	400	450	500	550	600			
" " " 350	400	450	500	550	600				
" " " 400	450	500	550	600					
" " " 450	500	550	600						
" " " 500	550	600							
" " " 550	600								

The remitter of a telegraphic money order will receive by post the money order acknowledgment signed by the payee.

The remitter of a telegraphic money order must fill in the necessary entries in one of the printed inland money order forms, supplied *gratis* by the Post Office, and write the words "By Telegraph" across the form. On presentation of this order, a receipt will be given by the Post Office to the remitter shewing the total amount paid by him, the payee's name and the hour at which the money order was presented for despatch.

Telegrams advising remittances are sent "ordinary," and Post Masters are prohibited from giving any assurance to the remitter as to the time within which the remittance will reach its destination or be paid to the payee. If the order is issued at a station where there is a Government Telegraph Office, and the Telegraph Office is closed at the time the order is presented at the Post Office for despatch, and if there is any likelihood of the message being delayed in transmission, the remitter will be informed accordingly.

Payment of telegraphic money orders will be made at the residence of the payee by the postman immediately on receipt of the telegraphic advice by the office of payment. The payee must sign a receipt for the telegraphic money order and return it to the postman.

If the payee of a telegraphic money order has removed from the place where the order was originally payable, and has left instructions with the Post Office for the re-direction of articles to his address, the telegraphic money order will be re-directed by post, and the order will be payable at the revised address without any extra charge.

If the payee of a telegraphic money order cannot be found, or if he refuses the order, a reference will be made to the office of issue, and the telegraphic money order, if still undeliverable, will then be re-issued by telegraph free of any further charge, for re-payment to the remitter.

The rules governing the alteration of names or addresses of payees of ordinary inland money orders apply also to telegraphic money orders.

Foreign Money Order Commission.

For a Sterling Money Order not exceeding

£2.	£5.	£7.	£10.	£12.	£15.	£17.	£20.
RS. A. 0 4	RS. A. 0 8	RS. A. 0 12	RS. A. 1 0	RS. A. 1 4	RS. A. 1 8	RS. A. 1 12	RS. A. 2 0

The following are the principal countries with which money orders, expressed in sterling, may be exchanged:—

* Adrianople.	* Congo Free State (Banana Boma, and Matadi).	* Gallipoli.	* Jamaica.
* Antigua.	* Constantinople.	* Gambia.	* Janina.
* Austria.	* Cyprus.	* Germany.	* Jerusalem.
* Bahamas.	* Danish West Indies.	* German South-West African Protectorate.	* Kaifu (Caiffa).
* Barbadoes.	* Dardanelles.	* Gibraltar.	* Kavala (Cavalla).
* Belgium (through Germany).	* Dede-Agatch. (Dede Aghadj).	* Gold Coast.	* Kerasseonde (Keres-sound).
* Bermuda.	* Demark (including Iceland and Faroe Islands).	* Grenada.	* Lagos.
* Bosnia.	* Egypt.	* Grenadines.	* Lagos (Turkey).
* British Guiana.	* Falkland Islands.	* Hawaii (Sandwich Islands).	* Luxembourg (through Ger-many).
* Beyrout.	* Finland.	* Herzegovina.	* Malta.
* Bulgaria.	* France (including Algeria).	* Holland.	* Mitylene.
* Cameroons and Togo.	* Italy (including Massowa and As-sab).	* Honduras (British).	* Montserrat.
* Canada.	* Jaffa.	* Hungary.	* Natal.
* Candia.		* Ineboli.	* Nevis.
* Canoa, (Khania, La Canoe).			* Newfoundland.
* Cape Colony.			* New South Wales.
* Chili.			* New Zealand.
* Chios (Klios).			* Norway.

* † See notes on following page at end of list.

Principal Countries with which Sterling money orders may be exchanged—concl'd.

* Niger Coast Protectorate (Benin, Bonny, Brass, Degama (New Calabar), Old Calabar, Opobo, Sa-pele, Warree or Forcados).	* Estimo. Rhodesia (including Mashonaland, Matabeleland and Northern (Zambesia).	* South Australia. St. Helena. St. Kitts. St. Lucia. St. Vincent. Sweden. Switzerland. Tangier. Tasmania. Tobago. Transvaal (South African Republic). Trebizond (Trapezunt).	United Kingdom (including the Channel Islands and the Isle of Man). United States of America. Uruguay. Valona. Vathy-Samos. Victoria. Virgin Isles (Tortola). Western Australia. Zululand.
* Orange River Colony.†	* Roumania. Salonia. Salvador. Samsoun. Santi Quaranta (Serrano).	* Trinidad. Turk's Islands.	
* Panama.	* Sierra Leone. Smyrna.		
* Portugal (including Madeira and the Azores).			
* Prevesa. Queensland.			

† In the case of money orders drawn on these countries a deduction will be made by the London Post Office from the amounts payable to the payees, at the following rates:—

For sums not exceeding £2	3d.
" exceeding £2 but not exceeding £6	6d.
" exceeding £6 but not exceeding £10	9d.

† An extra charge of 6d. in the pound or fraction of a pound will be deducted from the amount of each order at Sydney for its onward transmission to Fiji.

‡ Service suspended.

Money orders expressed in Indian currency may be exchanged with the following countries:—

British East Africa Protectorate.	German East Africa.	Japan.	Portuguese India.
British North Borneo (Sandakan and Labuan).	Hongkong (with agencies at Amoy, Canton, Foochow, Hankow, Lin Kung, Tam (Wei-Hei), Ningpo, Shanghai and Swatow).	Labuan (See British North Borneo). Mauritius. Seychelles. Straits Settlements. Zanzibar.	(Goa and Daman). Chamba State. Faridkot State. Gwalior. " " " Nabha. " Patiala. "
Ceylon.			
Coria.			
Formosa.			

But the amount of a money order issued must not exceed Rs. 150, nor include a fraction of an anna.

All Money Order Offices (see clause 350, *Indian Postal Guide*) are authorised to issue and pay money orders exchanged with the countries named above.

The rates of commission on money orders drawn on the countries named above are as follows:—

	Rs.	A.
On sums not exceeding £2	0	6
Exceeding £2 and not exceeding £5	0	12
" " 5 " " 7	1	2
" " 7 " " 10	1	8
" " 10 " " 12	1	14
" " 12 " " 15	2	4
" " 15 " " 17	2	10
" " 17 " " 20	3	0

NOTE.—See remark against countries marked * and † in list given above.

A table of conversion, calculated at the rate of fifteen rupees for one pound sterling, is given at page 123 *Indian Postal Guide*, from which the cost in Indian money of a foreign sterling money order can be at once ascertained. The amount to be paid in Indian money will be the equivalent, as shown by the Table, of the sterling value of the order, plus the commission calculated at the rates given above.

The amount of a Foreign money order may not exceed £10, if payable in the United Kingdom, British Guiana, Cape Colony, Natal, New Zealand, Tasmania, or any of the countries marked *. The limit of value for a single money order payable in any of the other countries mentioned is £20. No money order may contain a fraction of a penny. The same remitter will not be allowed to obtain in one day more than four money orders payable to the same person, except under special permission conveyed to the issuing office by the Comptroller, Post Office.

The remitter must apply for a Foreign money order form (which will be supplied to him gratis by the Post Office), and fill in the necessary entries, adding his signature at foot.

§ Money orders can be issued on the following places only, viz., Chemulpo, Fusan, Mukho, Seoul and Yensan.

‡ Money orders can be issued on the following places only, viz., Anping, Keelung, Taichu, Tainan, Taipeh, Taitotai, Takaw and Tamsui.

The amount of the money order (whatever be the country of destination) must be stated by the remitter in British (sterling) money, and the equivalent of this amount in Indian currency will be entered in the form by the Post Office. If the country of destination has a different currency, the sterling amount will be converted by it into the local currency for the purpose of payment. The remitter must write his own name and address on the "intimation" portion of the form. All the entries made by the remitter should be legibly written in ink. The money order form must be presented with the money and commission, at the Post Office window during the prescribed hours.

The name of the payee should include the surname and at least the initial letter of one Christian name. If the payee be a firm or company, the usual designation of the firm or company will suffice. The address of the payee should be full and precise, as on it depends the determination of the particular Money Order Office in the Foreign country at which the money order will be made payable. The surname, and at least one initial of the Christian name, of the remitter should be given; if the remitter be a native of India, his tribe or caste and his father's name should be stated in addition to his own name. The name and address of the payee should be given with such completeness as shall secure identification and prevent risk of wrong delivery.

It will be necessary for the remitter of a Foreign money order to write to the payee informing him of his (the remitter's) name as entered in the order. The payee will receive the money order direct from the Head Money Order Office of the country of payment.

If the Post Office at which application is made for a Foreign money order expressed in sterling be a Branch Post Office, it will be necessary for it to forward the money order form, filled up by the remitter, to its Account Office for examination, and in order to ensure the correct calculation of the amount payable for the order. On return from the Account Office, the money order form will be delivered to the applicant, who may then present it accompanied by the required amount.

The remitter will be furnished by the Post Office with a receipt for the amount paid by him on account of the money order and commission. The remitter should examine the receipt to ascertain that the particulars have been correctly entered. Any error or omission should be pointed out at once by the remitter to the Post Office; if he omits to do so, the responsibility of any mistake will rest with him.

The remitter will receive from the Bombay Post Office* an intimation that the money order has been communicated to the Foreign country of payment, and should retain this intimation in his possession, in case occasion should arise for making enquiry regarding the money order.

NOTE.—This intimation will not be furnished in the case of orders issued by the Aden Post Office.

If the remitter of a Foreign money order, expressed in sterling, desires any of the services noted in the margin, or has any complaint to make

Alteration of the name or address of the payee.

Cancellation of the order and refund of the money.

reference to the Foreign country of payment, the amount to be refunded will be the value of the order, but not the commission. No second commission will be charged for the services mentioned in this para.

If a money order is returned by the Foreign country of payment as undeliverable, the value of the money order, but not the commission, will be refunded to the remitter.

Money orders issued in the Foreign countries named on pp. 389 and 390, and payable in India, will be prepared by the Bombay Post Office,† the amount of the Foreign orders being converted into Indian currency at the rates shown in the Table of conversion at page 123, *Indian Postal Guide*. The rules governing the delivery and payment, etc., of inland money orders are applicable also to these Foreign orders payable in India, but an order that has become void cannot be paid after the expiration of twelve months from the date of its receipt in India, as the amount is credited at the end of that period to the Foreign country of issue.

The Indian offices of exchange for the various Foreign countries, Foreign settlements in India and Native States, are shown below:—

United Kingdom and countries and places marked with an asterisk as shown on pp. 389 and 390...	Aden and Bombay
Egypt, Mauritius, Seychelles, British East Africa Protectorate, German East Africa, and Zanzibar...	
Australasian Colonies (New South Wales, New Zealand, Queensland, South Australia, Tasmania, Victoria, Western Australia) and Fiji...	Madras.

* Or the Madras Post Office in the case of orders drawn upon the Australasian Colonies

† Or the Madras Post Office in the case of orders dealt with by that Office; or the Aden Post Office in the case of orders dealt with by that Office.

All other countries and places mentioned on pp. 389 and 390.	Bombay.
Goa	Bombay from 1st October to 31st May, and Belgaum during the remaining months.
British North Borneo (Sandakan and Labuan)	Bombay and Calcutta.
Straits Settlements, Hongkong, Japan, Corea and Formosa.	Calcutta, Madras, Bombay and Rangoon.
Ceylon	Madras.
Gwalior State	Agra, Neemuch, and Ujjain.
Patiala	Umballa, Delhi and Ferozepore.
Nabha	Umballa and Delhi.
Jhind	Ferozepore.
Faridkot	Dalhousie.
Chamba	

Indo-Ceylon Telegraphic Money Orders.

Telegraphic money orders expressed in rupees may be exchanged with Ceylon. Every Post Office that is authorised to issue and pay inland telegraphic money orders may issue and pay Indo-Ceylon telegraphic money orders.

The value of a single Indo-Ceylon telegraphic money order may not exceed Rs. 150 or include any fraction of a rupee.

The rates of commission (including the cost of the telegram) that will be charged in India on telegraphic money orders for payment in Ceylon are the following:—

	RS. A.
On sums not exceeding Rs 10	1 6
" " exceeding Rs. 10 but not exceeding Rs. 25	1 8
" " " " 25 " " 50	1 12
" " " " 50 " " 75	2 0
" " " " 75 " " 100	2 4
" " " " 100 " " 125	2 8
" " " " 125 " " 150	2 12

A telegraphic money order received from Ceylon for payment in India will be paid to the payee according to the rules for the payment of inland telegraphic money orders, but payment will be made only at the Post Office on which the order was originally drawn and the payee's acknowledgment will not be taken and sent by post to the remitter. If payment cannot be made at that Post Office owing to the payee having changed his address, or from any other cause, the order will be re-issued, free of any further charge, by telegraph on Ceylon for repayment to the remitter.

Foreign Orders telegraphed to Offices of Exchange.

The telegraphic money order system does not apply to any Foreign money order exchange except that with Ceylon, but the remitter of a Foreign money order drawn on any other country named on pp. 389 or 390 can have the particulars telegraphed to the Indian office of exchange concerned (see above and page preceding), and that office will, on receipt of the telegraphic advice, issue a money order on the Foreign country of payment under the Foreign money order rules. It should be understood that the money order will be telegraphed to the Indian office of exchange only, and not to the Foreign country of payment. Applications made at Branch Offices will be subject to the conditions laid down on p. 391.

The rates of commission, the limit of value, and the other conditions laid down in the rules relating to inland telegraphic money orders apply, subject to the above para., to money orders payable in the countries and places named on page 390, with the exception of Ceylon.

The following conditions apply to money orders payable in the United Kingdom and other countries and places named on pp. 389 and 390.

The commission (including cost of telegram) payable in the case of Foreign sterling order will be at the following rates:—

	RS. A.
On sums not exceeding £ 5	1 12
" " exceeding " 5 but not exceeding £ 10	2 8
" " " " 10 " " 15	3 4
" " " " 15 " " 20	4 0
" " " " 20 " " 25	4 12
" " " " 25 " " 30	5 8
" " " " 30 " " 35	6 4
" " " " 35 " " 40	7 0

The maximum amount for which a single Foreign sterling money order can be telegraphed under these rules is £40, and no such order may include a broken sum less than £1.

The remitter must fill up the necessary entries in a sterling money order form, if the country of payment is one of those mentioned on pp. 389 and 390. He must write the words "By Telegraph" across the form, and present it at the window of the Post Office, together with the amount of the order and commission.

Foreign money orders intended for payment in any country to which mails are sent from Bombay by the Peninsular and Oriental Steam Navigation Company's weekly mail steamers will not be accepted for the purpose of being telegraphed to Bombay if presented at any Post Office on Saturday, i.e., the day of departure of those mail steamers.

British Postal Orders.

British Postal Orders for fixed sums, from 1s. to £1, are available for sale to the public at all Head and Sub-Post Offices in places where a large European community exists or where there is a demand for the orders. British postal orders sold in India are payable at any Money Order Office in the United Kingdom (including the Channel Islands and the Isle of Man) and at the British Post Office, Constantinople. They are not payable in India.

The following are the denominations of British postal orders sold in India and the commission chargeable in respect of each order is shown against it:—

Amount of Order.	Commission of (including British poundage).	Amount of Order.	Commission of (including British poundage).	Amount of Order.	Commission of (including British poundage).
s. d.	Annas.	s. d.	Annas.	s. d.	Annas.
1 0	1	3 6	2	10 0	2
1 6	1	4 0	2	10 6	2
2 0	2	4 6	2	15 0	3
2 6	2	5 0	2	20 0	3
3 0	2	7 6	2		

A table of conversion, calculated at the rate of fifteen rupees for one pound sterling, is given at page 123, *Indian Postal Guide*, from which the cost in Indian money of a British postal order can be at once ascertained. The amount to be paid for a British postal order will be the equivalent of its value in Indian money, as shown by the Table, plus the commission at the rates given above.

The purchaser of a British postal order must, before parting with it, fill in the name of the person to whom the order is to be paid, and may fill in the name of the Money Order Office at which the amount is to be paid. If the name of a Money Order Office is not entered by the purchaser, the order will be payable at any Money Order Office named by the payee.

The purchaser should keep a record of the serial No. and date and name of the office of issue of the order, to facilitate enquiry if the order should be lost. In case of the mis-carriage or loss of a British postal order, unless proof can be given to the satisfaction of the British Post Office that the name of the payee was inserted in the order before the holder parted with it, and unless the number of the order can be furnished, the British Post Office cannot undertake to trace the order with a view to accounting for the mis-carriage or loss thereof.

If a British postal order be crossed " & Co., payment will only be made through a banker, and if the name of a banker is added, payment will only be made through that banker.

After a British postal order has once been paid, to whomsoever it is paid, the British Post Office will not be liable for any further claim.

If any erasure or alteration be made, or if the order is cut, defaced, or mutilated, payment may be refused; and when payment is refused on any of these grounds, no refund of the value of the order can be granted in India.

The purchaser of a British postal order is recommended not to delay its transmission to the payee. After the expiration of three months from the last day of the month of issue, a British postal order will be payable only on payment by the payee of a commission equal to the amount of the original British poundage marked on the order, with the addition (if more than three months have elapsed since the said expiration) of the amount of the original poundage for every further period of three months which has so elapsed, and for every portion of any such period of three months over and above every complete period.

Sale of British Postal Orders by Regimental Vendors.

Any one authorised for the purpose by the Officer Commanding a British Regiment, Battery, Corps or Detachment, may become a regimental vendor of British postal orders, and can obtain an advance of them (not exceeding £20 value at one time) from the Post Office. For this purpose he should present or send a book, in the prescribed form (copies will be supplied by the Post Office, together with a requisition (verbal or on a separate slip of paper) specifying the number and class of orders required. The Postmaster will enter in the book the number of orders of each class made over to the regimental vendor for sale.

Commission will be allowed to regimental vendors on all orders sold by them, at the rate of 3 pias on every order for 1s. or 1s. 6d. and 6 pias on every order of a higher class. After deducting the commission the balance of the amount realized from purchasers will be remitted, at intervals not exceeding a month, to the Post Office, and the Postmaster will acknowledge receipt of the money in the last column of the book.

No postal order should be handed to the purchaser until it has been impressed with the date-stamp of the Post Office. For this purpose the orders should be sent by the orderly to the Post Office, and the Postmaster will stamp them and return them by the orderly to the regimental vendor.

As the orders are sold, the necessary entries will be made by the regimental vendor, under the head of "Particulars of British Postal Orders sold," in the book. When the book is used up, it should be returned to the Postmaster, who will supply a fresh one in continuation of it.

Before the regimental vendor leaves the station where he obtained an advance of postal orders, he should return the orders themselves, or pay their value, to the Post Office whence he received them.

Post Office Savings Banks.

Any person may deposit money in a Post Office Savings Bank (a) on his own behalf, or (b) on behalf of any minor relative, or (c) on behalf of any minor of whom he is the guardian.

Exception.—A Government Official may not open an account on behalf of a minor of whom he is the official guardian.

Minors, as well as women, whether married or single, are allowed to deposit money in their own names. The fact that an account has been opened on behalf of a minor shall not prevent such minor from opening an account in his own name; nor shall the fact that a married man has an account in his own name prevent his wife from opening a separate account in her own name, provided the money to be deposited by her is her own property or earning.

Money cannot be deposited in the name of two or more persons jointly, provided that nothing in this rule shall prevent the deposit of money in the name of a known firm.

The smallest sum of money that can be deposited at any time is four annas; and no sum can be deposited that includes a fraction of an anna. A depositor may not deposit a larger sum than two hundred rupees in all during any one official year, April 1st to March 31st, inclusive, and may not have more than two thousand rupees at his credit, exclusive of interest.

The annual limit of Rs. 200 is to be reckoned, irrespective of withdrawals, that is, withdrawals are not to be deducted in applying it. The total amount of an account opened by a relative or guardian on behalf of a minor may not exceed one thousand rupees, exclusive of interest.

A depositor can withdraw money from his account once a week (Monday to Saturday both days inclusive).

A minor can withdraw money deposited by him in his own name; but money deposited on behalf of a minor can only be withdrawn during his minority by his guardian.

Women, whether married or single, can withdraw money deposited by them in their own names; and married women can also withdraw money deposited by them, as single women, in their own names, their marriage notwithstanding. The fact that a female minor, on whose behalf money has been deposited, is married or becomes married after the account has been opened on her behalf, shall not prevent her from withdrawing the money so deposited on attaining majority.

A depositor cannot withdraw a smaller sum than four annas, and he cannot withdraw any sum which includes a fraction of an anna unless it be to close his account, in which case he can withdraw the balance at his credit.

The intending depositor must sign a declaration that he has read and accepted the Post Office Savings Banks' rules.

Women may open accounts in their own names through their agents, or, if they are married, through their husbands or agents. The agent or husband will be required to produce a letter of authority from the depositor and to sign the declaration that the depositor understands and accepts the rules.

When the declaration is presented duly signed, with the amount of the first deposit, the amount will be entered in a Pass-book which will be supplied to the depositor. The depositor will be required to sign a receipt for the Pass-book and give a specimen of his signature in a book kept by the Post Office.

The Pass-book will show in the vernacular of the district or in English, as the depositor may wish, the number of his account, with the name of the office from which the book is issued, his own name, occupation or profession, and address. No deposit can be made and no money can be withdrawn from an account without its production, and the Post Office will not be responsible for any sum not acknowledged in the Pass-book. Depositors should carefully examine their books before leaving the office, and ascertain that the entries are correct. They should also be careful to keep their Pass-books in their own possession, as the Post Office will not be responsible for any loss caused to a depositor if through his negligence any person shall obtain possession of the book and fraudulently obtain the payment of any sum belonging to the depositor.

No charge will be made for the Pass-book at first supplied to a depositor or for any book issued to him in continuation of the original book, which will be retained by the Post Office. But if a Pass-book be lost or spoiled, or, if an account be re-opened with the permission of the Comptroller, Post Office, before the expiration of 3 months, from the date of closure, the depositor will have to pay one rupee for a fresh book.

A depositor may deposit money at the Post Office at which his account stands, as often as he wishes so long as the prescribed yearly and maximum limits are not exceeded. All that he is required to do is to take or send the amount to be deposited, with his Pass-book, to the Post Office. The amount will be entered in the Pass-book, the balance struck, and the Pass-book returned to the depositor or his messenger.

When a depositor wishes to withdraw money, he must present his Pass-book personally or by messenger at the Post Office at which his account stands, with a printed form of application for withdrawal, which can be obtained at the Post Office, signed by himself and showing the balance at his credit and the amount which he wishes to withdraw.

Interest will be allowed at the rate of 3½ per cent. per annum, until further orders, on all deposits subject to the conditions of this rule. This interest will be allowed for each calendar month on the lowest balance at credit of an account between the close of the fourth day and the end of the month; provided that interest shall only be calculated at the rate of three pias a month on every complete sum of six rupees; provided also that no higher monthly interest than Rs. 5-3-3 shall be allowed on the balance of an account.

A depositor may have his account transferred, free of charge, to any Post Office that is a Savings Bank provided that the account shall have been in existence for 3 months previous to the transfer.

When a depositor wishes to close his account, he must present his Pass-book with a form of application for withdrawal of the amount shown at his credit in the Pass-book. The amount of interest due on his account up to the end of the calendar month preceding the date of presentation will be entered in the Pass-book and a final balance struck. The amount will then be paid to the depositor and his receipt taken on the warrant of payment. The Pass-book will be retained in the Post Office. If the application for closing an account be presented at a Sub or Branch Office, the same procedure will be followed as in the case of an ordinary withdrawal, except that the Pass-book will be retained.

A depositor who has once closed an account cannot open another until after the expiration of three months after the date of closure, without the permission of the Comptroller, Post Office.

If a depositor should die leaving in a Post Office Savings Bank a sum of money not exceeding one thousand rupees, and if probate of his will or letter of administration of his estate or a certificate granted under Act No. VII of 1889 be not produced to the Post-Master-General within three months of the death of the said depositor, the Post-Master-General may pay the said sum of money to any person appearing to him to be entitled to receive it, or to administer the estate of the deceased.

If any depositor becomes insane or otherwise incapable of managing his affairs, and if such insanity or incapacity be proved to the satisfaction of the Post-Master-General, then the Post-Master-General may, from time to time, make payment out of the deposit to any proper person.

GOVERNMENT OF INDIA TELEGRAPH DEPARTMENT.

Sanctioned Strength of Gazetted Officers.

Direction	4	Total 84.
Chief Superintendents	4	
Superintendents	23	
Assistant Superintendents	45	
Asst. Superintendents (Provincial Service)	8	

Direction.

Maclean, F. G.	CLASS I—Rs. 3,000.	Director-General.
Allen, J. J.	CLASS II—Rs. 2,000.	Deputy Director-General.
Larkins, A. B.	CLASS III—Rs. 1,600.	Director, Construction Branch.
Kirk, H. A.	Do.	Traffic Branch.

Chief Superintendents, Class IV, (4)—Rs. 1,125 to 1,500.	Hutchinson, S. H. C.	Foord, A. W.
Brind, M. J.	James, C. S.	Elrington, R.
Gompertz, R. L. D.	Leach, E. A.	Gibbs, R. T.
Nigel-Jones, W. C.	Lees, R. O.	Goodall, H. C. A.
Towers, G. L.	Madge, P. M.	Grimes, A. J. L.
	Palmer, A. L. H.	Hill, A. P.
	Pinhey, H. T.	Kenyon, E. A.
Superintendents, Class V, 1st Grade (10)—Rs. 1,000.	Superintendents, Class V, 2nd Grade (13)—Rs. 850.	Oliphert, H. S.
Berrington, T. D.	Burne, O.	Styan, H. S.
Dempster, F. E., C.I.E.	Chappel, H. E.	Thomas, I. C.
Hensley, J. W.	Coope, J. M.	

ASSISTANT SUPERINTENDENTS.—CLASS VI.

1st Grade (7)—Rs. 700.	Sowerby-Coo, C. W.	Pike, H. S.
Henderson, W. P.	2nd Grade (12)—Rs. 550.	Sutherland, W.
Hudson, E. J. B.	Armstrong, H. A.	Traninger, L.
Leshie, N. U. K.	Babington, S.	Thompson, M. A.
Mayston, N.	Hawett, J. S.	Williams, C. B.
Meredith, R.	Donaghey, W. J.	
Simpson, M. G.	Overton, J. J. R.	

ASSISTANT SUPERINTENDENTS.—CLASS VII.

1st Grade (12)—Rs. 400.	Nigel-Jones, M. E.	Class VII.—2nd Grade Provincial Service—Rs. 225.
Babington, C. D. de V.	Roddis, R. E.	Banerjee, D. D., M.A.
Bagshawe, E. L.	Rylands, H. E.	Jolly, C. O.
Curtis, J. H.	Sander Singh.	Morgan, J. G.
Goodall, C.	Hodges, R. W.	Manlik, S. C., B.A.
Landon, G. E.	Wernicke, B. C.	Malik, P. N.
Macrae, J. D.	Gunter, E. E.	Marston, T. D. (Personal allowance of Rs. 225).
Roy, G. P.	Mackenzie, J. P.	Apprentices.
Smith, M. F. C.	Olver, G. T. W.	Banerjee, A. C.
Talbot, G. W.	Williams, C. T.	Singh, G. B.
Tulloch, C. A.	Shields, J. C.	Makerjee, J. N.
2nd Grade (11)—Rs. 300.	Whitting, J. M.	
Berrie, J. G.	Woods, S. R. A.	
DeMonte, F. T.	Class V.—2nd Grade Provincial Service—Rs. 375.	
Green, E.	Sharpe, W. S.	
Hooper, R. A. A.	O'Connell, M. J.	
MacGregor, W. D.		

APPOINTMENTS HELD BY SUPERINTENDENTS.

Appointment.	Head Quarter.	Officer in charge.
Stores	Calcutta	Elrington, R.
Workshops	Do.	Burne, O.
Electrician	Do.	Simpson, M. G.
Check Office	Do.	Berrington, T. D.
Personal Assistant to Director-General.	Do.	Thomas, I. C.
Attached Construction Branch, Director-General's Office.	Do.	Gompertz, R. L. D.
Attached Traffic Branch, Director-General's Office.	Do.	Brind, M. J.
Arakan	Akyab	Donaghey, W. J.
Assam	Shillong	Meredith, R.
Bellary	Belgaum	Hensley, J. W.
Bengal	Calcutta	Lees, R. O.
Bombay Office	Bombay	Towers, G. L.
Bombay	Bombay	Kenyon, E. A.
Lower Burma	Rangoon	Lesh, N. U. K.
Calcutta Office	Calcutta	Chappel, H. E.
Dacca, now called Eastern Bengal	Barrackpore	Gibbs, R. T.
East Coast	Vizagapatam	Hudson, E. J. B.
Kashmir	Srinagar	Grimes, A. J. L.
Madras Office	Madras	Pinhey, H. T.
Madras	Madras	Leach, E. A.
Nagpur, now called Central Provinces	Jubbulpore	Coode, J. M.
Oudh and Rohilkhand, now called N. W. P. and Oudh	Lucknow	James, C. S.
Punjab	Umballa	Dampster, F. E., C.I.E.
Rajputana	Agra	Goodall, H. C. A.
Sind and Baluchistan	Karachi	Styan, H. S.
Upper Burma	Mandalay	Olphert, H. S.

MADRAS DIVISION.

Head-Quarters, Madras.

E. A. Leach, Esq., Superintendent in charge. | Mr. N. Parankusa Pillai, Head Clerk.

BANGALORE SUB-DIVISION.

Head-Quarters, Bangalore.

S. C. Manlik Esq., Asst. Supt. in charge.

3 Departmental Offices.

41 Combined Offices.

27 Telephone Offices.

730.50 Miles of Posts.

1942.64 " of Wire.

COCHIN SUB-DIVISION.

Head-Quarters, Cochin.

T. H. Crawshaw, Esq., Sub-Asst. Supt. in charge.

3 Departmental Offices.

32 Combined Offices.

616.85 Miles of Posts.

1255.57 " of Wire.

MADRAS SUB-DIVISION.

Head-Quarters, Madras.

T. S. Hewett, Esq., Asst. Supt. in charge.

F. Scott, Esq., Sub-Asst. Supt. (attached).

1 Departmental Office.

22 Combined Offices.

STORE DEPARTMENT.

Moothialoopettah, Madras.

E. H. Murray, Esq., Hony. Asst. Superintendent in charge.

M. Doraswamy Mudaliar, Storekeeper.

MADRAS OFFICE DIVISION.

H. T. Pinhey, Esq., Superintendent in charge.

Mr. R. G. Walker, Supervising Sub-Asst. Superintendent.

" P. G. Pote, Telegraph Masters in charge of Batches.

" A. D'Mello, " "

" G. Seager, " "

" P. Chakrawarti Iyengar, Deputy Telegraph Masters.

" J. C. Pereira, " "

" H. Sundram Pillai, " "

" L. Sathur, Testing Telegraph Masters.

" H. Krishna Rao, " "

" W. V. D'Cruz, Telegraph Master in charge Training Class.

K. Parthasarathy Naidu, Head Clerk and Accountant.

BELLARY DIVISION.

Head-Quarters, Bellary.

J. W. Hensley, Esq., Superintendent in charge of Division.

BELLARY SUB-DIVISION.

Head-Quarters, Bellary.

J. R. H. Wayne, Esq., Sub-Asst. Superintendent in charge.

2 Departmental Offices.

25 Combined Offices.

962.91 Miles of Posts.

3350.16 " of Wire.

BELGAUM SUB-DIVISION.

Head-Quarters, Belgaum.

G. W. Copcutt, Esq., Sub-Asst. Superintendent in charge.

3 Departmental Offices.

27 Combined Offices.

615.49 Miles of Posts.

2390.16 " of Wire.

MYSORE SUB-DIVISION.

Head-Quarters, Bangalore.

G. O'Hara, Esq., Sub-Asst. Superintendent in charge.

45 Combined Offices.

1133.31 Miles of Posts.

3938.99 " of Wire.

MANGALORE SUB-DIVISION.

Head-Quarters, Mangalore.

C. A. Tulloch, Esq., Asst. Superintendent in charge.

2 Departmental Offices.

27 Combined Offices.

4 Railway Offices opened for Administrative purposes.

4 Telephone Offices.

496.12 Miles of Posts.

704.25 " of Wire.

A serious landslide occurred on the ghât 30 miles from Calicut, on the road to Vayitri, which carried away one mile of telegraph line and blocked about five miles of the cart road, burying 30 carts. Nine dead bodies were recovered. The slip occurred early on the morning of August 4th, 1900.

EAST COAST DIVISION.

Head-Quarters, Vizagapatam.

E. Hudson, Esq., Superintendent in charge of Division.
Mr. J. A. Rosemeyer, Head Clerk, Superintendent's Office.

VIZAGAPATAM SUB-DIVISION.

Head-Quarters, Vizagapatam.

G. W. Talbot, Esq., Asst. Superintendent.
Mr. J. M. Maloney, Inspecting Telegraph Master.
P. Ranganayakulu, Native Inspecting Signaller.

CUTTACK SUB-DIVISION.

Head-Quarters, Cuttack.

W. Wilby, Esq., Sub-Asst. Superintendent in charge.
Ch. Appa Rao, Inspecting Signaller.
Mir Mohsur Ali Nihal Inspg. Signaller.

Telegraph Masters.

Mr. A. Smith, Temporary Telegraph Master, False Point.
" F. Gibbons, Permanent Telegraph Master, Midnapore.
" S. Dutta, Offg. Telegraph Master, Balasore.
" A. W. Rowe, Permanent Telegraph Master in charge, Cuttack.
" C. J. Hoffman, Temporary Deputy Telegraph Master, Cuttack.

VIZAGAPATAM SUB-DIVISION.

Telegraph Masters.

Mr. S. G. Young, Permanent Telegraph Master, in charge of Cocanada Office.
" A. Manuel, Temporary Telegraph Master, Rajahmundry.
" S. P. Joseph, Telegraph Master, Bimlipatam.
" M. J. Rosemeyer, Permanent Telegraph Master, Vizagapatam.
" M. Rungiah, Offg. Telegraph Master, Chicacole.
" T. P. Buckley, Testing Telegraph Master, Vizagapatam.
" B. Mangapati Das, Temporary Deputy Telegraph Master, Cocanada.
" F. Anthony, Temporary Deputy Telegraph Master, Cocanada.
" N. Raghavendra Row, Temporary Telegraph Master, Cocanada.

BEZWADA SUB-DIVISION.

Head-Quarters, Bezwada.

N. C. Prazer, Esq., Sub-Asst. Superintendent in charge of Sub-Division.
Mr. J. A. Cashmore, Inspecting Signaller.

Telegraph Masters.

Mr. A. H. Mackenzie, Telegraph Master, Berhampore.
" J. Hookens, Temporary Telegraph Master, Masulipatam.
" C. Kumaravelu Iyer, Telegraph Master, Bezwada.
" J. Grollet, Temporary Telegraph Master, Nellore.

RULES FOR INLAND TELEGRAMS.

GENERAL.

1. *Inland telegrams* are those which are sent to, or received from, places within Indian limits. Such telegrams are subject to the regulations laid down from time to time by the Government of India.

2. *The accuracy of telegrams is not guaranteed*, and the Sender and Receiver must accept all risks arising from non-delivery, errors, or delays.

3. *Legibility and Forms*.—To secure accuracy and rapidity of transmission, Senders of telegrams are advised to write them in a clear and unmistakable hand, and on the proper forms, which can be obtained free of charge at all Telegraph and Post Offices. Telegrams written on plain paper are, however, accepted at all Offices.

NOTE.—Books (price 4 annas each) containing 100 forms for Inland telegrams, with counterfoils, can be purchased at the principal Government Telegraph Offices.

4. *Offices where Inland telegrams are accepted*.—Inland telegrams are accepted at all Telegraph Offices and Post Offices in India, except at some Branch Post Offices. They are also accepted under certain conditions at Military Field Telegraph Offices.

5. *Postal Combined Offices* are Postal Telegraph Offices in telegraph connection with other Telegraph Offices.

6. *Postal Receiving Offices* are Post Offices which are not in telegraph connection with Telegraph Offices, but which receive Inland telegrams and despatch them by post to a Telegraph Office. Such telegrams are sent registered and postage-free by first post.

7. *Inland telegrams may be also posted by the Sender to the nearest Telegraph Office*, together with Telegraph or Postage stamps sufficient for their payment, and in this case a receipt for the amount will be returned post-free to the Sender. In the case of a telegram sent by post to a Telegraph Office, under the preceding or this rule, with an insufficient number of stamps, the deficiency will be recovered from the Addressee. (See Rule 71.)

8. *Railway Offices*.—All paid telegrams, except Press (see Rule 132), can be sent from any Government Telegraph Office to any Railway Telegraph Office, or *vice versa*, without additional charge.

9. *Objectionable telegrams*.—Telegraph Offices are required to refuse to transmit any telegram which may be of a decidedly objectionable or alarming character. Should the character of a telegram be open to doubt, the matter shall be referred to a Secretary to Government if the telegram be tendered at a seat of Government, or to the chief Civil or Military Officer if tendered at another place.

10. *General Division*.—Inland telegrams are divided into three classes:—

- (a) State (or Government) telegrams (Rules 37 to 44).
- (b) Service telegrams (Rule 45 to 48).
- (c) Private telegrams.

NOTE.—State telegrams have no priority over Private telegrams, and take their turn with the latter according to Class (Rules 62 and 63), in the order in which tendered.

MODE OF WRITING, &c.

11. *Characters*.—Inland telegrams must be written legibly in characters which have their equivalents in telegraphic signals. These characters or signals are the following:—

(a) Letters.

A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z.

(b) Figures.

1, 2, 3, 4, 5, 6, 7, 8, 9, 0.

NOTE.—There are no telegraphic signals for Roman numerals, such as I, II, &c.

(c) Stops and other signs.

Full-stop (.), Comma (,), Semicolon (;), Colon (:), Note of interrogation (?), Note of exclamation (!), Apostrophe ('), Hyphen (-), Brackets or signs of a parenthesis (), Inverted commas (" "), Bar of division (/), Underline.

(d) Special Instructions and Conventional signs.—(See Rules 15 to 17.)

Abbreviated form.	English meaning.
BFD	Boat paid (Rule 83).
BFDN	Boat paid double (Rule 83).
RP	Reply-paid (Rule 91).
RP Rs.—	Reply paid—rupees or annas (Rule 91).
TC	Collation or repetition (Rule 101).
PC	Telegram with Telegraphic Advice of delivery (Rule 104).
Express	Express (Rules 113 and 114).
XP	Express paid (Rule 115).
XP Rs.—	Express paid—rupees or annas (Rule 115).
Post	Post (Rule 114).
PR	Post Registered (Rule 118).
EO	to be delivered open (Rule 80).
MP	To be delivered into the hands of the Addressee himself (Rule 79).
TR	To be kept at Telegraph Office till called for (Rule 81).

12. *Language, &c.*—Subject to the above limitation, telegrams may be sent in English or in the vernaculars, or in any foreign language, or in Cipher if written in Arabic numerals. Fictitious words, *i.e.*, words not recognised in any language (such as *Anglerley*, *Brutaster*, &c.), and wrongly spelt words are inadmissible.

NOTE.—Groups of letters not forming words ("Letter cipher") cannot be transmitted in Private telegrams, unless they represent Trade or Commercial marks, or are among the abbreviations sanctioned by Rule 38.

13. *Erasures, &c.*—Every interlineation, reference, erasure, or re-written word, must be authenticated by the Sender or by his representative.

14. *Parts of a telegram*.—The different parts forming an Inland telegram should be written in the following order:—

- (a) Special Instructions if any (Rules 15–17).
- (b) The Address (Rules 13–33).
- (c) The Office of origin.
- (d) The Sender's name (Rule 34).
- (e) The Text.

15. *Special Instructions*.—The Sender should write upon the form, in the space marked *Official Instructions*, his Special Instructions (if any) regarding delivery at destination, prepayment of reply, advice of delivery, collation (or repetition), open delivery, or delivery only to the Addressee himself, &c.

16. In the case of a Multiple telegram, the Special Instructions which concern each Addressee should be written immediately before his name; however, if the Multiple telegram is also a collated (or repeated) one, it is sufficient if the Special Instruction for Collation precedes the first Address.

17. Special Instructions should be written in the abbreviated forms given in Rule 11 (2) and put between signs of parenthesis. They are not charged for.

NOTE.—For further particulars regarding the Sender's instructions, see Rules 91, 100, 104, &c.

18. *Address.*—The Address includes the Addressee's name and address and the name of the Office to which the telegram is to go. Care should be taken that the latter is written as given in the List of Telegraph Offices published in the *Indian Telegraph Guide*.

19. The Address should contain all the particulars necessary to ensure the delivery of the telegram without search or enquiry.

20. In the case of large towns, the Address ought to contain the name of the street and the number of the house, or, in the absence of these particulars, to specify the profession of the Addressee or give any other useful information.

21. Even for small towns, the name of the Addressee ought to be, as far as possible, accompanied by additional particulars to guide the Delivering Office in case of alteration of the proper name.

22. *Insufficient Address.*—Telegrams, the Address of which does not satisfy the conditions laid down in the preceding rules, are nevertheless accepted and transmitted at the Sender's risk.

23. In every case the Sender has to bear the consequences of an insufficient Address which, after the telegram has been despatched, can neither be completed nor altered except by a paid Service Advice (Rule 46).

24. *Code or Abbreviated Addresses.*—The Addressee's name and Address may be written in a Code or abbreviated form. However, the right of an Addressee to have a telegram thus addressed, delivered to him, is subject to an arrangement made between such Addressee and the Telegraph Office which has to deliver the telegram (see Rule 26).

25. When a telegram is addressed to the care of a person, who has registered an abbreviated Address, the word or words representing the Code Address should be preceded by the words "care of," or their equivalent.

26. *Registered Addresses.*—Any firm or individual expecting to receive telegrams can register a Code or Abbreviated Address at the Government Telegraph Office from which such telegrams have to be delivered. The fee for registration of each such Address is Rs. 10 per calendar year, payable in advance on the 1st January, or Rs. 50 for all time, with an additional fee of Rs. 5 for every change of the word or words selected.

27. A Code or Abbreviated Address may be registered on any date; thus, if on 1st November an Address is registered, ten rupees are charged, and a second charge of ten rupees is made if the Address is renewed on 1st January following. The additional fee of five rupees is charged for every change of the word or words selected, or transfer to another Telegraph Office, but not for change of residence within the delivery limits of the registering Office, or for change of name or title of firm or person, so long as the identity is the same, and it is not a case of transfer from one firm to another; if it is a case of transfer, a fee of ten rupees is charged.

28. Code or Abbreviated Addresses are considered confidential.

29. No Code or Abbreviated Address can be accepted which has already been registered locally by another firm or individual.

30. The Government Telegraph Department accepts no responsibility in respect of the delivery of any telegram having a Code or an Abbreviated Address if such Address has not been registered, or for delay in delivering such telegrams. Registration is essential in all cases of persons who frequently receive telegrams addressed to them by an abbreviated name, and Telegraph Officials can decline to deliver such telegrams if, after notice has been given, the Address has not been registered.

31. For Code or Abbreviated Addresses only genuine words or real names may be registered. Combinations of Christian names and surnames, combinations of parts of two names, combinations of two separate words, misspelt abbreviations of one or more words, are all inadmissible.

32. The following are examples of inadmissible Code Addresses:—

<i>Granotel for Grand Hotel.</i>	<i>Brooksons for Brook and Sons.</i>
<i>Willsmith for William Smith.</i>	<i>Macmeth for Macdowell, Methven & Co.</i>

33. Persons wishing to register Code or Abbreviated Addresses are invited to choose uncommon words, not their own names, to avoid all risk of telegrams being misdelivered to other persons of the same name.

34. *Sender's name.*—This means the actual name or designation of the Sender. Name and designation cannot both be admitted free. If the Sender should desire his own designation or Address to be telegraphed, in addition to his name, it must be paid for. A telegram cannot be sent by several persons in their separate names; it must be in the name of only one individual or firm; it may, however, be sent by a party acting jointly

having a recognised collective capacity, but the designation or style of such party must be used, not their several names. The Sender's name and Address may, however, be transmitted free in a Code or abbreviated form if registered under Rule 26.

35. *Text.*—No Private telegram or series of telegrams containing more than five hundred words can be sent at any one time by any individual or firm, and no subsequent telegram by the same individual or firm till after the lapse of three hours, unless the telegraph lines be free of all other traffic.

NOTE.—Regarding the length of Press telegrams, see Rule 128, VIII.

36. *Signature.*—The true signature and address of the Sender must always be written at the foot of the telegram. The Sender of a Private telegram can always be called upon to prove that the signature attached to it is genuine.

STATE TELEGRAMS.

37. *Definition.*—A State telegram is a telegram sent by an official of the British Government on British Government business.

NOTE.—Municipal Commissioners and the officials and servants of a Municipality or of a Guaranteed or Private Railway are not entitled to send State telegrams, nor are the officials and servants of Native States.

38. *Principles to be observed.*—The Government of India has laid down the following principles to be observed in the classifying, &c., of State telegrams, but their application rests with the Sender, not with the Telegraph Official:—

(1) When it is not necessary that a reply (by post or wire) should be despatched within office hours of the same day, the message should be classed *Deferred*. (2) When it is considered essential that the reply should be sent the same day, the message should be classed *Ordinary*. (3) Messages should only be classed *Urgent*—(a) in cases of real emergency; (b) in cases where the despatching Officer knows that the line is blocked, and considers his message sufficiently important to take precedence of ordinary traffic. (4) Telegrams should, except when extreme precision is important, be expressed in as few words as are consistent with clearly conveying the intended meaning; and mere auxiliary or connective words, which can obviously be filled in by the receiver, should be omitted.

39. *Cipher language.*—The text of State telegrams written in Cipher language may be formed either of groups or series of figures, or of groups or series of letters, having a secret meaning; but a combination in the same telegram of figures and of letters, having a secret meaning, is not admitted.

40. *Collation.*—State telegrams, when they are written in figure or letter cipher, are always repeated in their entirety (Rule 103) by the receiving Office in the same manner as is done with "collated" telegrams (Rule 106). When partially written in cipher, the cipher portions only are repeated.

41. *Payment, &c.*—State telegrams must be marked *State* by the Sender, and, as a rule, paid for in cash or stamps prior to despatch. The charges are the same for State as for Private telegrams. The rule regarding prepayment (Rule 64) will be relaxed in case of great emergency; but whenever an Urgent or Ordinary State telegram is tendered for transmission under this permission, the Sender must take the necessary steps to ascertain the charges on it, and pay them into the Telegraph Office within 24 hours. The rule cannot be relaxed in case of Deferred State telegrams.

42. *At Railway Offices.*—State telegrams are not accepted at Railway Offices at places where there is also a Government Office, except in cases of emergency, or when the Sender's Office or residence is much closer to a Railway Office than to a Government Office.

43. *Abbreviated titles.*—In Inland State telegrams abbreviations of the titles of Government Officials are used. A list of the abbreviations sanctioned is published in the *Telegraph Guide*.

44. *Clear Line Telegrams.*—On emergent occasions of great importance, the public functionaries named below have power to "clear the line" within Indian limits, i.e. to suspend the receipt and despatch of all telegrams until the one for which the line is cleared is passed on:

- (1) The Governor-General of India.
- (2) The Governors of Madras and Bombay.
- (3) Commander-in-Chief in India.
- (4) Lieutenant-Generals Commanding the Forces, Punjab, Bengal, Madras and Bombay.
- (5) Lieutenant-Governors of Bengal, Burma, and the Punjab, Lieutenant-Governor of North-Western Provinces and Chief Commissioner of Oudh.
- (6) Secretaries to the Government of India.
- (7) Secretaries to the Governments of Madras, Bombay, Bengal, North-Western Provinces, the Punjab, and Burma.
- (8) Chief Commissioners of the Central Provinces and Assam.
- (9) Agents to the Governor-General, Rajputana, Central India, and Baluchistan.
- (10) Commissioners of Sind and Peshawar.
- (11) The Residents at Hyderabad (Deccan) and Mysore.

(12) The Maharaja of Patiala (from the Patiala Office only).

(13) Director-General of Telegraphs.

(14) An officer commanding a force in the field: Provided that, if such officer shall not hold the rank of a General Officer, the power shall be limited to the case of messages for despatch to the head-quarters of the Local Government or Administration within the jurisdiction of which the force is operating.

The telegrams so sent are, however, to be paid for as other State (Urgent) telegrams. The words *Clear Line* should be written before the Text.

SERVICE TELEGRAMS.

45. Service telegrams are divided into Service telegrams properly so called, and Service Advices. The former classification includes—

(a) those on the service of the Government Telegraph and Postal Departments, which are sent free to and from any Telegraph Office;

(b) those sent free on the service of certain Foreign Governments, regarding which the Government of India prescribes special instructions in each case.

Paid Service Advices are Service telegrams exchanged between Telegraph Offices under Rules 46 and 47.

PAID SERVICE ADVICES.

46. The Sender and Receiver of any telegram already transmitted or in course of transmission may, within an interval of seventy-two hours (not including Sundays) following the handing in or delivery of such telegram, as the case may be, cause enquiry to be made or instructions to be given respecting it by telegraph. They can also, in order to make or obtain corrections, cause a telegram, which they have sent or received, to be repeated entirely or in part, by the Office at destination, or by the Office of origin or any intermediate Office. In all such cases they have to deposit the following amounts:

(a) The cost of the telegram making the request.

(b) The cost of a telegram for the reply, if a reply by telegraph is wanted.

47. Rectifying, completing, or cancelling telegrams, and all other communications relating to a telegram already despatched or in course of transmission, when they are addressed to a Telegraph Office, must be exchanged exclusively between the Offices under the form of paid Service Advices at the cost of the Sender or the Receiver making the demand.

48. The charges for Service Advices necessitated through errors of service are refunded under Rules 142 (g) and 144.

COUNTING OF WORDS.

49. Chargeable words.—All that the Sender writes in his telegram to be transmitted is included in calculating the charge, with the exception of the Special Instructions referred to in Rule 15, the Address (as defined in Rule 18), the name of the Telegraph Office of origin, and the Sender's name or designation, all of which are transmitted free. No other words can be transmitted, unless paid for as part of the Text, and Telegraph Officials are authorised to omit from the Address any words not essential for the correct delivery of the telegram.

50. Stops, &c.—With the exceptions provided for in Rules 54, 57 and 129, signs of punctuation, apostrophes, and hyphens are neither charged for nor signalled.

51. Preamble.—Words, numbers, and signs added by Telegraph Officials for official purposes are not charged for. The day, hour, and minute (Madras time) at which a telegram is booked, when tendered for despatch, are added by the Telegraph Office and transmitted free. Senders may date or time their telegrams if they desire, but in such case their dates or times will be charged for (see Rule 49).

52. Combinations or alterations of words contrary to the usage of the language are not admitted. However, the names of towns and countries, patronymics (family names) of one and the same person, the names of places, squares, boulevards, streets, etc., the names of vessels, integral and fractional numbers written in words, and compound words admitted as such in English or French, and which can, if a question arises, be justified by reference to a dictionary, may be respectively written as single words, without either apostrophe or hyphen.

The words *halfpenny*, *twopence*, *threepence*, etc., up to *elevenpence* may be written as single words.

53. The following are examples of combinations of words, admissible and inadmissible as single words.

(a) Examples of combinations admissible as single words:—

Cowhide.	Repacked.
Gingellyseed.	Sheepskin.

(b) Examples of combinations inadmissible as single words:—

Tapestypatterns.	Sailinsurance.	Steamercargo.
Counteroffer.	Steamcoals.	Coastsailing.
Bankaction.	Tuesdaysmorning.	Hullsteamer.
Wireanswer.	Wheatcargo.	Alright.
Innerharbour.	Beerboxes.	Alright.
Boursacredit.	Dischargingday.	

54. The following are each counted as one word only:

(a) Every word of fifteen letters or less which fulfils the requirements of Rules 12, 52, 53. Words containing more than fifteen letters are charged for as two words up to thirty letters and so on by multiples of fifteen plus one word for any excess.

(b) Each isolated character, letter, or figure, including the initials of persons and of such abbreviations as B.S.C. or R.A., which are treated as isolated letters, however written by the Sender.

(c) Each underline.

(d) The two signs constituting a parenthesis.

(e) Inverted commas; the two signs placed at the commencement and end of one and the same passage.

55. Use of Apostrophes and Hyphens.—Words separated by an apostrophe and words joined by a hyphen are counted as so many separate words. The apostrophes or hyphens are not charged for or signalled.

56. Figures, Letter Cipher, Commercial marks, &c.—Numbers written in figures are counted as one word for each five figures which they contain, plus one word for any excess. The same rule applies to the calculation of groups of letters in State telegrams as well as to groups of figures and letters used either as Commercial marks or in Semaphoric telegrams.

NOTE I.—When Commercial marks form part of the text of a telegram, the Sender should certify them to be such at the foot of the form.

NOTE II.—To avoid error, Senders of telegrams are invited to write numbers in words rather than in figures.

57. Signs, &c., used with figures or letters.—Decimal points, commas, dashes, and bars of division are each counted as a figure or a letter respectively in the group in which they occur. This also applies to letters added to figures to form Ordinal numbers.

58. Abbreviations.—Common titles, which in their full form are expressed by a single word, such as *Captain*, *Reverend*, and *Esquire*, may be written in their usual abbreviated forms, such as *Capt.*, *Rev.*, and *Esq.*, each of which counts as one word. Similarly common abbreviations of single words, such as *Rs.* (for *Rupees*) *lbs.* (for *pounds*), are admissible and count each as one word. *F.O.B.*, *C.F.I.*, *A.M.*, and *P.M.*, when written as separate letters, are each counted as three and two words respectively; but these specified abbreviations when written *job*, *cf.*, *am*, *pm*, are accepted each as one word. The abbreviations *B/L*, *C/O*, and *%* are also counted each as one word. No other abbreviations of compound words or expressions, except those specified in this rule, are accepted as one word.

59. Examples of counting.—The following examples show how the rules for counting words are to be interpreted:—

	Number of words.		Number of words.
Leveson-Gower (family name)...	2	Dont ...	1
Levesongower (family name) ...	1	Don't ...	2
John Henry (Christian names) ...	2	Mother-in-law ...	3
Johnhenry (Christian names) ...	2	Motherinlaw ...	1
A. Gower (initial and family name) ...	2	All right ...	2
Agower (evasion: inadmissible) ...	2	All-right ...	2
Bars Bazar ...	2	Allright ...	2
Barabazar ...	1	Alright (misspell: inadmissible) ...	1
Responsibility (14 characters) ...	1	44 1/2 (5 figures and signs) ...	1
Misrepresentation (17 characters) ...	2	44 1/2 (6 figures and signs) ...	2
Prince of Wales (ship) ...	3	44 1/2 5 (5 figures and signs) ...	1
Princeofwales (ship) ...	1	44 1/2 55 (6 figures and signs) ...	2
Readdressed ...	1	44 1/2 (4 figures and signs) ...	1
Re-addressed ...	2	44 1/2 (3 figures and signs) ...	1

	Number of words.		Number of words.
27 _a (4 figures and signs) ...	1	A F	1
17th ...	1	M (Commercial mark) ...	1
1529th ...	2	3	2
10Rs. 10As. ...	4	M (Commercial mark) ...	2
10Rs. 10 ...	4		
Rs. 10, 10 (or) Rs. 10, 10 ...	2	The business is very urgent come	
11h 30 ...	3	without delay (8 words and 2 under-	
11, 30 ...	1	lines) ...	10
Eight/10 ...	2	Received news of you indirectly (very	
5/12th ...	2	bad) telegraph immediately. (9	
30* (30 raised to the power of a)* ...	7	words and 1 passage within paren-	
15 x 6 (15 multiplied by 6)* ...	4	thesis) ...	10
Two hundred and thirty four ...	5	Received letter from Pera reliable	
Two hundred and thirty four (23 charac-	2	source which says "conversion	
ters) ...	1	business hindered by syndicate	
E. ...	1	bankers" (Text including a passage	
E. M. (Isolated letters, initials of	2	in inverted commas) ...	15
names) ...	2	Y. P. P. (for "Value payable parcel") ...	3
B. S. C. ...	3	Vpp. (for "Value payable parcel") ...	3
BSC (for Bengal Staff Corps) ...	3	M O (for "Money Order") ...	2
Bsc ...	3	Mo (for "Money Order") ...	2
R. A. ...	2	As. (for "annus") ...	1
RA (for Royal Artillery) ...	2	Co. (for "Company") ...	1
Ra. ...	2	Etc. (for "et cetera") ...	1
Empty (8 characters. Secret letters in	2	Mr. (for "Mister") ...	1
State telegrams, or Commercial	2	Mrs. (for "Mistress") ...	1
marks) ...	2	No. (for "Number") ...	1
Ch 23 (Commercial mark) ...	2	d. (for "pence") ...	1
G. H. F. 45 (Commercial mark) ...	4	s. (for "shillings") ...	1
197s/199s (Commercial mark) ...	4	Cwt. (for "hundredweight") ...	1

* The telegraph is not able to reproduce such expressions as 30*, 15 x 6, etc. Senders of telegrams must, therefore, replace them by the full signification, thus:—30 raised to the power of a, 15 multiplied by 6, etc.

CHARGES.

60. *Classes.*—There are three classes of telegrams—*Urgent, Ordinary, and Deferred.* These classes apply equally to State and Private telegrams. The corresponding charges between any two Offices in India or Burma are as follows:—

	Urgent.	Ordinary.	Deferred.
	Rs. A.	Rs. A.	Rs. A.
First 8 words or groups of 5 figures ...	2 0	1 0	0 8
Each additional word or group of 5 figures ...	0 4	0 2	0 1

No charge for the Address and Sender's name (see Rules 18, 34 and 49).

PRECEDENCE.

61. *Urgent telegrams* receive instant transmission and have precedence over Ordinary telegrams and the right of special delivery at destination. In cases of life and death, or of extraordinary emergency, an Urgent telegram can be sent from any Office at any time.

62. *Ordinary telegrams* are transmitted in their turn after Urgent telegrams, and are delivered by messengers between day-break and 9 p.m. (local time).

63. *Deferred telegrams* are not transmitted till the wires are clear of Urgent and Ordinary telegrams, but they are delivered by messengers between day-break and 9 p.m. (local time).

PAYMENT OF CHARGES.

64. *Charges how paid.*—With the exceptions provided for in Rules 41, 70, and 126, all charges must be prepaid as follows:

I. If handed in—

- At Government Telegraph Departmental Offices, in cash or Telegraph stamps.
- At Field Telegraph Offices, in cash, or in Telegraph or Postage stamps.
- At Postal Combined Offices, in cash, or in Telegraph or Postage stamps, at the option of the Sender.
- At Postal Receiving Offices, in cash, or in Telegraph or Postage stamps, at the option of the Sender.
- At Railway Telegraph Offices, in cash or Telegraph stamps, at the option of the Sender.

II. If sent by post to any Telegraph Office from a place where there is no Telegraph Office, in Telegraph or Postage stamps.

65. *Telegraph stamps are double-headed.*—The upper half is returned on the Receipt (whereby the Sender receives a guarantee that his telegram has not been suppressed for the sake of the stamps), and the lower half is affixed to the telegram as a voucher to Government that it has been prepaid. The following are the Telegraph stamps in use: one anna, two annas, four annas, eight annas, one rupee, Rs. 2, Rs. 5, Rs. 10, Rs. 25, Rs. 50. They can be purchased at all Treasuries and Government Telegraph Departmental Offices.

66. *Affixing stamps, &c.*—Telegraph stamps must be affixed on the spaces left blank for the purpose on the telegram form—the upper half on the Receipt, the lower half on the telegram,—and the Sender should see that the stamps are defaced with the Office-stamp which bears the name of the Office and the date. When Telegraph stamps are used only in part payment of the cost of a telegram at a Government Office, as, for instance, in the case of a telegram paid for partly by a Reply-Pass (Rule 93), or at a Post Office in the case of a telegram paid for partly in Postage stamps, the entire stamps must be affixed lengthways on the telegram and no portion on the Receipt. In the case of Railway Telegraph Offices, if Telegraph stamps are used either in part or in whole payment of the cost of a telegram, the entire stamp must be affixed to the telegram and no portion to the receipt.

67. *Damaged stamps.*—Telegraph stamps which have been cut in two before being sent into a Telegraph Office, or which are in any way defaced, discoloured, or damaged, are not accepted.

68. The value of damaged Telegraph stamps will ordinarily be refunded on application to the Superintendent, Check Office, Government Telegraph Department, Calcutta, if such application be accompanied by a statement of the cause of damage, and if no doubt exists that the damaged stamps are genuine and that the damage was not intentional.

69. Receipts are given for telegrams at all Telegraph and Post Offices, but the upper halves of Telegraph stamps are not returned upon the receipts at Railway Offices in any case, or at other Offices in the cases named in the latter part of Rule 66. When Postage stamps are used no portion of the stamps appear on the receipt.

70. *Telegrams from ships.*—Telegrams arriving by mail steamers and other vessels, for onward transmission by telegraph, may be transmitted without prepayment; but no such telegram, whether prepaid or not, will be transmitted until the name of the vessel from which it is received is known at the Telegraph Office.

71. *Delivery of telegrams with excess charges.*—In every case where charges have to be collected on arrival (see Rules 7, 70 and 126), the telegram is delivered to the Addressee only upon payment of the amount due.

72. *Undercharges* made in error, and charges and expenses not recovered from the Addressee in consequence of his refusal to pay them or the impossibility of finding him, must be made good by the Sender.

73. *Overcharges* made in error are returned to those entitled to them. No refund, however, is made of the value of the stamps in excess affixed by the Sender, unless he applies for it to the Superintendent, Check Office, Government Telegraph Department, Calcutta, and sends with his application the Receipt granted for the telegram (see Rules 142 (h) and 144).

INTERUPTION OF TELEGRAPH COMMUNICATION: TRANSMISSION IN DUPLICATE.

74. When, in the course of transmission of a telegram, an interruption takes place in the regular telegraph communications, the Office beyond which the interruption has taken place at once sends the telegram by post (registered) or by some more rapid means, such as, for instance, by an alternative telegraph route.

75. As soon as communication is re-established, the telegram is transmitted afresh by telegraph, unless its receipt has been previously acknowledged, or unless, on account of an exceptional accumulation of traffic, this retransmission would be clearly injurious to the total traffic.

CANCELLATION.

76. If the Sender of an Inland telegram wishes to cancel it before transmission has begun, he can do so, and the charges, less a fee of four annas, will be returned: Provided that, if the telegram has been stamped, either by the Sender or by the booking office, and the stamps have been obliterated, the charges shall be refunded under Rule 142, clause (i), only on application being made to the Superintendent, Check Office, Government Telegraph Department, Calcutta, within the period prescribed by Rule 144. If the telegram is in course of transmission, or has already been despatched, it can be cancelled only by a paid Service Advice addressed under Rule 46 to the Terminal Office. If, in addition, the Sender wishes to be informed by telegraph in what manner his request has been acted upon, he must deposit the cost of the return telegram; otherwise he is informed by post.

DELIVERY AT DESTINATION.

77. *According to Address and Order.*—Telegrams are, according to their Addresses, either delivered at the residences of the Addressees, or kept at the Telegraph Office till called for.* They are, in all cases, delivered at, or sent to, their destinations in order of receipt and priority.

* They can also be delivered at the window of the despatching office to the peons, or servants, of firms or individuals who have purchased a window delivery ticket, price Rs. 12-0 per annum.

78. *Free Delivery Limit.*—Telegrams are delivered free of charge within five miles of a Telegraph Office. Beyond this free-delivery limit telegrams are sent by post without charge, or by such other means as the Sender may arrange and pay for (Rules 113 to 118). For telegrams to be delivered by boat (see Rule 83).

79. *Persons to whom telegrams may be delivered.*—A telegram taken to the Addressee's place of residence may be delivered either to the Addressee, or to any adult member of his family, or to any of his employees, lodgers or guests, or to the porter of the hotel or house, unless the Addressee has named in writing a special person, or the Sender has requested by writing on the form, in the space marked *Official Instructions*, the Special Instruction (MP)—see Rule 11 (d)—that the telegram may be delivered only into the hands of the Addressee himself. In this case the Office at destination writes the request in full upon the envelope and gives the necessary instructions to the messenger.

80. *Open Delivery.*—The Sender may also request that the telegram may be delivered open by writing on the form, in the space marked *Official Instructions*, the Special Instruction (RO)—see Rule 11 (d). This request is reproduced on the copy handed to the Addressee, which is delivered without an envelope, simply folded with the Address written on the back.

81. *Telegrams to be kept till called for.*—When the telegram bears the Special Instruction to be kept at the Telegraph Office till called for (TR), it is delivered only to the Addressee himself or to a person duly appointed by him.

82. *Delivery on ships.*—Telegrams addressed to passengers of a vessel arriving at a port are delivered, if possible, before disembarkation.

83. *Delivery by boat.*—When an Inland telegram has to be delivered on board a ship which cannot be reached without a boat, (i.e., when the ship is not alongside a wharf, pier or jetty) or at a place which cannot be reached without a boat, the Sender must prepay boat-hire, otherwise the telegram will be handed to the Post Office, by the terminal Telegraph Office, for delivery at the Sender's risk. The indication *Boat-hire paid (BPD)* or *Boat-hire paid double (BPDN)*—if the Sender wishes the telegram sent on board at night—should be entered on the form, in the space marked *Official Instructions*. Boat-hire prepaid, but not expended, will be refunded (see Rules 142 (f) and 144).

Below is a list of fixed express charges for boat-hire for certain places in India to be prepaid by the Sender:—

Place.	Amount.	Place.	Amount.
Achipur	RS. A. 1 0	Budge-Budge	1 0
Akyab	1 0	Budge-Budge on telegrams for Fort	
Alleppy	1 0	Gloster (Bowrah)	0 1
Amherst	5 0	Calcutta	0 4
Aranghata, E. B. (To places on		Calicut	1 8
right bank of River Churni and		Calingapatam (ordinary days, 1st	
within Free delivery radius) ...	0 1	October to 31st March)	1 0
Bazitpur* ... {day	0 8	Calingapatam (Sundays and holi-	
Bassein (Burma) ... {night	0 12	days, 1st October to 31st March)	2 0
Berhampore (Ganjam) (ordinary	0 6	Calingapatam (ordinary days, 1st	
days, including cooly-hire) ...	1 3	April to 30th September) ...	1 8
Bhagyalul* ... {day	0 8	Calingapatam (Sundays and holi-	
Bhadrab* ... {night	0 12	days, 1st April to 30th Septem-	
Bimlipatam between 4 A.M. and	0 12	ber)	3 0
8 P.M.	0 5	Calingapatam—Catamaran ...	0 5
Bimlipatam between 8 P.M. and	1 8	Canunore	1 12
4 A.M. provided boat leaves the		Chittagong	0 8
shore after 8 P.M.	3 0	Cocanada	3 0
Bimlipatam when surf or current		Cochin	2 0
flags hoisted	3 0	Dacca* ... {day	0 8
Bimlipatam when a double crew is		... {night	0 12
considered necessary by Port		Diamond Harbour	1 0
Office	3 0	Diamond Island ... {day	5 0
Bombay (vessel in harbour) ...	0 8	... {night	10 0
		Elephant Point (to vessels at Pilot	
		Station)	15 0

* Senders of telegrams to these places, who desire prompt delivery of their messages, should prepay boat-hire during the months July to October, when the greater part of Eastern Bengal is under water.

Place.	Amount.	Place.	Amount.
Elephant Point (to vessels in river	RS. A. 2 0	Negapatam	RS. A. 1 4
1 to 5 miles above Elephant Point).		Pamban	1 8
Elephant Point (vessels abreast of		Pondicherry (31st January to 9th	
Elephant Point)	0 8	October)	1 6
Gopalpur (Ganjam)	1 0	Pondicherry (10th October to 20th	
Ordinary days	2 0	January)	1 9
Surf days	0 5	Quilon	0 12
Calamarian	1 0	Rangoon†	0 4
Hooghly Point	0 8	Ratnagiri	0 8
Ichhapura* ... {day	0 12	Sabhar* ... {day	0 8
Jainshar* ... {night	0 8	... {night	0 12
Kalihat* ... {day	0 8	Saugor Island	1 0
Karachi ... {night	0 12	Shivalya* ... {day	0 8
Karatiya* ... {night	0 12	... {night	0 12
Karikal:—		Sonarang* ... {day	0 8
1st January to 31st May (day)	1 2	... {night	0 12
Ditto ditto (night)	2 4	Srinagar (Bengal)* {day	0 8
1st June to 15th October (day) ...	1 4	... {night	0 12
1st June to 15th October (night) ...	2 8	Subarnakhal* {day	0 8
16th October to 31st December		... {night	0 12
(day)	1 8	Surat—	
16th October to 31st December		Domus (including eight annas	
(night)	3 0	coolly-hire)	2 0
Karimganj* ... {day	0 8	Dutch Bunder	0 2
... {night	0 12	Magdala	0 4
Karwar	0 8	Oomra	0 8
Kishorganj* ... {day	0 8	Taitola* ... {day	0 8
... {night	0 12	... {night	0 12
Kumta	2 0	Tangail* ... {day	0 8
Madanganj* ... {day	0 8	... {night	0 12
... {night	0 12	Lavoy (vessels at sea):—	
Madras	1 8	Day	5 0
Mangalore	1 12	Night	10 0
Masulipatam	1 0	Tellicherry	
Mirkadim* ... {day	0 8	Ordinary rates: 5 A.M. to 6 P.M. ...	1 8
... {night	0 12	Ditto 6 P.M. to 5 A.M. ...	3 0
Moulmein	0 6	Monsoon rates*	3 0
Mud Point	1 0	Sundays and Government holi-	
Munshiganj* ... {day	0 8	days	3 0
... {night	0 12	Trivandrum	1 8
Myingyan (15th October to 15th June)	1 0	Tuticorin	2 0
Narayanganj ... {day	0 4	Vengurla	1 0
... {night	0 8	Vizagapatam	1 6
		Ditto (Catamaran)	0 6

84. *Reply given to messenger.*—Save in the case of delivery by the ordinary post beyond the free delivery limit, the messenger who delivers a telegram may be entrusted with the Reply, provided he be not detained for this purpose more than five minutes. The fact of the Reply having been given to the messenger, and the amount paid to him, should be mentioned on the receipt given for the original telegram.

85. *Re-addressing.*—Should the Addressee of a telegram have left the place to which it is addressed it will, if returned unopened with definite instructions as to the new Address, be retransmitted without extra charge. Similarly it will be retransmitted immediately on receipt to any new destination, if the Addressee has left written instructions at the Telegraph Office, or if his new Address is known.

NOTE.—Inland telegrams are also retransmitted to Ceylon, if the Addressee has left for that country, but in that case the full charge for the telegram from India to Ceylon is collected from the Addressee.

* Senders of telegrams to these places, who desire prompt delivery of their messages, should prepay boat-hire during the months July to October, when the greater part of Eastern Bengal is under water.

† On telegrams addressed to residents in Dacca, the boat-hire is four annas by day and eight annas by night.

86. *Undelivered telegrams.*—When a telegram cannot be delivered, the Office at destination sends a Service telegram to that effect and the Sender is informed, except in the case of—

- (a) telegrams addressed *To await arrival, Télégraphe restant, Poste Restante, or Care of Telegraph (or Post) Office*, and
- (b) telegrams to places beyond the free delivery radius which have been duly posted and are subsequently returned as undelivered by the Post Office to the Telegraph Office which posted them.

87. When in consequence of an incorrect or insufficient Address or of the Addressee's absence or refusal, Bearing charges have not been paid at destination, the amount of these charges is mentioned in the Service telegram and the Sender is bound to make them good.

88. If the messenger finds no one at the Address given, who will consent to receive a telegram for the Addressee, a notice is left at the house, and the telegram is brought back to the Office to be delivered to the Addressee, when he claims it.

89. *Unclaimed telegrams.*—Telegrams unclaimed or not delivered are not kept after six weeks by the Office of destination.

90. *Directions about delivery.*—All directions, which persons leave at Telegraph Offices, regarding the delivery or re-transmission of their telegrams, should be renewed at intervals of at most six months.

SPECIAL TELEGRAMS.

(A) Prepaid Replies.

91. The Sender of a Private telegram, or of a State telegram addressed to a person other than a British Government Official, can prepay a reply, but the payment must be not less than eight annas or more than two rupees, and must not contain any fraction of an anna. The Sender of a Reply-paid telegram should write the Special Instruction (R P) followed by the amount paid, thus, R P R— on the form, in the space marked *Official Instruction* (see Rule 11 (d)). These words are not charged for.

92. At destination the Telegraph Office delivers to the Addressee an Order or Pass, which entitles him to send free of charge from any Telegraph or Receiving Office in India, and within the value of the amount prepaid, a telegram to any destination in India. The telegram, if sent, must be accompanied by the Pass.

NOTE.—A Pass issued for a Reply to an Inland telegram cannot be used to frank a Foreign telegram or vice versa. Two or more Inland Passes may be used to frank one Inland telegram, but one Pass may not be used to frank two or more telegrams. A Pass cannot be used to frank a telegram on which Advice of delivery (Rule 104) or cost of a Reply is prepaid; nor can Passes be used in payment of Express or other Delivery charges, which must always be paid in cash or stamps.

93. When the charge for a telegram paid for by a Pass exceeds the value of the Pass, the difference must be paid in cash or stamps (Rule 86). If, on the other hand, the value of the Pass exceeds that of the Reply, no refund of the difference will, under any circumstances, be given.

94. The Pass is available for only two months (date of issue included) after which it lapses. When the Addressee does not use the Pass, its value will be refunded to the Sender on production of the Pass should he apply, under Rule 142, clause (d), for the same, within the period prescribed by Rule 144.

95. If the Addressee refuses the telegram or the Pass, the Office of destination at once sends a telegram to that effect and the Sender is informed. This telegram takes the place of the Reply paid for.

96. Should it be impossible, from causes other than refusal (Rule 95), to effect delivery of a Reply-paid telegram, the Terminal Office sends a telegram to that effect to the Sender, and the amount deposited will be refunded on application (see Rules 142 (e) and 144).

97. When a telegram to which a Reply is prepaid is addressed to a place where there is no Telegraph Office, the telegram and Pass are forwarded to destination from the nearest Telegraph Office by ordinary post free of charge.

98. It is not compulsory on the Addressee to send a reply. The duty of the Terminal Office consists simply in the delivery of the Pass for the amount prepaid, and the Addressee is at liberty to do what he pleases with it.

99. The Sender of a State telegram addressed to a Government Official cannot prepay a reply. In the case of a State telegram addressed to other than a Government Official, any sum deposited by the Sender under Rule 91 must be intended for no other purpose than to cover the cost of a return telegram.

(B) Collated (or Repeated) Telegrams.

100. *Collation* consists in the entire telegram being repeated back immediately on its receipt by each Office concerned in its transmission.

101. The Sender of any telegram can require it to be *collated* to insure correctness. In this case he must write the Instruction [T. C., see Rule 11 (d)] in the space marked *Official Instructions*. This Instruction is not charged for.

102. The charge for collation is equal to one-fourth the charge for the telegram. In calculating this charge, fractions of an anna are disregarded.

103. State telegrams written in figure or letter cipher are invariably collated free of charge (see Rule 40).

(C) Advice of Delivery.

104. The Sender of a telegram can require that a notice of the date and time at which his telegram is delivered to the Addressee shall be notified to him as soon as possible after its delivery. He should write on the form, in the space marked *Official Instructions*, the abbreviation (P C)—see Rule 11 (d). When the telegram is forwarded to its final destination by post, this notice mentions the date and time of its delivery to the Postal Service. This Advice of Delivery may be addressed to him at any place he may name.

105. The charge for an Advice of Delivery by telegraph is one rupee.

106. A Telegraphic Advice of Delivery ranks for transmission as an Ordinary Private telegram.

107. In the case of non-delivery, provided for in Rule 86, the Advice of Delivery is preceded by the Service Advice required by that Rule. The Advice of Delivery is sent later on, either after delivery of the telegram, if that has become possible, or after the lapse of 24 hours, if delivery has not been effected, and in the latter case it again intimates the cause of non-delivery.

108. An Advice of Delivery, when it reaches the Office of origin of the telegram, is notified to the Sender.

(D) Multiple Telegrams.

109. *Addressed to one Telegraph Office.*—Except as provided for in Rule 119, a telegram addressed, with or without transmission by post,* to several persons in one locality, or to the same person at several places of residence in one locality, is charged for as a single telegram; but a copying fee of four annas per 100 words, plus four annas for the excess, is charged for each destination after the first.

110. *Addressed to more than one Telegraph Office.*—A telegram addressed to several persons, or to the same person, in localities where delivery is to be effected by different Offices, is charged for as so many separate telegrams.

111. If the Sender wishes each copy of the telegram to bear only the Address of the person to whom it is to be delivered, he should write, in the space marked *Official Instructions*, the word—*Addressees*. If, on the other hand, he desires that each Addressee shall be made aware to what other persons the telegram has been addressed, he should write the words *Communicate all Addresses*. In the absence of such Special Instructions, it will be assumed that he wishes only one Address to appear on each copy. In either case these instructions are not charged for.

112. Replies cannot be prepaid on multiple telegrams.

(E) Telegrams for places where there are no Telegraph Offices.

113. *Post or Express.*—Telegrams addressed to places where there are no Telegraph Offices may be delivered at destination according to the request of the Sender either by Post or by Express.

114. The Address of telegrams to be conveyed beyond the telegraph lines should be written as follows:—

(a) John Doe, Esq., Sherghotty, Post Gya.

(b) John Doe, Esq., Nynan, Express Hooghly Point.

The name of the terminal Telegraph Office is always entered last, as in the examples above.

115. Express charges must be prepaid by the Sender. If the charges are notified in the *Telegraph Guide*, the telegram bears before the Address the instruction *Express paid (XP)* only. If not, the Sender must pay such sum as he thinks sufficient, and the telegram must bear the special instruction *Express Rs.—*, (XP—Rs.). If the sum deposited is found to be insufficient at the Terminal Office, the telegram is posted.

116. *Postage.*—No charge is made for postage on a telegram addressed to a place in India where there is no Telegraph Office, or to a place out of India to which Indian Inland Postal rates apply, e.g., Aden and Ceylon, but on telegrams to be posted to a place beyond the limits of the Indian Inland Postal Tariff, the following additional charges must be paid to cover postage and registration:—

(i) On a telegram to be posted to the United Kingdom or any British Possession which has joined the Penny Postal Union—
one anna, if the message is to be posted unregistered, and three annas, if it is to be posted registered.

(ii) On a telegram to be posted to a country which has not joined the Penny Postal Union—
three annas, if the message is to be posted unregistered, and five annas, if it is to be posted registered.

* Copies of a multiple telegram will only be delivered by post from the terminal Telegraph Office when addressed to places beyond the telegraph lines. Such copies cannot be posted to places where there is a Telegraph Office.—See Rule 110.

† These British Possessions are named in Section XXIII, *Indian Telegraph Guide*.

117. *Inland telegrams posted from India to Ceylon.*—Inland telegrams to be posted to Ceylon should be addressed to Tuticorin, from which place a daily mail boat leaves for Colombo.

Example—

Address—To Tuticorin, From Calcutta,
J. Young, W. Collins,
Oriental Hotel, Colombo,
Post Tuticorin.

Text—Start by first steamer.

The charge for such a telegram is the usual Inland rate according to class, and, as stated in Rule 116, there is no charge for postage.

118. *Inland telegrams posted from Indian Ports.*—An Inland telegram telegraphed to an Indian port to be posted under Rule 116 to a place beyond Indian limits, must have the name of the port preceded by the words *Post* or *Post Registered*, according as the Sender wishes the message to be sent unregistered or registered, added to the address—

Example—

Class—(Deferred, Ordinary, or Urgent).
Address—To Bombay, From Calcutta,
Mrs. Johnson, W. Johnson,
20, Cambridge Terrace,
Hyde Park, London,
Post Bombay.

Text—*Afraid my letter missed mail. Am quite well.*

The charge for such a telegram would be the usual Inland rate, according to the class (urgent, ordinary or deferred at Sender's choice), plus one anna for postage under Rule 116. If the Sender desired the message to be registered before being posted, he would write "*Post registered Bombay*" in place of "*Post Bombay*" at the end of the Address, and the charge for postage and registration would then be three annas under Rule 116.

NOTE.—Telegrams to be forwarded by *post registered*, are reserved at the General Post Office, Bombay, up to within three hours of the time of sailing of the Homeward Mail. If not to be registered, they will be posted if received within 1½ hours of the time of sailing.

119. Telegrams as in the preceding rule may also be multiple (see Rule 109), but in such case the Sender must pay the copying fee for each additional Address, and also an additional fee for each for postage, or for postage and registration, as the case may be, according to the charges laid down in Rule 116. But such telegrams cannot be addressed partly to persons beyond the sea, and partly to persons at the port itself. If the Sender wants the telegram also delivered to a person at the port itself, he must send it as a separate telegram.

120. *Employment of post.*—In case of telegrams for destinations over five miles distant from the terminal Telegraph Office, that Office has the right to post such telegrams—

- (a) in the absence of directions in the telegram as to the means of delivery to be employed, or
- (b) when there is an unpaid claim against the Addressee for delivery charges on a previous telegram, which he has refused to pay.

Telegrams for destinations over five miles distant from the terminal Telegraph Office must be posted by that Office—

- (a) when such has been the request expressly made by the Sender (Rule 113) or the Addressee (Rule 85), or
- (b) when the Office has no more rapid means of delivery at disposal.

(F) *Semaphoric Telegrams.*

121. *Semaphoric telegrams* are telegrams exchanged with ships by means of semaphores established on shore.

122. *Semaphoric Stations.*—The following are the Government Telegraph Offices, which are Semaphoric Stations:—

Achipur.	Diamond Island.	Mud Point.
Anherst.	Elephant Point.	Saugor Island.
Budge-Budge.	False Point Light-house.	
Diamond Harbour.	Hooghly Point.	

123. *Language.*—Semaphoric telegrams must be written in *English* or in the signals of the *Universal Commercial Code*. In the latter case they are considered as Cipher telegrams.

124. *Address.*—When a semaphoric telegram is for a ship at sea, the Address must contain, in addition to the ordinary direction, the name or official number of the vessel for which it is intended and its nationality.

125. *Preamble.*—The word *Semaphoric* should be written in the space marked *Official Instructions* on a telegram to be so signalled to a ship.

126. *Charges, &c.*—The charge for Semaphoric telegrams is the usual charge, plus a fixed fee of eight annas. In case of Semaphoric telegrams addressed to ships, the charges must be paid by the Sender; in case of such telegrams received from ships, the charges must be paid by the Addressee before delivery.

PRESS TELEGRAMS.

127. *Rates.*—The following are the rates charged for Press telegrams:—

	First 32 words or groups of five figures.		Every 4 addi- tional words or groups of five figures.		REMARKS.
	R.	A.	R.	A.	
Urgent	2	0	0	4	} Between any two Govern- ment Telegraph Offices in India and Burma.
Ordinary	1	0	0	2	
Deferred... ..	0	8	0	1	
No charge for the Address and Sender's name.					

128. *Conditions.*—A Press telegram to be accepted at Press rates must fulfil the following conditions:—

I.—It must be addressed to a newspaper, the name of which has been registered by the Director-General of Telegraphs. A list of such registered newspapers is published in the *Indian Telegraph Guide*. Applications for the registration of newspapers should be made on forms to be obtained at Government Telegraph Department Offices.

II.—It must be addressed to the newspaper in accordance with its registered title, and to the town at which the newspaper is registered as being printed and published.

III.—It must, except as provided hereafter in Condition V, contain only intelligence which is clearly intended for publication in the strict sense of the term, and must not contain commercial news of any kind.

IV.—It must be written in plain *English* so as to be intelligible to the transmitting Offices, and must contain nothing of concealed meaning either in Code language or Cipher.

V.—It may also be a telegram sent from or to the newspaper by its registered title, (but not in the name of the editor, publisher, manager, or any other person), to or from its correspondents or employees on the subject of a telegram published or to be published, or to an Official† of the Government Telegraph Department on matters of Press business.

VI.—If a Press telegram be addressed to the editor, publisher, manager, or any other person connected with the newspaper by name or designation, it is chargeable at the full Inland rates (see Condition II).

VII.—Whenever demanded, a copy of every newspaper in which a Press telegram is published must be furnished to the Telegraph Office from which that Press telegram was delivered.

VIII.—A single Press telegram must not exceed 256 words (8 units of charge). Long news messages must be broken up into separate telegrams, all of which must be numbered and each of which, except the last, must contain the words *More to follow*. These words and the numbers should be written by the Sender in the space left in the telegram for *Official Instructions*, and they will not be charged for.

Example.—A long news message of 1,000 words would require at least four telegrams numbered, in the space set apart for *Official Instructions*, 1, 2, 3, and 4, and Nos. 1, 2, and 3 would also bear the words *More to follow* in the *Official Instructions*.

* See Section XX.

† Such telegrams should invariably be addressed to the Director, Traffic Branch.

129. *Stops.*—In Press telegrams, where the sense so often depends upon the punctuation, especially in the case of long messages, full-stops will be signalled free of charge, but this privilege will not be extended to other signs of punctuation.

130. The Press telegram rates apply only to telegrams which satisfy all the conditions of Rule 128, and any subsequent claim made by the Government Telegraph Department for the difference between Press and full Inland rates must be satisfied immediately on demand.

131. *Bearing Press telegrams.*—Press telegrams may be accepted Bearing from correspondents, provided that any newspaper, which may desire the facility, obtains previous special sanction from the Director-General of Telegraphs.*

132. *Railway Offices.*—Except in the case of such Railway Administrations as may be willing to accept Press messages for transmission within the limits of their respective Railways when the wires are not occupied by telegrams on the business of the Railways, the Press Telegram Rules do not apply to Railway Telegraph Offices. Press messages cannot be transferred from one telegraph system to another (see Rule 8).

133. *Delivery.*—Press telegrams of all classes, Urgent, Ordinary or Deferred, are sent out for delivery as soon as received, by day or by night.

RECORDS.

134. *Period of preservation.*—The originals and copies of telegrams are kept for three days only in Government Telegraph Offices, after which time they are sent to the Check Office, Government Telegraph Department, Calcutta, where they are preserved for four months from the month following that in which the telegram was deposited, and then destroyed.

135. *Secrecy.*—The originals or copies of telegrams can only be communicated to the Sender or to the Addressee after proof of identity, or to the authorised representative of either of them.

136. *Copies.*—The Sender or the Addressee of a telegram, or the authorised representative of either, or any or all of them have a right to be furnished with a certified copy of the original telegram or of the copy delivered at destination, on application to the Telegraph Office within three days, or to the Superintendent, Check Office, Government Telegraph Department, Calcutta, within the period of preservation (see Rule 134). This right lapses after the expiration of the time fixed for preserving the records.

137. A fixed charge of four annas is made for every copy delivered in conformity with Rule 136, if the telegram does not exceed 100 words. Over 100 words, this charge is increased by four annas for each 100, or fraction of 100, words.

138. Copies cannot be supplied unless the Senders, the Addressees, or their authorised representatives furnish the necessary information to enable the telegrams, to which their requests refer, to be found.

139. *Extended preservation.*—On the ground of pending or contemplated judicial proceedings, application may be made by an interested party, to the Superintendent, Check Office, Government Telegraph Department, Calcutta, for the preservation of specified telegrams exchanged between other persons. Such application must be made within the period of preservation, and such telegrams will then be preserved for a period of four months beyond the ordinary date for destruction under Rule 134; at the expiration of this further period, they will, in default of a renewed application, be destroyed. It must be understood that the duty of the Telegraph Department in the matter is confined to making the search and preserving the telegrams, if found. No information as to the result of the search will be furnished, and any telegrams answering the description given, which may be found, will be produced only on the order of a competent Court of law or other competent Authority.

140. *Fees for searching for telegrams.*—Should the particulars furnished be insufficient to enable the Check Office at once to trace the telegrams applied for under either Rule 136 or Rule 139, the cost of searching for them must be deposited by the applicant. A fee of one rupee is charged for searching through the telegrams of any Telegraph Office for one day: thus, if it be required to examine the telegrams of two Telegraph Offices over a period of five days, the searching fee will be ten rupees.

REFUNDS.

141. *State Telegrams.*—No refunds will, under any circumstances, be made for a State telegram of any class, except in the case of overcharge provided for in Rule 146.

* Applications for such sanction should invariably be addressed to the Director, Traffic Branch.

142. *Private telegrams.*—Refunds of the following charges on Private telegrams are made, on application, to those who originally paid them:

(a) The full cost of every telegram which, through the fault of the Telegraph service, has failed to reach its destination.

(b) The full cost of every Urgent or Ordinary telegram which has been subjected to serious delay through the fault of the Telegraph service.

(c) The full cost of every Collated telegram (Rule 101) which, owing to errors made in transmission, has manifestly failed to accomplish its object, unless the errors have been rectified by paid Service Advices under Rule 46.

NOTE.—No refund is granted for errors made in the transmission of uncollated telegrams.

(d) The full amount of every sum deposited in advance with the object of obtaining a reply (Rule 91) when the Addressee has not made use of the Pass (Rule 94).

(e) The full amount of the sum deposited for a reply to a telegram which, from causes other than refusal, has not been delivered (Rule 96). The Sender should forward with his application for refund—see Rule 144—the receipt granted for the original telegram, and the report of non-delivery received by him.

(f) Express charges and Boat-hire prepaid, but not expended.

(g) The full cost of all paid Service Advices sent under Rules 46 and 47, if the repetition shows that the word or words repeated were transmitted incorrectly at first.

When the word or words of which the repetition is requested are written in a doubtful manner by the Sender, the Office of origin adds to the repetition a note "writing doubtful." In this case no refund is made.

(h) The value of excess stamps affixed by the Sender (Rule 73).

(i) The value of the stamps affixed to a telegram cancelled before transmission, less fee of four annas (Rule 76).

143. No refund is made for the telegram which has given occasion to a request for correction, nor are any refunds made for rectifying or completing telegrams exchanged direct between the Sender and Addressee (see Rule 47).

144. Applications for refunds, as also all complaints respecting telegrams, should be addressed to the Superintendent, Check Office, Government Telegraph Department, Calcutta. Such claims for refund must be made within two months from the date of the telegram.

145. *State and Private.*—When no doubt exists as to an overcharge having been made on an Inland State or Private telegram by the mistake of an official at any Telegraph Office, the overcharge is to be at once refunded by such Office (Rule 73).

Charges for Telegrams to Europe.

NOTE.—The charges given below are from Offices in India. For charges from Offices in Burma, add two annas a word in all cases except *via* Bhamo, in which case deduct two annas a word.

To	Via	Per word from India.	To	Via	Per word from India.
ALL COUNTRIES in Europe except Russia and Turkey.*	Turkey	RS. A. 2 11	RUSSIA, including Caucasus.	Turkey—Odessa	RS. A. 3 2
Do	Teheran† or Suez	3 0	Do	Turkey	2 15
ALL COUNTRIES in Europe except Russia.	Madras—Amoor‡	6 0	TURKEY*	Fao	2 2
Do	Bhamo—Helampo.	5 10	Do	Suez	3 0
RUSSIA, including Caucasus.	Teheran	2 7	Do	Teheran—Batoum	3 0
Do	Suez	3 0	Do	Teheran—Odessa	3 2
Do	Bhamo—Helampo	3 11	Do	Teheran—Roumania	3 0

* Private telegrams in secret language for Bosnia-Herzegovina, Bulgaria and Turkey cannot be accepted.

† Telegrams in which route is marked "via Indo" should be altered "via Teheran."

‡ This route is duplicated East of Blagovestscheuk by the junction of the Chinese and Russian land lines through Helampo and Blagovestscheuk.

Table of Charges for Foreign Telegrams from INDIA to EUROPE
(excepting Russia and Turkey) *via* Suez or Teheran.

Words.	Charges.	Words.	Charges.	Words.	Charges.	Words.	Charges.
	RS. A.		RS. A.		RS. A.		RS. A.
1	8 0	26	78 0	51	153 0	76	228 0
2	6 0	27	81 0	52	156 0	77	231 0
3	9 0	28	84 0	53	159 0	78	234 0
4	12 0	29	87 0	54	162 0	79	237 0
5	15 0	30	90 0	55	165 0	80	240 0
6	18 0	31	93 0	56	168 0	81	243 0
7	21 0	32	96 0	57	171 0	82	246 0
8	24 0	33	99 0	58	174 0	83	249 0
9	27 0	34	102 0	59	177 0	84	252 0
10	30 0	35	105 0	60	180 0	85	255 0
11	33 0	36	108 0	61	183 0	86	258 0
12	36 0	37	111 0	62	186 0	87	261 0
13	39 0	38	114 0	63	189 0	88	264 0
14	42 0	39	117 0	64	192 0	89	267 0
15	45 0	40	120 0	65	195 0	90	270 0
16	48 0	41	123 0	66	198 0	91	273 0
17	51 0	42	126 0	67	201 0	92	276 0
18	54 0	43	129 0	68	204 0	93	279 0
19	57 0	44	132 0	69	207 0	94	282 0
20	60 0	45	135 0	70	210 0	95	285 0
21	63 0	46	138 0	71	213 0	96	288 0
22	66 0	47	141 0	72	216 0	97	291 0
23	69 0	48	144 0	73	219 0	98	294 0
24	72 0	49	147 0	74	222 0	99	297 0
25	75 0	50	150 0	75	225 0	100	300 0

Table of Charges for Foreign Telegrams from BURMA to EUROPE
(excepting Russia and Turkey) *via* Suez or Teheran.

Words.	Charges.	Words.	Charges.	Words.	Charges.	Words.	Charges.
	RS. A.		RS. A.		RS. A.		RS. A.
1	3 2	26	81 4	51	159 6	76	237 8
2	6 4	27	84 6	52	162 8	77	240 10
3	9 6	28	87 8	53	165 10	78	243 12
4	12 8	29	90 10	54	168 12	79	246 14
5	15 10	30	93 12	55	171 14	80	250 0
6	18 12	31	96 14	56	175 0	81	253 2
7	21 14	32	100 0	57	178 2	82	256 4
8	25 0	33	103 2	58	181 4	83	259 6
9	28 2	34	106 4	59	184 6	84	262 8
10	31 4	35	109 6	60	187 8	85	265 10
11	34 6	36	112 8	61	190 10	86	268 12
12	37 8	37	115 10	62	193 12	87	271 14
13	40 10	38	118 12	63	196 14	88	275 0
14	43 12	39	121 14	64	200 0	89	278 2
15	46 14	40	125 0	65	203 2	90	281 4
16	50 0	41	128 2	66	206 4	91	284 6
17	53 2	42	131 4	67	209 6	92	287 8
18	56 4	43	134 6	68	212 8	93	290 10
19	59 6	44	137 8	69	215 10	94	293 12
20	62 8	45	140 10	70	218 12	95	296 14
21	65 10	46	143 12	71	221 14	96	300 0
22	68 12	47	146 14	72	225 0	97	303 2
23	71 14	48	150 0	73	228 2	98	306 4
24	75 0	49	153 2	74	231 4	99	309 6
25	78 2	50	156 4	75	234 6	100	312 8

STAMP DEPARTMENT.

OFFICE—BEACH.

J. N. Atkinson, Esq., I.C.S., Superintendent of Stamps and Stationery, (*on furla*).
 A. G. Carlew, Esq., I.C.S., Ag. Superintendent of Stamps and Stationery.
 Frank D. Bird, Esq., Assistant Superintendent of Stamps and Stationery.
 K. Ramalingiah, Ag. Head Accountant, Stamp Office.
 M.R.Ry. C. Thervengata Chariar, Manager, Stationery Office.

STAMPING PRIVATE DOCUMENTS AND SALE OF COURT-FEE STAMPED
PAPERS EXCEEDING RS. 50 IN VALUE.

Cash for stamping private documents and for the purchase of Court-fee stamped papers will be received at the General Stamp Office, Madras, between the hours noted below:—

- (1) On Monday, Tuesday, Wednesday, Thursday and Friday. From 11 A.M. to 2 P.M. and 2-30 to 4 P.M.
 (2) On Saturdays, (except the last Saturday of the month) and on the last working day of the month. 11 A.M. to 1 P.M.
Note—Should the last working day of the month immediately precede the last Saturday. 11 A.M. to 2 P.M. and 2-30 P.M. to 4 P.M.
 (3) Cash will not be received on the last Saturday of the month unless the following Monday is a gazetted holiday, in which case cash will be received on the last Saturday. From 11 A.M. to 1 P.M.

GENERAL STAMP OFFICE, MADRAS,
 24th November 1898.

J. N. ATKINSON,
 Superintendent of Stamps.

Of the Liability of Instruments to Duty.

Subject to the provisions of this Act and the exemptions contained in Schedule 1 the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor respectively, that is to say:—

- (a) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed in British India on or after the first day of July 1899;
 (b) every bill of exchange, cheque or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in British India; and
 (c) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in that schedule, which, not having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done in British India and is received in British India.

SCHEDULE I.

STAMP-DUTY ON INSTRUMENTS.

Description of Instrument.

Proper Stamp-duty
 One anna.

1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper, when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.
 2. ADMINISTRATION BOND, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889.

X of 1865.
 V of 1873.
 V of 1881.
 VII of 1889.

Description of Instrument.	Proper Stamp-duty.
2. ADMINISTRATION BOND— <i>conold.</i>	
(a) where the amount does not exceed Rs. 1,000 ...	The same duty as a Bond (No. 15) for such amount.
(b) in any other case ...	Five rupees.
3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Ten rupees.
ADVOCATE. See ENTRY AS AN ADVOCATE (No. 30).	
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	One rupee.
<i>Exemptions.</i>	
Affidavit or declaration in writing when made—	
(a) as a condition of enlistment under the Indian Articles of War;	
(b) for the immediate purpose of being filed or used in any Court or before the officer of any court; or	V of 1869.
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT.	
(a) if relating to the sale of a Government security, or share in an incorporated company or other body corporate, or a bill of exchange.	One anna.
(b) if not otherwise provided for ...	Eight annas.
<i>Exemptions.</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43;	
(b) made in the form of tenders to the Government of India for or relating to any loan;	
(c) made under the European Vagrancy Act, 1874, section 17.	IX of 1874.
AGREEMENT TO LEASE. See LEASE (No. 35).	
6. AGREEMENT by way of EQUITABLE MORTGAGE, that is to say, any instrument evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property—	
(a) when such loan is repayable more than three months, but not more than one year, from the date of such instrument.	The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.
(b) when such loan is repayable not more than three months from the date of such instrument	Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.
<i>Exemptions.</i>	
See Exemptions under MORTGAGE-DEED (No. 40).	
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable, or immovable, where made by any writing not being a Will.	Fifteen rupees.
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—	
(a) where the amount does not exceed Rs. 1,000	The same duty as a Bond (No. 15) for such amount.
(b) in any other case ...	Five rupees.
<i>Exemptions.</i>	
(a) Appraisal or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	

Description of Instrument.	Proper Stamp-duty.
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).	Five rupees.
<i>Exemption.</i>	
Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.	XIX of 1850.
10. ARTICLES OF ASSOCIATION OF A COMPANY ...	Twenty-five rupees.
<i>Exemption.</i>	
Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	VI of 1882.
See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).	
11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Two hundred and fifty rupees.
ASSIGNMENT. See CONVEYANCE (No. 23), TRANSFER (No. 62) and TRANSFER OF LEASE (No. 63), as the case may be.	
ATTORNEY. See ENTRY AS AN ATTORNEY (No. 30) and POWER-OF-ATTORNEY (No. 48).	
AUTHORITY TO ADOPT. See ADOPTION-DEED (No. 3).	
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	
(a) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for such amount.
(b) in any other case ...	Five rupees.
<i>Exemption.</i>	
Award under the Bombay District Municipal Act, 1873, section 81, or the Bombay Hereditary Offices Act, 1874, section 18.	Bom. Act VI of 1873. Bom. Act III of 1874.
13. BILL OF EXCHANGE (as defined by s. 2 (2) & (3)), not being a bond, bank-note or currency-note—	
(a) where payable on demand ...	One anna.
(b) Where payable otherwise than on demand, but not more than one year after date or sight—	
	RS. RS.A.P. RS.A.P. RS.A.P.
if the amount of the bill or note does not exceed ...	200 0 2 0 0 1 0 0 1 0
if it exceeds Rs. 200 and does not exceed ...	400 0 4 0 0 2 0 0 2 0
" 400 ...	600 0 6 0 0 3 0 0 2 0
" 600 ...	1,000 0 10 0 0 5 0 0 4 0
" 1,000 ...	1,200 0 12 0 0 6 0 0 4 0
" 1,200 ...	1,600 1 0 0 0 8 0 0 6 0
" 1,600 ...	2,500 1 8 0 0 12 0 0 8 0
" 2,500 ...	5,000 3 0 0 1 8 0 1 0 0
" 5,000 ...	7,500 4 8 0 2 4 0 1 8 0
" 7,500 ...	10,000 6 0 0 3 0 0 2 0 0
" 10,000 ...	15,000 9 0 0 4 8 0 3 0 0
" 15,000 ...	20,000 12 0 0 6 0 0 4 0 0
" 20,000 ...	25,000 15 0 0 7 8 0 5 0 0
" 25,000 ...	30,000 18 0 0 9 0 0 6 0 0
and for every additional Rupees 10,000 or part thereof in excess of Rupees 30,000	3 0 0 3 0 0 2 0 0
(c) When payable at more than one year after date or sight ...	The same duty as a Bond (No. 15) for the same amount.

Description of Instrument.	Proper Stamp-duty.
14. BILL OF LADING (including a through bill of lading) ...	Four annas. N.B.—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
<i>Exemptions.</i>	
(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, X of 1889, and are to be delivered at another place within the limits of the same port.	
(b) Bill of lading when executed out of British India and relating to property to be delivered in British India.	
15. BOND [as defined by section 2 (5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act or by the Court-fees Act 1870,—	VII of 1870.
Where the amount or value secured does not exceed Rs. 10	Two annas.
Where it exceeds Rs. 10 and does not exceed Rs. 50	Four annas.
Do. 50 do. 100	Eight annas.
Do. 100 do. 200	One rupee.
Do. 200 do. 300	One rupee eight annas.
Do. 300 do. 400	Two rupees.
Do. 400 do. 500	Two rupees eight annas.
Do. 500 do. 600	Three rupees.
Do. 600 do. 700	Three rupees eight annas.
Do. 700 do. 800	Four rupees.
Do. 800 do. 900	Four rupees eight annas.
Do. 900 do. 1,000	Five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Two rupees eight annas.
See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (16), CUSTOMS BOND (No. 26), INDEMNITY BOND (No. 34), RESPONSIBILITY BOND (No. 56), SECURITY BOND (No. 57).	
<i>Exemptions.</i>	
Bond, when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Beng. Act, 1876, section 99, for the due performance of their duties under that Act;	
(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.
17. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Five rupees.
See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64-B).	
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer—	
(a) where the purchase-money does not exceed Rs. 10	Two annas.

Description of Instrument.	Proper Stamp-duty.
18. CERTIFICATE OF SALE— <i>concl.</i>	
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25	Four annas.
(c) in any other case	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.
19. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.	One anna.
See also LETTER OF ALLOTMENT OF SHARES (No. 36).	
20. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamers) whereby a vessel or some specified principal part thereof is let for the specified purpose of the charterer, whether it includes a penalty clause or not.	One rupee.
21. CHEQUE [as defined by section 2 (7)]	One anna.
22. COMPOSITION DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.	Ten rupees.
23. CONVEYANCE, [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62,—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	Eight annas.
where it exceeds Rs. 50 but does not exceed Rs. 100	One rupee.
Do. 100 do. 200	Two rupees.
Do. 200 do. 300	Three "
Do. 300 do. 400	Four "
Do. 400 do. 500	Five "
Do. 500 do. 600	Six "
Do. 600 do. 700	Seven "
Do. 700 do. 800	Eight "
Do. 800 do. 900	Nine "
Do. 900 do. 1,000	Ten "
and for every Rs. 500 or part thereof in excess of ...	Five "
<i>Exemption.</i>	
Assignment of copyright by entry made under the Indian Copyright Act, 1847, section 5.	XX of 1847.
CO-PARTNERSHIP DEED.—See PARTNERSHIP (No. 46).	
24. COPY OR EXTRACT, certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee.	Eight annas.
(ii) in any other case	One rupee.
<i>Exemptions.</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copies of entries—	
(i) in the certified copies of registers, granted under the Births, Deaths and Marriages Registration Act, 1886, section 8;	VI of 1886.

Description of Instrument.	Proper Stamp-duty.
24. COPY OR EXTRACT, &c.— <i>concl'd.</i> <i>Exemptions—concl'd.</i>	
(ii) in the register books, granted by any Registrar of Births, and Deaths under the said Act, section 25, or	
(iii) in registers and records, granted under the said Act, section 35, when applied for by a soldier, sailor, non-commissioned officer, or petty officer.	
(c) copies of or extracts from baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, and Diocesan or Marriage Registrars, and granted to soldiers, sailors or non-commissioned or petty officers.	
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty, and in respect of which the proper duty has been paid.	
(a) if the duty with which the original instrument is chargeable does not exceed one rupee.	The same duty as is payable on the original.
(b) in any other case	One rupee.
<i>Exemption.</i>	
Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
26. CUSTOMS BOND—	
(a) where the amount does not exceed Rs. 1,000	The same duty as a Bond (No. 15) for such amount.
(b) in any other case	Five rupees.
27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable by delivery, or by endorsement or by separate instrument of transfer.	The same duty as a Bond (No. 15) for the same amount.
<i>Explanation.</i> —The term Debenture includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
<i>Exemption.</i>	
A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be used thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders: Provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.	
<i>See also BOND (No. 15); and SECTIONS 8 and 53.</i>	
DECLARATION OF ANY TRUST.— <i>See TRUST (No. 61).</i>	
28. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	One anna.
DEPOSIT OF TITLE-DEEDS.— <i>See AGREEMENT by way of equitable mortgage (No. 6).</i>	
DISSOLUTION OF PARTNERSHIP.— <i>See PARTNERSHIP (No. 46).</i>	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	One rupee.
DOWER—Instrument of. <i>See SETTLEMENT (No. 58).</i>	
DUPLICATE.— <i>See COUNTERPART (No. 25).</i>	

Description of Instrument.	Proper Stamp-duty.
30. ENTRY AS AN ADVOCATE, VAKIL, OR ATTORNEY ON THE ROLL OF ANY HIGH COURT in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884.	IX of 1884.
(a) in the case of an Advocate or Vakil	Five hundred rupees.
(b) in the case of an Attorney	Two hundred and fifty rupees.
<i>Exemption.</i>	
Entry of an Advocate, Vakil or or Attorney on the roll of any High Court when he has previously been enrolled in a High Court.	
EQUITABLE MORTGAGE.— <i>See AGREEMENT by way of equitable mortgage (No. 6).</i>	
31. EXCHANGE OF PROPERTY—Instrument of.	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT.— <i>See COPY (No. 24).</i>	
32. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40, (that is, with possession);	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
(b) When such mortgage is one of the description referred to in clause (b) of Article No. 40, (that is, without possession)—	
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument.	The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not so given.	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT—Instrument of, not being a SETTLEMENT (No. 58) OR WILL OR TRANSFER (No. 62).	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service.— <i>See AGREEMENT (No. 5).</i>	
34. INDEMNITY-BOND	The same duty as a Security Bond (No. 57) for the same amount.
INSPECTORSHIP-DEED.— <i>See COMPOSITION DEED (No. 22).</i>	
INSURANCE.— <i>See POLICY OF INSURANCE (No. 47).</i>	
35. LEASE, including an under-lease or sub-lease, and any agreement to let or sub-let.	
(a) where by such lease the rent is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year;	The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not more than three years;	The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

Description of Instrument.	Proper Stamp-duty.
35. LEASE— <i>conold.</i>	
(iii) where the lease purports to be for a term in excess of three years;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease does not purport to be for any definite term;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(v) where the lease purports to be in perpetuity;	The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered: Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.
<i>Exemptions.</i>	
(a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.	
(b) Leases of fisheries granted under the Burma Fisheries Act, 1875, or the Upper Burma Land and Revenue Regulation, 1839.	VII of 1875. II of 189
36. LETTER OF ALLOTMENT OF SHARES in any Company or proposed Company, or in respect of any loan to be raised by any Company or proposed Company.	One anna.
<i>See also CERTIFICATE OR OTHER DOCUMENT (No. 19).</i>	
37. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.	One anna.
LETTER OF GUARANTEE.— <i>See AGREEMENT (No. 5).</i>	
38. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Ten rupees.

Description of Instrument.	Proper Stamp-duty.
39. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(a) If accompanied by Articles of Association under section 37 of the Indian Companies Act 1882.	Fifteen rupees.
(b) If not so accompanied	Forty rupees.
<i>Exemption.</i>	
Memorandum of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	VI of 1882.
40. MORTGAGE-DEED, not being an AGREEMENT TO MORTGAGE (No. 6), BOTTOMRY BOND (No. 16), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), or SECURITY BOND (No. 57)—	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.
(b) when at the time of execution possession is not given or agreed to be given as aforesaid;	The same duty as a Bond (No. 15) for the amount secured by such deed.
<i>Explanation.</i> —A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1,000.	Eight annas.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Eight annas.
<i>Exemptions.</i>	
(1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.	XIX of 1883. XII of 1884.
(2) Letter of hypothecation accompanying a bill of exchange.	
(3) Instrument of pledge or pawn of goods if unattested.	
41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—	
(a) When the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200.	One anna.
and for every Rs. 200 or part thereof secured in excess of Rs. 200.	One anna.

Description of Instrument.	Proper Stamp-duty.
MORTGAGE OF A CROP—<i>concl.</i>	
(b) when the loan is repayable more than three months, but not more than one year, from the date of the instrument—	
for every sum secured not exceeding Rs. 100.	Four annas.
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Four annas.
42. NOTARIAL ACT , that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public.	One rupee.
<i>See also</i> Protest of Bill or Note (No. 50).	
43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees	One anna.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP ...	Eight annas.
<i>See also</i> Protest by the Master of a Ship (No. 51).	
ORDER FOR THE PAYMENT OF MONEY.—<i>See</i> Bill of Exchange (No. 13).	
45. PARTITION —Instrument of (as defined by s. 2 (15)) ...	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.
N.B. —The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated:	
Provided always that—	
(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas;	
(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;	
(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.	
46. PARTNERSHIP—	
A.—INSTRUMENT OF—	
(a) where the capital of the partnership does not exceed Rs. 500;	Two rupees eight annas.
(b) in any other case ...	Ten rupees.
B.—DISSOLUTION OF ...	Five rupees.
47. POLICY OF INSURANCE—	
A.—SEA-INSURANCE (see section 7)—	
(1) For or upon any voyage—	
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy.	One anna.
(ii) In any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy.	Two annas.

Description of Instrument.	Proper Stamp-duty.
47. POLICY OF INSURANCE—<i>contd.</i>	
(2) for time—	
(iii) In respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—	
where the insurance shall be made for any time not exceeding six months.	Two annas.
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Four annas.
B.—FIRE INSURANCE—	
(1) in respect of an original policy—	
for every sum insured not exceeding Rs. 1,000 and also for every Rs. 1,000, or part thereof insured in excess of Rs. 1,000, for a period—	
(i) not exceeding one month ...	Two annas.
(ii) exceeding one month, but not exceeding three months.	Three annas.
(iii) exceeding three months, but not exceeding six months.	Four annas.
(iv) exceeding six months ...	Six annas.
(2) in respect of renewing, for the purpose of keeping in force, a policy which has been granted for six months or any shorter term and in respect of which and of the previous renewal whereof (if any), there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months.	The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or the excess of the
duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy, and of the previous renewal thereof (if any), whichever is the smaller sum.	
C.—ACCIDENT AND SICKNESS INSURANCE—	
(a) against railway accident, valid for a single journey only ...	One anna.
Exemption.	
When issued to a passenger travelling by the intermediate or the third class in any railway.	
(b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceeds Rs. 1,000, for every Rs. 1,000 or part thereof.	Two annas.
D.—LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such as is described in Division E of this Article—	
for every sum insured not exceeding Rs. 1,000, and also every Rs. 1,000 or part thereof insured in excess of Rs. 1,000—	
(i) if drawn singly ...	Six annas.
(ii) if drawn in duplicate, for each part ...	Three annas.
Exemption.	
Policies of life insurance granted by the Director-General of the Post Office of India in accordance with rules for Postal Life Insurance issued under the authority of the Government of India.	
E.—RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY OF SEA-INSURANCE OR A POLICY OF FIRE-INSURANCE, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	One quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee.
General Exemption.	
Letter of cover or engagement to issue a policy of insurance:	

Description of Instrument.	Proper Stamp-duty.
47. POLICY OF INSURANCE— <i>concl'd.</i> Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.	
48. POWER-OF-ATTORNEY [as defined by section 2 (21)], not being a proxy (No. 52).—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.	Eight nas.
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882.	Eight annas.
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a).	One rupee.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally.	Five rupees.
(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.	Ten rupees.
(f) when given for consideration and authorizing the attorney to sell any immoveable property.	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(g) in any other case	One rupee for each person authorized. N.B.—The term "registration" includes every operation incidental to registration under the Indian Registration Act 1877.—III of 1877.
<i>Explanation.</i> —For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	
49. PROMISSORY NOTE [as defined by section 2 (22)]	The same duty as a Bill of Exchange (No. 19) according as it is payable on demand or payable otherwise than on demand, as the case may be.
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	One rupee.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	One rupee.
<i>See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 41).</i>	
52. PROXY empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable; (b) a local authority; or (c) proprietors, members or contributors to the funds of any institution.	One anna.

Description of Instrument.	Proper Stamp-duty.
53. RECEIPT [as defined by section 2 (23)] for any money or other property the amount or value of which exceeds twenty rupees.	One anna.
<i>Exemptions.</i>	
Receipt—	
(a) endorsed on or contained in any instrument duly stamped, or exempted under the proviso to section 3 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;	
(b) for any payment of money without consideration;	
(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands;	
(d) for pay or allowances by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity, or by mounted Police-constables;	
(e) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;	
(f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;	
(g) given by a headman or lambardar for land-revenue or taxes collected by him;	
(h) given for money or securities for money deposited in the hands of any banker, to be accounted for: Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for: Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.	
54. RECONVEYANCE OF MORTGAGED PROPERTY—	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000.	The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.
(b) in any other case	Ten rupees.
55. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—	
(a) if the amount or value of the claim does not exceed Rs. 1,000	The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.
(b) in any other case	Five rupees.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and marking repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bond (No. 15) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT.— <i>See SETTLEMENT (58); TRUST (No. 64).</i>	

- Description of Instrument.* *Proper Stamp-duty.*
57. SECURITY BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—
- (a) when the amount secured does not exceed Rs. 1,000 ... The same duty as a Bond (No. 15) for the amount secured.
- (b) in any other case ... Five rupees.

Exemptions.

- Bond or other instrument, when executed—
- (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 29, for the due performance of their duties under that Act; Beng. Act III of 1876.
- (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;
- (c) under No. 8-A of the rules made by the Governor of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879; Bom. Act V of 1879.
- (d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances; XIX of 1883. XII of 1884.
- (e) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

68. SETTLEMENT

- A.—INSTRUMENT OF (including a deed of dower) The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement:
- Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.

Exemptions.

- (a) Deed of dower executed on the occasion of a marriage between Muhammadans.
- (b) Hladansa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.
- B.—REVOCATION OF— The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument of Revocation but not exceeding ten rupees.

See also TRUST (No. 64).

59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1882. Three-quarters of the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant. VI of 1882

- Description of Instrument.* *Proper Stamp-duty.*
59. SHARE WARRANTS—*concl'd.*

Exemption.

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1882, section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue, of—

VI of 1882.

- (a) three-quarters per centum of the whole subscribed capital of the company, or
- (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—three-quarters per centum of the additional capital so issued.

SCRIP.—See *Certificate* (No. 19).

60. SHIPPING-ORDER for or relating to the conveyance of goods on board of any vessel. One anna

61. SURRENDER OF LEASE—

- (a) When the duty with which the lease is chargeable does not exceed five rupees. The duty with which such lease is chargeable.
- (b) in any other case ... Five rupees.

Exemption.

Surrender of lease, when such lease is exempted from duty.

62. TRANSFER (whether with or without consideration)—

- (a) of shares in an incorporated company or other body corporate; One-quarter of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.
- (b) of debentures, being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8; One-quarter of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.
- (c) Of any interest secured by a bond, mortgage-deed or policy of insurance,—
- (i) If the duty on such bond, mortgage-deed or policy does not exceed five rupees. The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
- (ii) in any other case ... Five rupees.
- (d) of any property under the Administrator-General's Act, 1874, section 31. Ten rupees.
- (e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary. Five rupees, or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

Exemptions.

Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory note
- (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;

Description of Instrument.

Proper Stamp-duty.

62. TRANSFER, &c.—*concl'd.*

- (c) of a policy of insurance;
(d) of securities of the Government of India.
See also section 8.

63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

Exemption.

Transfer of any lease exempt from duty.

64. TRUST—

- A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a WILL.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.

- B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a WILL.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding ten rupees.

See also *Settlement* (No. 58).

VALUATION.—See *Appraisal* (No. 6).

VAKIL.—See *Entry as a Vakil* (No. 30).

65. WARRANT FOR GOODS, that is to say, Four annas.

any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

SCHEDULE II.

ENACTMENTS REPEALED.

(See Section 79.)

No.	Year.	Short title.	Extent of repeal.
I	1879	The Indian Stamp Act, 1879	The whole.
VI	1882	The Indian Companies Act, 1882	Section 25.
IX	1884	The Legal Practitioners Act, 1884	Section 10.
I	1888	The Indian Stamp Act, (1879) Amendment Act, 1888.	The whole.
V	1888	The Inventions and Designs Act, 1888.	So much of the first schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
XVIII	1888	The Burma Financial Commissioner's Act, 1888.	So much of the schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
VI	1889	The Probate and Administration Act, 1889.	Sub-sections (3) and (4) of section 18.
XX	1890	The North-Western Provinces and Oudh Act, 1890.	So much of section 38 as relates to the Indian Stamp Act, 1879 (I of 1879).
XII	1891	The Repealing and Amending Act, 1891.	So much of Part I of the first and second schedules as relates to the Indian Stamp Act, 1879 (I of 1879).
VI	1894	The Indian Stamp Act (1879) Amendment Act, 1894.	The whole.
XIII	1897	The Indian Stamp Act (1879) Amendment Act, 1897.	The whole.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE—STAMPS—NON-JUDICIAL STAMPS.

Calcutta, the 17th February 1899.

No. 786 S.R.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to make the following rules under the said Act, in supersession of the rules promulgated with the following notifications of the Government of India in the Department of Finance and Commerce, namely:—

No. 2036, dated the 30th June 1882;	No. 3190, dated the 3rd July 1895;
" 6717, " 21st December 1889;	" 4718, " 22nd October 1897; and
" 2170, " 22nd May 1891;	" 2826, " 24th June 1898.
" 2208, " 10th May 1895;	

RULES UNDER THE INDIAN STAMP ACT, 1899.

CHAPTER I.—Preliminary.

1. *Definition.*—In these rules, the expression "the Act" shall mean the Indian Stamp Act, 1899.

2. *Kind of Stamps.*—There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Act, namely:—

- (a) impressed stamps, and
(b) adhesive stamps.

CHAPTER II.—Of Impressed Stamps.

3. *Hundi.*—(1) Hundi, other than hundi which may be stamped with an adhesive stamp under section 11 of the Act, shall be written as follows, namely:—

- (a) A hundi, payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which the necessary stamp bearing the word "hundi" has been engraved or embossed.

- (b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper, supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps at Calcutta, Madras, Bombay or Lahore, and impressed by such officer in the manner hereinafter prescribed by Rule 10.

(2) Every sheet of such paper shall be of a size not less than 8½ x 5½ inches, and no plain paper shall be joined to it.

(3) The provisions of sub-section (1) of rule 6 shall apply also in the case of hundi.

4. *Promissory notes and bills of exchange.*—A promissory note and bill of exchange shall, except as provided by section 11 of the Act and by these rules, be written on paper, on which the necessary stamp, with or without the word "Hundi," has been engraved or embossed.

5. *Other instruments.*—Every other instrument chargeable with duty shall, except as provided by section 11 of the Act, be written on paper, on which the necessary stamp, not bearing the word "Hundi," has been engraved or embossed.

6. *Provision where single sheet of paper is insufficient.*—(1) Where two or more sheets of paper on which stamps are engraved or embossed, are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed hundi-stamp, is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument.

Provided that in every such case the side of the sheet which bears the stamp, shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

7. *One anna impressed stamp.*—The duty payable on any instrument which is chargeable with a duty of one anna under the Act, may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras or Lahore, the Commissioner of Stamps at Allahabad, or the Sub-Registrar of Deeds at Rangoon.

8. *"The proper officer."*—The following officers are empowered to affix and impress labels, and each of them shall be deemed to be "the proper officer" for the purposes of the Act and of these rules:—

- (a) the Collectors of Calcutta and Karachi, and the Huzar Deputy Collector, Karachi, when the Collector is absent from head-quarters;
(b) the Collectors of Godavari, Tinnevely, Malabar and South Canara, and the Treasury Deputy Collectors of those districts when the Collectors are absent from head-quarters;

- (c) the Sub-Registrar of Deeds at Rangoon, the Treasury officers, Moulmein, Akyab and Bassein ;
 (d) the Deputy Commissioner of Kamrup (at Gauhati), and the Senior Assistant Commissioner present when the Deputy Commissioner is absent from head-quarters ;
 (e) the Superintendents of Stamps at Madras, Bombay and Lahore ;
 (f) the Commissioner of Stamps, North-Western Provinces and Oudh ; and
 (g) the Superintendent of Stamps (Political Resident), Aden.

9. *Affixing and impressing of labels by proper officer permissible in certain cases.*—(1) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counterparts thereof.

(2) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in any European language, and accompanied, if the language is not English, by a translation into English.

10. *Mode of affixing and impressing labels.*—(1) The proper officer shall, upon any such instrument as is referred to in rule 9 being brought to him before it is executed, and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and, where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office; in Lahore in the absence of the Superintendent of Stamps, the Superintendent of his office; and, generally, any principal assistant of the proper officer, if empowered by the Local Government in this behalf, may discharge the functions of the proper officer under sub-section (2) of this rule.

11. *Certain instruments to be stamped with impressed labels.*—(1) Instruments (other than instruments which, under section 11 of the Act, may be stamped with adhesive stamps) executed out of British India and requiring to be stamped after their receipt in British India shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), of the Act, the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.—Of Adhesive Stamps.

12. *Bills of exchange.*—Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. *Supply of deficient duty on transfer of share.*—When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed, and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article No. 62 (a) of Schedule I to the Act, one or more adhesive stamps bearing the words "Share Transfer," as hereinafter prescribed, may be used to make up the amount required.

14. *One anna adhesive stamp.*—Except as otherwise provided by these rules, the adhesive stamp used to denote the duty of one anna shall bear the words "One Anna."

15. *Special adhesive stamps to be used in certain cases.*—The following instruments, when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:—

- (a) Bills of exchange, cheques, and promissory notes drawn or made out of British India and chargeable with a duty of more than one anna, shall be stamped with adhesive stamps bearing the words "Foreign Bill."
 (b) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer."
 (c) An entry as an advocate, vakil or attorney on the roll of any High Court shall be stamped with an adhesive stamp bearing the word "Advocate," "Vakil" or "Attorney." Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. Such officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof before parting with the instrument.

- (d) Notarial acts shall be stamped with adhesive foreign bill stamps bearing the word "Notarial."
 (e) Copies or extracts, certified to be true copies, or extracts of baptismal, marriage or burial certificates, certified copies granted under the provisions of the Births, Deaths and Marriages Registration Act, 1886 (VI of 1886), and copies of maps or plans certified to be true copies, shall be stamped with adhesive Court-fee stamps.

CHAPTER IV.—Miscellaneous.

16. *Provision for case in which improper description of stamp is used.*—When an instrument bears a stamp of sufficient amount, but of improper description, the Collector may, on payment of duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped:

Provided that if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

17. *Evidence as to circumstances of claim to refund or renewal.*—The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid.

18. *Mode of cancelling original debenture in case under section 55 of Act.*—Where the Collector makes a refund under section 55 of the Act, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof.

19. *Rewards.*—On the conviction of any offender under Chapter VII of the Act, the Collector may grant to any person who appears to him to have contributed thereto, a reward within a limit to be fixed by the Local Government.

APPENDIX A.

List of Instruments referred to in Rule 9 (1) of the Rules.

	No. of Article in Schedule I of the Act.	No. of Article in Schedule I of the Act.	
(a) Administration-bonds	2	(k) Memoranda of Association of Companies	39
(b) Affidavits	4	(l) Notes of protest by Masters of ships	44
(c) Appointments made in execution of a power	7	(m) Policies of Insurance	47
(d) Articles of Association of a Company	10	(n) Revocations of trust	64 B.
(e) Articles of Clerkship	11	(o) Share warrants issued by a Company in accordance with section 30 of the Indian Companies Act, 1882 (VI of 1882), other than share-warrants issued before the fourteenth day of November 1890, with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon, which share-warrants shall be held to have been duly stamped	59
(f) Bills of Lading	14	(p) Warrants for goods	65
(g) Charter parties	20		
(h) Declarations of trust	61 A.		
(i) Instruments evidencing an agreement to secure the repayments of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property	6		
(j) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter	35		

APPENDIX B.

List of Instruments referred to in Rule 9 (2) of the Rules.

	No. of Article in Schedule I of the Act.	No. of Article in Schedule I of the Act.
(a) Agreements or Memoranda of Agreements which, in the opinion of the proper officer cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	5	(b) Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed

List of Instruments referred to in Rule 9 (2) of the Rules—concl.

No. of Article in Schedule I of the Act.	No. of Article in Schedule I of the Act.
(c) Awards ... 12	(a) Instruments of gift ... 33
(d) Bills of exchange payable otherwise than on demand and drawn in British India ... 13 (b) & (c).	(o) Instruments of partition ... 45
(e) Bonds ... 15	(p) Leases ... 35
(f) Certificates of sale ... 18	(q) Letters of license ... 38
(g) Composition-deeds ... 22	(r) Mortgage-deeds ... 40
(h) Conveyances ... 23	(s) Powers-of-attorney ... 43
(i) Instruments imposing a further charge on mortgaged property ... 32	(t) Reconveyances of mortgaged property ... 54
(j) Instruments of apprenticeship ... 9	(u) Releases ... 55
(k) Instruments of co-partnership ... 46 A.	(v) Settlements ... 58
(l) Instruments of dissolution of partnership ... 46 B.	(w) Transfers of the description mentioned in Article 62, clauses (c), (d) and (e), of Schedule I of the Act ... 62 (c), (d) & (e).
(m) Instruments of exchange ... 31	

The 17th March 1899.

No. 1281-S.R.—In exercise of the power conferred by section 20, sub-section (2), of the Indian Stamp Act, 1899 (II of 1899), and of all other powers in this behalf, and in super-session of the Notification of the Government of India in the Department of Finance and Commerce, No. 787-S.R., dated the 17th February 1899, the Governor-General in Council is pleased to prescribe the following rates of exchange for the conversion of currencies hereinafter specified respectively into the currency of British India for the purposes of calculating *ad valorem* duty on instruments chargeable therewith:—

Currency.	Sum.	Equivalent in currency of British India.
British	£1 sterling	Rs. 15, but in the case of Bills of Exchange (Article No. 13, Schedule I), Rs. 10 only.
French	1 franc	3/5 of a rupee, i.e., Rs. 25 = Rs. 15.
German	1 mark	3/4 of a rupee, i.e., Mks. 20 = Rs. 15.
United States or Canadian	1 dollar	Rs. 3 0 0
Chinese	1 tael	" 2 0 0
British (Asiatic Possessions)	1 dollar*	" 1 8 0
Mexican	1 " *	" 0 4 0
Japanese	1 yen	
Persian	1 krân	

*That is, the "British Dollar" and the "Mexican Dollar" which are in current use in the Straits Settlements and elsewhere.

(Signed) H. H. RISLEY,
Offg. Secretary to the Government of India.

ONE ANNA IMPRESSED STAMPS UNDER THE INDIAN STAMP ACT, 1879.

"In republishing the following extract from the rules passed by the Governor-General in Council on 3rd March 1883, No. 1288, with effect from 1st April 1882, authorizing one anna stamp to be impressed on skeleton forms of instruments, it is hereby notified that the value of stamps, for the impressing of which under this rule application may be made to this office, must be paid into the Bank of Madras, and persons presenting forms to be stamped should bring with the forms a receipt from the Bank for the value of the stamps:—

"7. The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Calcutta, Bombay, Madras or Rangoon."

2. Payments made for stamps which may not be impressed will be refunded by the Bank on the production of a certificate from the undersigned to the effect that stamps were not impressed.

General Stamp Office, Madras,
18th March 1882.

J. G. FERRAND,
Superintendent of Stamps.

Fort St. George Gazette, page 457.

FOREIGN DEPARTMENT.

NOTIFICATION.

Judicial.

Simla, 4th June 1879, No. 114.

I. J.—The Viceroy and Governor-General in Council is pleased to extend to the Hyderabad Assigned Districts Act I of 1879 (The Indian Stamp Act, 1879,) subject to the modifications noted below:—

(1). For the words "Local Government" and "British India," wherever they occur, the words "Resident at Hyderabad" and "the Hyderabad Assigned Districts" shall be substituted.

(2). For the word "April" in the last paragraph of section 1 and in section 5, clause (a), the word "June" shall be substituted.

(3). In section 46, after the words "Central Provinces," add the words "the Hyderabad Assigned Districts."

Fort St. George Gazette, page 587.

Ootacamund, August 27, 1879.

In modification of the Notification, dated 28th June 1879, (vide Fort St. George Gazette, dated 15th July 1879, page 488), His Grace the Governor in Council is pleased to order that the powers of a Collector, under the Stamp Act I of 1879, thereby conferred on all Revenue officers in charge of divisions, be restricted to officers holding the rank of Sub-Collector or Head Assistant Collector.

REMISSIONS OR REDUCTIONS OF STAMP DUTY

AUTHORISED BY

NOTIFICATION ISSUED UNDER THE SUCCESSIVE STAMP ACTS.

Under section 33 of the Indian Stamp Act, I of 1879, the presiding officers of each Court or Office are required to examine every instrument liable to stamp duty coming before them, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India, when such instrument was executed or first executed. This duty necessarily involves frequent references not only to the several Stamp Acts, but also to the various Notifications scattered over volumes of Official Gazettes, under which remissions or reductions of stamp duty have been granted from time to time.

Before October 1860 instruments exempted from stamp duty were described in the Stamp Acts themselves. For the first time, in Act XXXVI. of 1860 power was reserved for the Governor-General in Council to remit or reduce stamp duties on instruments by Notifications in the Official Gazette. The following table contains all the Notifications authorising remissions or reductions of stamp duty since the passing of Act XXXVI of 1860, save only those relating to the Straits Settlements, and those which are manifestly obsolete, such as Notifications exempting tenders for loans.

If any omission or defect is discovered in this table, intimation should be sent direct to the Secretary to the Government of India in the Department of Finance.

DEPARTMENT OF FINANCE,
The 15th October 1880.

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1862.		
Guarantees for the due adjustment of public claims or demands required from public officers on occasions of transfer of office, or of leave of absence, or of retirement.	Exempted	... No. 4128, dated 11th Aug. 1862. (Act 10 of 1862, s. 33.)
Deeds, Instruments, and Writings executed in Double Island and Callagauk, including Alguna Reef dependencies of British Burmah.	Ditto	... No. 6647, dated 21st Nov. 1862. (Act 10 of 1862, s. 33.)
1865.		
Bills of Exchange drawn in Mysore on and after 1st August 1865, on which full stamp duty may have been paid in that province when negotiated in British Territory, and <i>vice versa</i> .	Ditto	... No. 1028, dated 26th June 1865. (Act 18 of 1865, s. 2.) See No. 1089, dated 6th June 1879.
1866.		
Leases or other engagements, and counterparts thereof, executed between landlords and tenants relative to land paying revenue to Government in the Provinces of Mysore and Coorg.	Ditto	... No. 91, dated 20th April 1866. (Act 18 of 1865, s. 2.)
1868.		
A certain Investment or Deed of Trust executed by certain Mysore Princes constituting Prince Ghulam Muhammad, Shahzada Rahim-ad-din, and Shahzada Pakakhtier as Trustees of their portions of the Mysore Grant aggregating Rs. 15,60,000.	Ditto	... No. 1629, dated 6th Aug. 1868. (Act 18 of 1865, s. 2.)
Proxy papers used at Municipal Elections, Scientific Society and Service Fund Meetings, and the like, where the transactions in which the papers are used have nothing of a mercantile character.	Ditto	... No. 1912, dated 18th Aug. 1868. (Act 18 of 1865, s. 2.)
1870.		
Agreements made by ryots in opium-producing districts for the cultivation of the poppy for Government.	Ditto	... No. 1228, dated 17th Feb. 1870. (Act 18 of 1869, s. 16.)
1871.		
Bonds and other instruments executed by salaried officers of Government to secure the due performance of their duties, which are chargeable under Schedule 2, No. 6, of the Court Fees Act, VII of 1870.	Ditto	... No. 47, dated 6th Jan. 1871. (Act 7 of 1870, s. 35.)
1872.		
Bonds executed by Money Order Agents or their sureties for the due performance of their duties as such Money Order Agents.	Ditto	... No. 281, dated 14th June 1872. (Act 18 of 1869, s. 16.)
Instruments executed in the Hill Tracts of Chit-tagong.	Ditto	... No. 3761, dated 25th Oct. 1872. (Act 18 of 1869, s. 16.)

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1874.		
Contracts for service in British Burmah under the Chief Commissioner of that Province, entered into between Natives of India emigrating to British Burmah and the Superintendent of State Emigration or other Government Officer acting as representative of the said Chief Commissioner.	Exempted	... No. 599, dated 25th Jan. 1874. (Act 18 of 1869, s. 15.)
Conveyances by endorsement of rights secured by the instruments known as <i>satas</i> in the Hyderabad Assigned Districts.	Ditto	... No. 3226, dated 22nd May 1874. (Act 18 of 1869, s. 16.)
Instruments by which movable or immovable property is conveyed to the Secretary of State for India in Council by way of sale, lease, or exchange where money is paid by Government for equality of exchange.	Ditto	... No. 6043, dated 9th Oct. 1874. (Act 18 of 1869, s. 16.)
1875.		
Bonds executed by the sureties of middlemen (Lambardars or Khattadars) taking advances for the cultivation of the poppy for Government within the limits of the Benares and Patna Opium Agencies.	Ditto	... No. 503, dated 22nd Jan. 1875. (Act 18 of 1869, s. 16.)
Within the limits of the Secunderabad Cantonment :—		
Bill of Exchange payable otherwise than on demand.	Ditto	... No. 1639, dated 28th May 1875. (Act 18 of 1869, s. 16.)
Promissory Note payable otherwise than on demand.		
Bill of Exchange, Promissory Note, Cheque or order for the payment on demand of an amount exceeding Rs. 20.		
Receipt or discharge given for, or upon the payment of money, or delivery of goods in satisfaction of a debt, the amount or value of which money or goods exceeds Rs. 20.		
Title Deeds or <i>Sunnuds</i> granted by Government to Bhoomias in Ajmere.	Ditto	... No. 1243, dated 4th June 1875. (Act 18 of 1869, s. 16.)
1876.		
Documents described as Form II. in Rule 13 of the rules laid down by the Governor of Bombay in Council under the provision of section 28 of the Bombay Survey and Settlement Act, I of 1865.	Reduced to an amount equal to the yearly revenue assessed on the lands to which such documents refer in cases in which the stamp duty chargeable under Article II of Schedule II of the General Stamp Act, 1869, exceeds such amount.	No. 3422, dated 22nd Dec. 1876. (Act 18 of 1869, s. 16.)

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1877.		
Instruments whereby the owner or occupier of land in a village in the Presidency of Bombay relinquishes his rights therein to the Local Government upon the site of the village being changed by the order or with the consent of the said Local Government, and accepts in exchange therefor the right to occupy land in a new village site upon such terms as the said Local Government may prescribe.	Reduced to 2 annas.	No. 1715, dated 6th July 1877. (Act 18 of 1869, s. 16.)
Bills of Exchange drawn and fully stamped in Berar and negotiated in British India on or after 1st January 1878, and Bills of Exchange drawn and fully stamped in British India and negotiated in Berar.	Exempted	No. 587F., dated 10th Dec. 1877. (Act 18 of 1869, s. 16.)
1878.		
Security Bonds (Hazaratnam) executed to secure the personal attendance of Gomashtas and other Native employees of the Opium Department.	Ditto	No. 2147, dated 29th March 1878. (Act 18 of 1869, s. 16.)
Kabulyats to take up unoccupied land for cultivation in the Bombay Presidency executed under the rules laid down by the Governor of Bombay in Council in accordance with the provisions of the Bombay Survey and Settlement Act, I of 1865.	Reduced to an amount equal to the yearly revenue assessed on the lands to which such document refers whenever such annual assessment is less than 8 annas.	No. 1316, dated 28th June 1878. (Act 18 of 1869, s. 16.)
Security Bond executed by or on behalf of a Theogee in British Burmah for the due performance of the duties of his office.	Exempted	No. 3020, dated 20th Sept. 1878. (Act 18 of 1869, s. 16.) In supersession of No. 141, dated 26th April 1878.
1879.		
Bills of Exchange and cheques drawn in British India on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in Mysore.	Ditto	No. 99-I.J. II., dated 22nd May 1879. (Act 1 of 1879, s. 8.)
Bills of Exchange and cheques drawn in Mysore on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Ditto	No. 1083, dated 6th June 1879. (Act 1 of 1879, s. 8.)
Bills of Exchange and cheques drawn in British India on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in Hyderabad Assigned Districts.	Ditto	No. 114-I.J., dated 4th June 1879. (Act 1 of 1879, s. 8.)
Bills of Exchange and cheques drawn in the Hyderabad Assigned Districts on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Ditto	No. 1191, dated 13th June 1879. (Act 1 of 1879, s. 8.)
Bills of Exchange and cheques drawn in British India on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in the Cantonment of Secunderabad. All Bills of Exchange, cheques and pro. notes and receipts when drawn or executed in the Cantonment of Secunderabad.	Ditto	No. 119-I.J., dated 4th June 1879. (Act 1 of 1879, s. 8.)

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1879—concl.		
Bills of Exchange and cheques drawn in the Cantonment of Secunderabad on which the full rate of stamp duty has been paid there, and presented for payment or otherwise negotiated in British India.	Exempted	No. 1299, dated 20th June 1879. (Act 1 of 1879, s. 8.)
Agreements executed for service or for performance of work in the coffee plantations in Madras, Coorg, and Mysore, when the advance given under the agreement does not exceed Rs. 20.	Reduced to one anna.	No. 3261, dated 11th October 1879. No. 1585-I.G., dated 30th October 1879. (Act 1 of 1879, s. 8.)
1880.		
Agreements described in section 43 of the Dekkhan Agriculturists' Relief Act, 1879. Copies of instruments which the Village Registrar has to deliver to the parties under section 58 of the Dekkhan Agriculturists' Relief Act, 1879. Powers-of-Attorney furnished to relatives, servants, or dependants under section 68 of the Dekkhan Agriculturists' Relief Act, 1879.	Exempted	No. 10, dated 3rd Jan. 1880. (Act 1 of 1879, s. 8.)
Receipts given by the addressee for deposits exceeding Rs. 20 made for the payment of replies to telegraphic messages.	Ditto	No. 1410, dated 27th March 1880. (Act 1 of 1879, s. 8.)
Memorandum or agreement furnished to, or made or entered into with, Executive Commissariat officers by contractors, and declarations in agreements by which a tender made to an Executive Commissariat officer is accepted as a contract when the deposit of such contractor as security for his contract is made in Government of India Loan Notes or in cash.	Ditto	No. 444, dated 8th May 1880. (Act 1 of 1879, s. 8.)
Receipts endorsed by the payee on Postal Money Orders.	Ditto	No. 781, dated 22nd May 1880. (Act 1 of 1879, s. 8.)
Agreements executed respecting the occupancy of land, whether surveyed or not, and the payment of land revenue therefor under the "Bombay Land Revenue Code, 1879," (Bombay Act V of 1879), or any rules made thereunder.	Ditto	No. 2327, dated 14th August 1880. (Act 1 of 1879, s. 8.)
Agreements with Railway Companies or Administrations for the conveyance of goods and receipts given by such Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals.	Ditto	No. 2329, dated 14th August 1880. (Act 1 of 1879, s. 8.)
Instruments executed for repayment of loans made under Northern India Takkavi Act X of 1879.	Ditto	No. 3089, dated 2nd October 1880.
All agreements with Railway Companies or Administrations which purport to limit the obligations or responsibilities of such Railway Companies or Administrations as carriers under the Indian Contract Act, 1872, sections 151 and 161, and are in a form approved by the Governor-General in Council under section 10 of the Indian Railway Act, 1879.	Ditto	No. 3715, dated 13th November 1880. (Act 1 of 1879, s. 8.)

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued).
1881.		
All pattas granted by a Government officer or by any assignee of Government Revenue in the Madras Presidency to holders of land under Ryotwar Settlements.	Exempted	No. 334, dated 30th April 1881. (Act I of 1879, s. 8.)
1882.		
Bills of Exchange drawn quarterly by the Government of Portuguese India for the money payable to that Government under Article XV of the Anglo-Portuguese Treaty (with retrospective effect).	Ditto	No. 279, dated 14th April 1882. (Act I of 1879.)
All agreement papers passed by Commissariat Contractors when their security deposits are transferred to a Savings Bank.	Ditto	No. 329, dated 15th April 1882. (Act I of 1879.)
1883.		
The duty payable on all instruments in the nature of a Memorandum or Agreement furnished to, or made or entered into with, the Ordnance Department by contractors for the due performance of their contract.	Ditto	No. 1150, dated 30th May 1883. (Act I of 1879, s. 8.)
1885.		
Sanads of Jagirs and other documents conveying lands granted to individuals by Government otherwise than for a pecuniary consideration.	Ditto	No. 1206, dated 3rd June 1885. (Act I of 1879, s. 8.)
The stamp duty payable on the letter which a person depositing money in a District Savings Bank or Post Office Savings Bank as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose is required by the rules of the Savings Banks to address to the Secretary, District Savings Bank, or the Post Master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.	Ditto	No. 3673, dated 2nd Oct. 1885. (Act I of 1879, s. 8.)
"Local authority" in this Notification means a Municipal Committee, District Board, Body of Port Commissioners or other authority legally entitled to or entrusted by the Government with the control or management of a Municipal or local fund.		
1886.		
The stamp duty payable on agreements executed under section 35 (1) of the Indian Emigration Act, 1883.	Remitted	No. 1411, dated 1st April 1886. (Act I of 1879, s. 8.)
The stamp duty payable on agreements made under section 9 (2) of Act II of 1886 (an Act for imposing a tax on incomes derived from sources other than agriculture).	Ditto	No. 246, dated 16th April 1886. (Act I of 1879, s. 8.)
1887.		
The duty payable on Indemnity Bonds or agreements given to Railway authorities by consignees (when the Railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates, i.e., fresh fish, fruits, vegetables, hazaar baskets, bread, meat, ice, and other perishables.	Ditto	No. 4741, dated 3rd Sept. 1887. (Act I of 1879, s. 8.)

Description of Instruments.	Stamp duty remitted or reduced.	Number and date of Notifications (with law under which issued.)
1887—concl'd.		
The stamp duty payable on all instruments in the nature of a Memorandum or Agreement furnished to, or made or entered into with, the Army Clothing Department by contractors for the due performance of their contracts.	Remitted	No. 6464, dated 7th Dec. 1887. (Act I of 1879, s. 8.)
The stamp duty payable by private persons under section 29 (S) of the Indian Stamp Act, 1879, on instruments of exchange executed by them when lands are given by them for public purposes in exchange for other lands granted to them by Government.	Ditto	No. 6501, dated 8th Dec. 1887. (Act I of 1879, s. 8.)
1888.		
The stamp duty payable on all instruments of the nature of a Memorandum or Agreement furnished to, or made or entered into with, the Public Works Department by contractors for the due performance of their contracts.	Ditto	No. 1519, dated 22nd March 1889.

NOTIFICATIONS.

Ootacamund, September 9th. 1889.

Dated 7th November 1881, published at page 699 of Fort Saint George Gazette, dated 30th November 1881.

All officers holding the rank of Sub-Collector or Head Assistant Collector in charge of Divisions in all the Districts are invested with the powers of a Collector under sections 15, 17, 30, 31, 45, and 51 to 54, Act I of 1879, to be exercised within the limits of their jurisdictions.

No. 274.—In continuation of the marginally noted Notification, His Excellency the Governor in Council is pleased under clause 8, section 3 of the Indian Stamp Act (I of 1879) to invest all Deputy Collectors in charge of Divisions in all the Districts of the Madras Presidency with the power of a Collector under sections 15, 17, 30, 31, 35, 36, 37, 38, 39, 45 and 51 to 54 of the said Act to be exercised within the limits of their respective jurisdiction.

27th November 1890.

No. 5484.—In exercise of the power conferred by section 8 of the Indian Stamp Act (I of 1879), the Governor-General in Council is pleased to remit, both prospectively and with retrospective effect, from the 1st October 1875, the duty chargeable on security bonds taken under the authority of the Government, from medical students of the Apothecary, Assistant Surgeons and Hospital Assistant classes and their sureties.

SALE OF STAMPS.

Notification No. I.—Fort St. George, February 11, 1888.

[As revised by the Resolution of the Government of India, Finance and Commerce Department (Separate Revenue—Stamps—Non-Judicial—Amendment, &c.), dated the 27th March 1895, No. 1439, S. R.]

No. 89.—The following rules of the Government of India for the supply, custody and sale of all descriptions of stamps of which those relating to general and court-fee stamps have been adopted by the Right Honorable the Governor in Council under the authority conferred by section 55 of the Stamp Act (I of 1879) and section 27 of the Court Fees Act, 1870, are now republished with the alterations made by the Government of India since their publication in the Fort St. George Gazette, dated 7th December 1886:—

Rules for the custody, supply and sale of stamps of all descriptions, namely, general stamps used to denote the duties payable under the Stamp Act, 1879; Court-fee stamps used to denote the fees payable under the Court Fees Act, 1870; telegraph stamps and postage stamps.

CENTRAL DEPÔTS.

There shall be three central depôts for stamps of all descriptions, in charge of the Superintendents of Stamps at Calcutta, Madras and Bombay, respectively. These central

depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward, not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps, to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the three presidencies, including in it the indents of the Superintendents of Stamps, Madras and Bombay; and shall forward this general indent to the Government of India in the Finance Department for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to postage stamps to the Director-General of the Post Office, and of the section relating to telegraph stamps to the Director-General of Telegraphs.

2. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam and Burma, and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of local depôts.

4. Stamps for the Presidency of Bombay, including Sind, the Berar, the Central Provinces (save as provided in Rule 2) and local depôts subordinate to Bombay, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

5. The Superintendents of Stamps, Calcutta, Madras and Bombay, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to insure the local depôt having a proper supply, and may comply with the indent in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras and Bombay may indent for supplies on the central depôts.

LOCAL DEPÔTS.

6. Every treasury throughout India, including those attached to political and salt agencies, shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

7. Each local depôt shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts shall be equal to the probable consumption of such other period as they deem expedient.

8. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required the total of the balance in the local depôt and any branch* depôts subordinate to it the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" of this rule may, like that of five months in Rule 7, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendents of Stamps, Madras, Bombay or Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer, such as the Superintendent of Stamps of the province, or that a copy of the indent shall be forwarded to such officer.

9. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendents of Stamps, Madras, Bombay, or Calcutta, to report to the Local Government (or such authority as the Local Government may direct), in the case of general and court-fee stamps, to the Director-General of the Post Office in the case of postage stamps, and to the Director-General of Telegraphs in the case of telegraph stamps, any case in which it may come to his knowledge that the stock of stamps in any local depôt of any description has fallen below the prescribed amount.

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence immediately on its being opened. At the head-quarters of a district, where the treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong-room of the treasury and there opened one at a time, in the presence of the Treasury officer, who must be present all the time the boxes or packets are being opened, and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 13. The number and value of stamps received shall be compared by the officer in charge with the submitted invoice, or with the passed indent, and a receipt shall be sent as soon as possible to the officer who sent the stamps.

11. Local Governments may issue such orders, as may be thought necessary, regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instruction that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England, should invariably be preserved till the whole contents of the packets have been examined and found correct.

12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 34), and in the *plus* and *minus* memoranda (Rule 36).

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock, in the presence of the officer in charge, arranged in parcels or packets containing known quantities, the amount and value of each denomination being entered at the same time in a register* maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities,† shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

14. The treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose to be kept by him under single lock, as prescribed in the following rules.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balance in his hands, an average month's consumption, and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves of the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they

* A form of register will be published later by the Comptroller and Auditor-General.

† N.B.—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security, or for any other reason.

16. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph, in such language as the Local Government may direct, entering therein both in quantities and values the receipts from double lock, the daily sales and balance in his hands at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the four descriptions of stamps—namely, general, court-fees, postage and telegraph—being paid in separately. The account of daily sales should be inspected, and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

16-A. In Rangoon, Moulmein, Akyab, Bassein and Mandalay stamps of the value of Rs. 50 and over may be sold direct from the stores under double lock to the public for cash by the officer in subordinate charge of the depot. He shall keep in English an account of such sales in the same manner and form as that prescribed by Rule 16 for sales by the *ex-officio* vendor.

17. The rules regulating the grant of discount and grant of licenses to licensed vendors for the sale of general and court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor-General in Council.

18. Local Governments may direct that the sales to the public of general and court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

19. Telegraph stamps shall be sold to the public for cash by the *ex-officio* vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than Rs. 5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

20. Telegraph Masters shall obtain supplies of telegraph stamps from the local depôts subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they are allowed permanent advances of telegraph stamps without payment, the amount of the permanent advance being fixed by the Director-General of Telegraphs. When the permanent advance of telegraph stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depot is closed for holidays of more than one day's duration, officers in charge of local depôts are authorised to issue telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value if sold.

21. Service postage stamps shall be sold for cash from local depôts to Government officials and to persons specially authorised to purchase and use service stamps on a written application. On such sales no discount is allowed.

22. Ordinary postage stamps shall be sold to the public for cash from local depôts, provided that the value sold to any person at one time shall not be less than Rs. 5 and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to commanding officers in complete packets, no discount being allowed.

23. The officer in charge of every Post office, receiving office, tahsil, thana, and police station at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1879, to sell general stamps, are required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depôts for cash on the same conditions as to quantity as those prescribed in the preceding rule; and on such sales discount at the rate of quarter-of-an-anna in the rupee is allowed. A special extra commission of quarter-of-an-anna in the rupee has been sanctioned with effect from 11th November 1892, on all sales of the large size registration envelopes.

Note.—In the case of all stamped envelopes or postal wrappers, the discount or commission is calculated on the face value of the stamps.

24. The officers in charge of Post offices, receiving offices, tahsils, thanas and police stations at which letters are received for despatch, are also required to keep a supply of one anna revenue stamps for sale to the public. To such officers one anna revenue

stamps are sold from local depôts on the same conditions as to quantity as those prescribed in Rule 22. On such sales discount at the rate of one half-anna in the rupee is allowed.

25. A district officer may authorise the grant of discount at the rate of quarter-of-an-anna in the rupee to any *bond fide* retail vendor of ordinary postage stamps, provided he is not employed in a Government treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations (of postage stamps for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale). The district officer shall keep a register showing the name, residence, and occupation of every person to whom he grants such authority.

26. Superintendents and Inspectors of Post offices within their respective jurisdictions and any other officers of the Post office authorised on that behalf by the Postmaster-General, or Deputy Postmaster-General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorised to keep postage stamps for sale to the public under Rules 23 and 25.

BRANCH DEPÔTS.

27. Every subordinate branch or tahsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the branch depot, the local Government may direct the closing of the branch depot.

28. The sub-treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of stamps at a branch depot.

29. The officer in charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate in the same manner as the *ex-officio* vendor at the local depot obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depot; and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depot. In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superior Revenue authority to sanction the despatch of stamps direct from the central depot to branch depôts, such supplies being passed through the accounts of the local depot and treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate. The receipt and examination of stamps on arrival from a local, central or other depot, should be conducted in the manner laid down in Rule 10.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depot in the same manner as the *ex-officio* vendor at the local depot obtains his supplies from the officer in charge.

30. The supply to be kept in a branch depot should be equal to the probable demand for three months; but Local Governments may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

31. Local Governments shall fix the period, a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depot shall be kept under double lock of the officer in charge of the branch depot and of the *ex-officio* vendor, and given out to single lock as required.

32. Sales from branch depôts will be made subject to the same rules as those from local depôts.

RETURNS TO AND BY THE SUPERINTENDENT OF STAMPS AND ACCOUNTANTS-GENERAL.

33. On the last open day of September and March each year, the officer in charge of each local depot will count, or have counted in his presence, the stamps in his depot, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depot. He will attach to the monthly statements for September and March rendered to the Superintendents of Stamps, Calcutta, Madras or Bombay, or in the provinces noted in the margin,* to the local Superintendent or Commissioner of Stamps, or other officer named by the local Govern-

* The North-Western Provinces and Oude, Punjab, the Central Provinces and Berar. [In the case of Revenue adhesive stamps supplied to Berar from the central depot at Madras, the monthly statements will continue to be submitted to the Superintendent of Stamps, Madras.]

ment a certificate in the following form:—

"I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depot on the September 19 and found by actual calculation of numbers and values not less than 10 per cent. of the entries having been checked by me personally that the value of each description is as stated in the margin.* Also that I have received similar certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in their branch depôts on the last day of the month of September 19 of March which the accounts are incorporated in the head treasury accounts, and that they have made a similar calculation of numbers and values, and that these certificates show the value of each description of stamps in all the branch depôts to be as stated in the margin.*

* General	...	...	...
Court-fees	...	...	...
Telegraph	...	...	...
Postage	...	...	...

"The total values of stamps in this depot and the branch depôts, as found by the above certified examination, are therefore—

General	...	...	...
Court-fees (including stamps for copies)	...	...	...
Telegraph	...	...	...
Postage	...	...	...

which amounts agree with the balances shown in the monthly statement for September March to which this certificate is attached." If there is any difference, add "with the exception of the following differences:—
.....the explanation of which is as follows:—

34. Monthly statements showing the receipts and issues of each local depot including the transactions of the subordinate branch depôts shall be prepared by the officer in charge of the local depot, and forwarded in the first week of the succeeding month to the Superintendents of Stamps, Calcutta, Madras or Bombay, or the local Superintendent or Commissioner of Stamps or other officers specified in Rule 33, separate statements being prepared for general stamps, court-fee stamps, telegraph stamps and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month, of the quantities received from the Superintendent of stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of the month. The statements may be forwarded direct to the Superintendents of Stamps, Calcutta, Madras or Bombay, or the local Superintendent or Commissioner of Stamps, or through any officer named by the local Government.

35. The statements shall be checked by the Superintendents of Stamps, Calcutta, Madras or Bombay, or by the local Superintendent or Commissioner of Stamps, or other officer specified in rule 33, by comparison with previous statements and the accounts of the central depôts, and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depot is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns, each local Superintendent or Commissioner of Stamps, or other officer specified in Rule 33, will be supplied by the Superintendents of Stamps, Calcutta or Bombay, with monthly statements showing the stamps issued to and returned by the local depôts subordinate to each.

36. Treasury officers and other officers in charge of local depôts shall forward to the local Accountant-General or Comptroller such returns of the receipts and sales of stamps as the Comptroller-General may direct, in the form of *plus* and *minus* memoranda or otherwise.

37. Each Superintendent or Commissioner of Stamps, or other officer specified in rule 33, shall send to the Accountant-General or Comptroller such accounts of the transactions of the central and local depôts as the Comptroller-General may prescribe.

38. They shall also every six months intimate to the Accountant-General or Comptroller for comparison with the amounts shown in the returns received from treasuries and other local depôts under Rule 36, the receipt of the certificates prescribed in Rule 33, and the amount of stock certified to be in balance in each local depot.

39. The Comptroller-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

40. The local Governments in Bengal, Madras and Bombay shall arrange for a periodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form to be prescribed by the Comptroller-General, to whom the result will be reported.

41. The Superintendents of Stamps, Calcutta, Madras and Bombay shall forward every month to the Director-General of the Post Office, a statement showing the balances and receipts in the central depot and the issues to each local depot of postage stamps during the month. Each Superintendent or Commissioner of Stamps, or other officer specified in Rule 33, shall also send monthly to the Comptroller of the Post Office, a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to him. Each Accountant-General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement showing the total realizations at each treasury from the sales of telegraph stamps during the month.

NOTIFICATION No. II.

[*Fort St. George Gazette*, Part I, dated 13th March 1888, pages 200, 201.]

No. 84.—With reference to the foregoing rules and in supersession of those published in the *Fort St. George Gazette*, dated 7th August 1883 and 7th December 1883, the Right Honorable the Governor in Council resolves to issue the following additional rules under section 55, Act I. of 1879, and section 27, Act VII of 1870:—

1. The office of the Superintendent of Stamps shall be a local depot for the sale of Court-fee stamps exceeding Rs. 50 in value.

2. When the stock of stamps in any local depot falls below the prescribed amount, it shall be the duty of the Superintendent of Stamps to bring the same to the notice of the Board of Revenue.

3. Such of the packets received in a local depot from the Superintendent of Stamps as bear English seals and marked as containing a certain number of stamps, may be left with seals unbroken to be counted as they are required on being given out from double lock.

4. The stock of stamps to be left with the treasurer shall be limited to a week's supply, except when the value of stamps, stock notes and cash left with him is below the security taken, when the value of stamps in his possession may be increased by the difference.

5. The register referred to in the Government of India Rule 16 shall be in the English language.

6. The supply to be kept in a branch depot shall be equal to the probable demand for one month. As soon as the number of stamps in the branch depot falls below the number issued in the preceding six weeks, the officer in charge of the branch depot shall submit an indent for a supply equal to the probable consumption of one month, so that he may always have a month's reserve besides the number required for sale during the month.

7. In every branch depot stamps sufficient for a week's supply should be left in charge of the taluk sheristadar, who is the *ex-officio* vendor, and all the remaining stamps should be kept under joint lock and key of the tahsildar and taluk sheristadar, both the keys being under charge of the latter when the former is absent from the head-quarters.

8. Such officers of Government as the Board of Revenue or Government may appoint shall be *ex-officio* vendors. Such persons as may be licensed by the Collector or other officer empowered by the Board of Revenue or Government to grant licenses shall be licensed vendors.

9. *Ex-officio* vendors shall sell such stamps as they may be directed by the Board of Revenue or Government to sell. Licensed vendors shall sell such stamps as are indicated in their licenses.

10. Every license shall be revocable at any time by the authority who granted it. Every license shall specify the name of the licensee, the description of stamps that are to be sold under the license, the place of vend, and such other matters as may be necessary, and shall be signed by the authority granting it.

11. Subject to Rule 13, every licensed vendor who purchases from Government, by payment of ready money, stamps of the individual value of Rs. 5 and under, and to the aggregate amount of Rs. 5 and upwards, shall receive the same at a rate of discount not exceeding 64 per cent.

12. Subject to rule 13, every licensed vendor who purchases from Government, by payment of ready money, stamps of the individual value of above Rs. 5, and not exceeding Rs. 50, shall receive the same at such discount, not exceeding the following rates as may be prescribed by the Board of Revenue or Government:—

Vendors licensed at places where stamps are sold by Government	...	8 per cent.
Do. do. at other places	...	5 "

13. No discount shall be given on account of the purchase of any stamps exceeding Rs. 50 in value, nor on any stamps applied on material furnished by the purchaser himself, nor if there be purchased at one time less than the quantity prescribed by these rules in respect of any class or value of stamps.

14. The Board of Revenue or Government may authorize licensed vendors to be supplied with stamps without requiring payment in ready money. Such licensed vendors may receive commission on these stamps sold by them at a rate to be prescribed by the Board of Revenue or Government not exceeding 2 per cent. In this case, sufficient security shall be taken from the licensed vendors for the payment of any sum due by them to Government.

15. Every licensed vendor shall at all times have fixed up in a conspicuous station outside the place of vend a signboard bearing the name of the vendor, with the words "Licensed Vendor of Stamps" in English and the vernacular language of the district. He shall also have in the place of vend the Acts of the Legislature and their schedules referring to the stamps sold by him, together with these rules in English and the said vernacular, placed, so that they can readily be seen and read by purchasers.

16. Every *ex-officio* vendor selling stamps to any person not a licensed vendor, and every licensed vendor, shall write on the back of every stamp paper which he sells a serial number as determined by orders of the Government, the date of sale, the name and residence of the purchaser, and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of that other person also, and the value of the stamp in full in words, and his own ordinary signature, at the same time he shall make corresponding entries in a register to be kept by him in such form as the Government may prescribe. Any such vendor who shall knowingly make a false endorsement on the stamp sold, or a false entry in his registers, renders himself liable to prosecution under the Indian Penal Code.

17. Every *ex-officio* or licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale, or demanded by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the district.

18. No *ex-officio* or licensed vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

19. Every *ex-officio* or licensed vendor shall keep and render such accounts as may be prescribed by the Board of Revenue or Government, and shall allow the Collector of the district or any officer duly authorized by such Collector, by the Board of Revenue or by the Government, at any time to inspect such accounts, and the register which he is required to keep under Rule 16, and to examine the store of stamps in his possession.

20. Every *ex-officio* or licensed vendor shall, at any time, on the demand of the Collector or other officer duly authorized by the Board of Revenue or Government, deliver up all stamps remaining in his possession, and if such stamps have been paid, shall receive back the value thereof, less any discount which may have been allowed.

21. When any instrument is to be written on an impressed sheet, if the amount of duty with which such instrument is chargeable does not exceed 100 rupees, a single sheet shall be used, unless where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or where such application is made to a stamp vendor, the vendor certifies that he is unable to furnish a single stamp of the required value.

22. When the amount of duty chargeable in respect of any instrument exceeds 100 rupees, or a treasury officer or stamp vendor has certified under Rule 21 that he is unable to furnish a single stamp of the required value, the number of sheets used for indicating the payment of duty shall not exceed the number which the treasury officer or the stamp vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

23. No certificate shall be made under Rule 21 or Rule 22 by a stamp vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorised to sell.

24. The stock of stamps in the central depot shall be verified annually by an officer of the rank of Assistant or Deputy Collector, unconnected with the Stamp Department and deputed by the Government for the purpose. The verification shall take place in the manner and form prescribed by the Comptroller-General, to whom the result will be reported.—[G.O., dated 4th June 1894, No. 390, Revenue.]

J. F. PRICE, Secretary to Government.

2. The subsidiary rules drawn up by the Board are contained in the following eight paragraphs:—

3. The treasurer of the Collector's office and the sheristadar of every tahsildar's office will be *ex-officio* vendors; provided that the treasurer of the Collector's office will

not be bound to sell stamps except adhesive stamps, to any persons except licensed vendors. Collectors have the power to license vendors at their discretion.

NOTE.—There is a rule now that the treasurer at the Huzur shall not sell stamps except to stamp vendors.

4. *Ex-officio* vendors will sell stamps of all values to all applicants. The descriptions they profess to sell should be specified briefly in the license.

5. The license granted to licensed stamp vendors will be in the following form:—"I, A.B., Collector of the district of C., do hereby license D. to vend all stamps prescribed by the General Stamp Act not exceeding Rupees 50 each in value (or certain description of stamps) at E., in the taluq of F., in the district aforesaid." Before the license is issued the licensee must execute an engagement in the following form:—"I, A.B., in consideration of my being licensed to sell stamps by the Collector of C., do hereby bind myself to the Right Honorable the Secretary of State for India in Council in the sum of Rupees—, to obey all such orders concerning the sale and custody of stamps as the Collector may from time to time issue to me, to keep a sufficient stock of all stamps which I am licensed to sell, to sell stamps at the place where I am licensed to sell them between the hours of 10 A.M. and 5 P.M. on all days, except Sundays and Government holidays notified in the District Gazette, to keep such accounts and make such reports and returns as are prescribed by the Board of Revenue from time to time to allow any person duly authorized by the Collector at all times to inspect my accounts, books, cash and stock, to make good all losses caused by want of reasonable care on my part or on the part of any person employed by me, and generally to fulfil all duties devolving on me as stamp vendor honestly and properly."

6. To licensed stamp vendors purchasing 1 anna stamps to the amount of not less than 5 rupees, discount will be allowed at the rate of 6½ per cent. To licensed stamp vendors purchasing stamps of the individual value of Rupees 5 and under (except 1 anna stamps) to the amount of not less than 5 rupees, discount will be allowed at the rate of 5 per cent.

7. To licensed stamp vendors purchasing for ready money, stamps of a greater value than 5 rupees each, but not greater than 50 rupees each: if the vendor is licensed to sell stamps within three miles of the place of vend of an *ex-officio* vendor, discount will be allowed at the rate of 3 per cent; if the vendor is licensed to sell stamps at a place which is not within three miles of the place of vend of *ex-officio* vendor, discount will be allowed at the rate of 4 per cent.

8. Whenever the sale of stamps at any place where they are sold on the discount system is so large that the rates of discount now prescribed are unnecessarily high, the Collector will, with the previous sanction of the Board of Revenue, call for tenders stating the rate of discount on which competitors will undertake the sale of stamps at that place.

9. The endorsement required by Government rule (9) will be made on all stamped papers, including Bills of Exchange, Promissory Notes, Drafts, and Bills of Lading, but not an adhesive stamp. The serial number will begin with the first stamped paper sold in the official year and end with the last. When an *ex-officio* vendor sells stamps to a licensed vendor there will be no serial number of endorsement. A register of sales will be kept in the prescribed form. Entries will be made as each sale is effected. If the vendor take a stamp from the stock for his own private use, it must be considered a sale and entered in the book as such. Adhesive stamps of the same value sold at the same time to the same purchaser will be entered in a lump, but the number of such stamps must be shown in column 4. The entries will be totalled at the close of each day and the account will then be initialled by the vendor.

10. The following accounts will be kept by all *ex-officio* and licensed vendors: Stock Book showing Daily Receipts. A book will be kept for stamps bought for ready money, and another for stamps received for sale on commission and by *ex-officio* vendors. All stamps will be entered in the books as received. On the last day of each month the vendor will add up the columns and enter in one line the receipts of the whole month. Below this line he will enter the sales of the month obtained from the books kept for the purpose. The sales will then be deducted from the receipts and the remainder will be the opening balance of the next month. Abstract of Daily Sales is to be kept for stamps bought for ready money, and also one for stamps received for sale on commission and by *ex-officio* vendors. The columns will be totalled at the end of every month. Monthly Abstract of Stamps received and sold will be prepared by all *ex-officio* and licensed vendors and submitted to the Deputy Collector at the beginning of each month. In this form the sales by vendors selling on discount will be given in the lump under each designation of stamps without reference to the transactions in each value. Also *ex-officio* vendors will distinguish the sales to vendors on discount from sales to others. Books containing these forms will be issued to *ex-officio* and licensed vendors as required. The issuing officer will see that the pages are numbered and that the number of pages is entered on the first, and he will sign this entry. None of these books will be destroyed without the written permission of the Collector.

11. The following are additional rules regarding *ex-officio* vendors:—(1) No *ex-officio* vendor can purchase stamps at a discount, nor can any *ex-officio* vendor be allowed a

discount on his sales. (2) *Ex-officio* vendors must indent on the Deputy Collector in charge of the treasury in the beginning of each week, and oftener if necessary, for such stamps as will be required for sale or for supply to licensed vendors. The tahsildar must see that there is always one month's supply in the taluq cutcherry. He shall also make a monthly examination of the sheristadar's stock and accounts, and certify that he has done so in the prescribed form. (3) When sales are made on discount to licensed vendors, the vendor must pay the value of the stamps less the discount on delivery. The full value of the stamps will be entered as a credit in the Stamp Accounts and in the Taluq or Huzar Accounts, and the discount will be shown as a payment in the latter.

12. The following are additional rules regarding vendors on discount:—(1) Licensed vendors must maintain on hand a sufficient stock of such stamps as they are licensed to sell. (2) If a licensed vendor who has purchased stamps on discount should die, or if his license expire or be revoked, the Collector may grant a special license for a limited period to enable the vendor or his heirs and assigns to sell off the balance of stock.

13. These rules do not relate to the special adhesive stamps used under section 5, clause b, of the General Stamp Act, except as regards water-marked bill paper denoted by the Superintendent of Stamps and supplied to licensed vendors for sale.

14. When the system of *ex-officio* vend of court-fees stamps is productive of difficulty or inconvenience, or attended with risk, arrangements should be made by Collectors for substituting sale of stamps by licensed vendors on discount. A discount of 1 per cent. may be allowed, to be increased to 1½ per cent. with the special sanction of the Board when Collectors may find this to be necessary. The number of non-official vendors in each district should be at least 5 to every 100,000 of the population.—*Board's Pro.*, 5th September 1884, No. 3118.

A stamp vendor is bound to sell stamps at his place of vend from 10 to 5 o'clock on working days; but there is no prohibition against his selling on Sundays and holidays also or at places other than his usual place of vend.—*Board's Pro.*, 12th November 1884, No. 3944.

15. The registration under the Registration Act of engagements taken from licensed vendors under the subsidiary rules is optional. Where the business done however is extensive, Collectors may at their discretion require registration. The cost must be borne by the vendor.

16. Special remaneration is to be given to official vendors in very exceptional cases only.

8th November 1864; 10th October 1867; 10th October 1867; 8th March 1869; 8th October 1872, No. 1984; 4th April 1873, No. 528; 2nd June 1873, No. 913; Circular Memorandum, 3rd June 1873, No. 758; G.O., 27th October 1873, No. 1191; 11th November 1878, No. 2385; 25th March 1874, No. 674.

SEPARATE REVENUE—STAMPS.

Simla, the 18th April 1879.

No. 195.—In exercise of the powers conferred by Section 35 of the Court Fees Act, 1870, and in continuation of the Notification No. 1314, dated the 28th June 1878, the President in Council is pleased to reduce to one anna the fee chargeable under the said Act on every application for the return of exhibits filed with petitions presented to a Collector in accordance with the provisions of sections 17 and 19 of the Bengal License Act, 1878.

Rules for the issue of ex-officio licenses to Postal officials for the sale of non-judicial (b) and Court-fee (b) Stamps.

The following is the text of the rules prescribed by Government for the sale of non-judicial stamps by postmasters, sub-postmasters, and branch postmasters licensed for the purpose.

Collectors of Districts or other officers empowered by the Board of Revenue or Government may, at their discretion, grant licenses to officials in charge of Post offices to sell non-judicial (b) and Court-fee (b) stamps.

2. The licenses will be issued on the application of the officials concerned submitted through their immediate superiors, i.e., a Superintendent of Post offices or a postmaster of the first class, as the case may be.

3. Postmasters, sub-postmasters and branch postmasters will be licensed by their official designation and not by name. (a) The engagement to be executed by them will likewise be drawn up in their official designation and be signed by them. (a)

4. Postal officials licensed to sell non-judicial (b) and Court-fee (b) stamps shall be subject in all respects to the rules and regulations applicable to licensed private vendors and should purchase the stamps required by them for sale from their own private funds.

(G.O., dated 14th July 1893, No. 626, Revenue.)

Board's Proceedings, 5th August 1893, No. 345 (Separate Revenue.)

(a) Do, 8th Sept. 1893, " 519 (do.)

(b) Do, 15th June 1894, " 229 (do.)

5. The stamps kept for sale, the collections realized therefrom, and all registers and papers connected therewith should on no account be placed in any of the receptacles of the Post office or in the room in which the work of the Post office is conducted, but should be kept apart, the licensee in each case making his own arrangements for the purpose.

6. All correspondence connected with the purchase and the sale of the stamps being purely private, the usual postage chargeable thereon should be paid by the licensee from his private funds.

7. A license issued in the official designation of a Postal official will, in the event of his transfer or departure on leave, be transferable to his successor or *locum tenens*; (c) but the latter should execute a separate duly stamped engagement. (c) It will be compulsory on the relieving official to continue the sale and take over the stock of unsold stamps (not spoiled or rendered unfit for use) remaining with his predecessor, at its value minus the discount allowed thereon at the time of purchase. Any official who is not in a position so to take over the stamps and pay for them *forthwith* will not be appointed either temporarily or permanently to succeed an official who has been licensed to sell stamps. But if after taking over the stamps, an official permanently appointed should wish to discontinue the sale, he should, before doing so, get the license cancelled in the ordinary course through his immediate superior, i.e., a Superintendent of Post offices or a Postmaster of the first class.

8. In cases where the permanent official is absent only for a short time, his *locum tenens* should take over from his predecessor a stock of stamps sufficient for sale during the period of his incumbency, at cost price less discount.

9. If the out-going Postmaster should have no stock on hand, the in-coming Postmaster should, without any loss of time, buy the necessary supply from the nearest treasury.

COURT FEES.

SCHEDULE I ACT VII of 1870.—*Ad valorem Fees.*

Number.	PROPER FEE.
When the amount or value of the subject-matter in dispute does not exceed five rupees...	Six annas.
When such amount or value exceeds five rupees, for every five rupees or part thereof, in excess of five rupees, up to one hundred rupees.....	Six annas.
When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees up to one thousand rupees.....	Twelve annas.
When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.....	Five rupees.
When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.....	Ten rupees.
When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.....	Fifteen rupees.
When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.....	Twenty rupees.
When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.....	Twenty rupees.
When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.....	Twenty-five rupees.
Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	

(c) Board's Proceedings, 17th May 1895, No. 207 (Separate Revenue.)

*To ascertain the proper fee leviable on the institution of a suit, see the table annexed to this schedule.

SCHEDULE I—contd.

Ad valorem Fees—contd.

NUMBER.	PROPER FEE.
2. [*] Plaint [†] in a suit for possession [‡] under the Specific Relief Act, 1877, section 9.†	{ A fee of one-half the amount prescribed in the foregoing scale.
8. [Repealed by Act VIII of 1871.]	
4. Application for review of judgment,† if presented on or after the ninetieth day from the date of the decree.	{ The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment,† if presented before the ninetieth day from the date of the decree.	{ One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court other than a High Court, or by the presiding officer of any Revenue Court or office, or by any other Judicial or Executive Authority,—
	(a)—If the amount or value of the subject-matter is fifty or less than fifty rupees.....
	(b)—If such amount or value exceeds fifty rupees.....
	When such judgment or order is passed by a High Court.....
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court,—
	(a)—If the amount or value of the subject-matter of the suit wherein such decree or order is made, is fifty or less than fifty rupees.....
	(b)—If such amount or value exceeds fifty rupees.....
	When such decree or order is made by a High Court.....
8. Copy of any document liable to stamp-duty under the Indian Stamp Act I. of 1879,§ when left by any party to a suit or proceeding in place of the original withdrawn.	(a)—When the stamp-duty chargeable on the original does not exceed eight annas.
	(b)—In any other case.....

* Words repealed by Act XX of 1870 are omitted.

† These words were substituted for the original words by Act XII of 1891.

‡ As to application for review of Judgment, see Act XIV of 1882, s. 623 (for Act XIV of 1869, see revised edition as modified up to 1st July 1888, published by the Legislative Department).

§ The reference to Act XVII of 1869 is altered in accordance with Act I of 1879, s. 2 printed, General Acts, 1877 to 1881, Ed. 1884, p. 267.

SCHEDULE I—contd.

Ad valorem Fees—contd.

NUMBER.	PROPER FEE.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words. } Eight annas.
10. [Repealed by Act VIII of 1890.]	
11. *Probate of a Will or letters of administration with or without Will annexed.	If the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees. Two per centum on such amount or value provided that when, after the grant of a certificate under the Succession Certificate Act, VII of 1889, or any enactment repealed by that Act, or under the Regulation of the Bombay Code No. VIII of 1827, (b) in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.
12. *Certificate under the Succession Certificate Act VII of 1889.	In any case ... Two per centum on the amount or value of any debt or security specified in the certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.
NOTE.—1. The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for so far as such amount can be ascertained.	
NOTE.—2. Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.	
12. *A. Certificate under the Regulation of the Bombay Code No. VIII of 1827.†	1. As regards debts and securities, the same fee as would be payable in respect of a certificate under the Succession Certificate Act, VII of 1889, or in respect of an extension of such a certificate, as the case may be, and
	2. As regards other property in respect of which the certificate is granted, two per centum on so much of the amount or value of such property as exceeds one thousand rupees.

* The articles 11, 12, and 12A here printed were substituted for the original articles 11 and 12 by Act VII of 1869, s. 13 (b).

† Printed, Bombay Code, Ed. 1880, p. 7.

SCHEDULE I—*concl'd.*
Ad valorem Fees—concl'd.

NUMBER.	PROPER FEE
13. *Application to the Chief Court or the Court of the Financial Commissioner of the Punjab for the exercise of its revisional jurisdiction under section 622 of the Code of Civil Procedure†.	When the amount or value of the subject-matter does not exceed twenty-five rupees. Two rupees. When such amount or value exceeds twenty-five rupees. The fee leviable on a Memorandum of appeal.
14. †Application to the Court of the Recorder of Rangoon for the exercise of the revisional jurisdiction of a High Court over the Court of Small Causes of Rangoon under section 622 of the Code of Civil Procedure† or section 25 of the Provincial Small Cause Courts Act, 1887.‡	When the amount or value of the subject-matter does not exceed twenty-five rupees. Two rupees. When such amount or value exceeds twenty-five rupees. The fee leviable on a Memorandum of appeal.

XIV. of 1882.

XIV. of 1882.

IX. of 1887.

SCHEDULE.

Table of rates of *ad valorem* Fees leviable on the institution of Suits.

When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.	When the amount or value of the subject-matter exceeds	But does not exceed	Proper Fee.
Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs. A.	Rs.	Rs.	Rs. A.
5	10	6	190	200	15 0	430	440	35 12
10	15	7	200	210	15 12	440	450	37 8
15	20	8	210	220	16 0	450	460	38 4
20	25	9	220	230	16 6	460	470	39 0
25	30	10	230	240	17 0	470	480	39 6
30	35	11	240	250	17 6	480	490	40 2
35	40	12	250	260	18 0	490	500	40 8
40	45	13	260	270	18 6	500	510	41 4
45	50	14	270	280	19 0	510	520	42 0
50	55	15	280	290	19 6	520	530	42 6
55	60	16	290	300	20 0	530	540	43 2
60	65	17	300	310	20 6	540	550	43 8
65	70	18	310	320	21 0	550	560	44 4
70	75	19	320	330	21 6	560	570	45 0
75	80	20	330	340	22 0	570	580	45 6
80	85	21	340	350	22 6	580	590	46 2
85	90	22	350	360	23 0	590	600	46 8
90	95	23	360	370	23 6	600	610	47 4
95	100	24	370	380	24 0	610	620	48 0
100	110	25	380	390	24 6	620	630	48 6
110	120	26	390	400	25 0	630	640	49 2
120	130	27	400	410	25 6	640	650	49 8
130	140	28	410	420	26 0	650	660	50 4
140	150	29	420	430	26 6	660	670	51 0
150	160	30	430	440	27 0	670	680	51 6
160	170	31	440	450	27 6	680	690	52 2
170	180	32	450	460	28 0	690	700	52 8
180	190	33	460	470	28 6	700	710	53 4
190	200	34	470	480	29 0	710	720	54 0
						720	730	54 6
						730	740	55 2
						740	750	55 8
						750	760	56 4
						760	770	57 0
						770	780	57 6

* Inserted by Act XVIII of 1884, s. 71, printed, Punjab Code, Ed. 1888, p. 255.

† For Act XIV of 1882, see the revised edition as modified up to 1st July 1888, published by the Legislative Department.

‡ Inserted by Act XI of 1889, s. 81, printed, Burma Code, Ed. 1889, p. 330.

Printed, General Acts, 1885-88, Ed. 1889, p. 128.

SCHEDULE—*concl'd.*Table of rates of *ad valorem* Fees, &c.—*concl'd.*

When the amount or value of the subject-matter ex- ceeds	But does not ex- ceed	Proper Fee.	When the amount or value of the subject-matter ex- ceeds	But does not ex- ceed	Proper Fee.	When the amount or value of the subject-matter ex- ceeds	But does not ex- ceed	Proper Fee.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
770	780	58 8	6,000	6,250	325	1,05,000	1,10,000	1,475
780	790	59 4	6,250	6,500	335	1,10,000	1,15,000	1,500
790	800	60 0	6,500	6,750	345	1,15,000	1,20,000	1,525
800	810	60 12	6,750	7,000	355	1,20,000	1,25,000	1,550
810	820	61 3	7,000	7,250	365	1,25,000	1,30,000	1,575
820	830	62 0	7,250	7,500	375	1,30,000	1,35,000	1,600
830	840	63 0	7,500	7,750	385	1,35,000	1,40,000	1,625
840	850	63 12	7,750	8,000	395	1,40,000	1,45,000	1,650
850	860	64 8	8,000	8,250	405	1,45,000	1,50,000	1,675
860	870	65 4	8,250	8,500	415	1,50,000	1,55,000	1,700
870	880	66 0	8,500	8,750	425	1,55,000	1,60,000	1,725
880	890	66 12	8,750	9,000	435	1,60,000	1,65,000	1,750
890	900	67 8	9,000	9,250	445	1,65,000	1,70,000	1,775
900	910	68 4	9,250	9,500	455	1,70,000	1,75,000	1,800
910	920	69 0	9,500	9,750	465	1,75,000	1,80,000	1,825
920	930	69 12	9,750	10,000	475	1,80,000	1,85,000	1,850
930	940	70 8	10,000	10,250	490	1,85,000	1,90,000	1,875
940	950	71 4	10,250	10,500	505	1,90,000	1,95,000	1,900
950	960	72 0	10,500	10,750	520	1,95,000	2,00,000	1,925
960	970	72 12	10,750	11,000	535	2,00,000	2,05,000	1,950
970	980	73 8	11,000	11,250	550	2,05,000	2,10,000	1,975
980	990	74 4	11,250	11,500	565	2,10,000	2,15,000	2,000
990	1,000	75 0	11,500	11,750	580	2,15,000	2,20,000	2,025
1,000	1,100	80 0	11,750	12,000	595	2,20,000	2,25,000	2,050
1,100	1,200	85 0	12,000	12,250	610	2,25,000	2,30,000	2,075
1,200	1,300	90 0	12,250	12,500	625	2,30,000	2,35,000	2,100
1,300	1,400	95 0	12,500	12,750	640	2,35,000	2,40,000	2,125
1,400	1,500	100 0	12,750	13,000	655	2,40,000	2,45,000	2,150
1,500	1,600	105 0	13,000	13,250	670	2,45,000	2,50,000	2,175
1,600	1,700	110 0	13,250	13,500	685	2,50,000	2,55,000	2,200
1,700	1,800	115 0	13,500	13,750	700	2,55,000	2,60,000	2,225
1,800	1,900	120 0	13,750	14,000	715	2,60,000	2,65,000	2,250
1,900	2,000	125 0	14,000	14,250	730	2,65,000	2,70,000	2,275
2,000	2,100	130 0	14,250	14,500	745	2,70,000	2,75,000	2,300
2,100	2,200	135 0	14,500	14,750	760	2,75,000	2,80,000	2,325
2,200	2,300	140 0	14,750	15,000	775	2,80,000	2,85,000	2,350
2,300	2,400	145 0	15,000	15,250	790	2,85,000	2,90,000	2,375
2,400	2,500	150 0	15,250	15,500	805	2,90,000	2,95,000	2,400
2,500	2,600	155 0	15,500	15,750	820	2,95,000	3,00,000	2,425
2,600	2,700	160 0	15,750	16,000	835	3,00,000	3,05,000	2,450
2,700	2,800	165 0	16,000	16,250	850	3,05,000	3,10,000	2,475
2,800	2,900	170 0	16,250	16,500	865	3,10,000	3,15,000	2,500
2,900	3,000	175 0	16,500	16,750	880	3,15,000	3,20,000	2,525
3,000	3,100	180 0	16,750	17,000	895	3,20,000	3,25,000	2,550
3,100	3,200	185 0	17,000	17,250	910	3,25,000	3,30,000	2,575
3,200	3,300	190 0	17,250	17,500	925	3,30,000	3,35,000	2,600
3,300	3,400	195 0	17,500	17,750	940	3,35,000	3,40,000	2,625
3,400	3,500	200 0	17,750	18,000	955	3,40,000	3,45,000	2,650
3,500	3,600	205 0	18,000	18,250	970	3,45,000	3,50,000	2,675
3,600	3,700	210 0	18,250	18,500	985	3,50,000	3,55,000	2,700
3,700	3,800	215 0	18,500	18,750	1,000	3,55,000	3,60,000	2,725
3,800	3,900	220 0	18,750	19,000	1,015	3,60,000	3,65,000	2,750
3,900	4,000	225 0	19,000	19,250	1,030	3,65,000	3,70,000	2,775
4,000	4,100	230 0	19,250	19,500	1,045	3,70,000	3,75,000	2,800
4,100	4,200	235 0	19,500	19,750	1,060	3,75,000	3,80,000	2,825
4,200	4,300	240 0	19,750	20,000	1,075	3,80,000	3,85,000	2,850
4,300	4,400	245 0	20,000	20,250	1,090	3,85,000	3,90,000	2,875
4,400	4,500	250 0	20,250	20,500	1,105	3,90,000	3,95,000	2,900
4,500	4,600	255 0	20,500	20,750	1,120	3,95,000	4,00,000	2,925
4,600	4,700	260 0	20,750	21,000	1,135	4,00,000	4,05,000	2,950
4,700	4,800	265 0	21,000	21,250	1,150	4,05,000	4,10,000	2,975
4,800	4,900	270 0	21,250	21,500	1,165	4,10,000	4,15,000	3,000
4,900	5,000	275 0	21,500	21,750	1,180	4,15,000	4,20,000	3,025
5,000	5,100	280 0	21,750	22,000	1,195	4,20,000	4,25,000	3,050
5,100	5,200	285 0	22,000	22,250	1,210	4,25,000	4,30,000	3,075
5,200	5,300	290 0	22,250	22,500	1,225	4,30,000	4,35,000	3,100
5,300	5,400	295 0	22,500	22,750	1,240	4,35,000	4,40,000	3,125
5,400	5,500	300 0	22,750	23,000	1,255	4,40,000	4,45,000	3,150
5,500	5,600	305 0	23,000	23,250	1,270	4,45,000	4,50,000	3,175
5,600	5,700	310 0	23,250	23,500	1,285	4,50,000	4,55,000	3,200
5,700	5,800	315 0	23,500	23,750	1,300	4,55,000	4,60,000	3,225
5,800	5,900	320 0	23,750	24,000	1,315	4,60,000	4,65,000	3,250
5,900	6,000	325 0	24,000	24,250	1,330	4,65,000	4,70,000	3,275
6,000	6,100	330 0	24,250	24,500	1,345	4,70,000	4,75,000	3,300
6,100	6,200	335 0	24,500	24,750	1,360	4,75,000	4,80,000	3,325
6,200	6,300	340 0	24,750	25,000	1,375	4,80,000	4,85,000	3,350
6,300	6,400	345 0	25,000	25,250	1,390	4,85,000	4,90,000	3,375
6,400	6,500	350 0	25,250	25,500	1,405	4,90,000	4,95,000	3,400
6,500	6,600	355 0	25,500	25,750	1,420	4,95,000	5,00,000	3,425
6,600	6,700	360 0	25,750	26,000	1,435	5,00,000	5,05,000	3,450
6,700	6,800	365 0	26,000	26,250	1,450	5,05,000	5,10,000	3,475
6,800	6,900	370 0	26,250	26,500	1,465	5,10,000	5,15,000	3,500
6,900	7,000	375 0	26,500	26,750	1,480	5,15,000	5,20,000	3,525
7,000	7,100	380 0	26,750	27,000	1,495	5,20,000	5,25,000	3,550
7,100	7,200	385 0	27,000	27,250	1,510	5,25,000	5,30,000	3,575
7,200	7,300	390 0	27,250	27,500	1,525	5,30,000	5,35,000	3,600
7,300	7,400	395 0	27,500	27,750	1,540	5,35,000	5,40,000	3,625
7,400	7,500	400 0	27,750	28,000	1,555	5,40,000	5,45,000	3,650
7,500	7,600	405 0	28,000	28,250	1,570	5,45,000	5,50,000	3,675
7,600	7,700	410 0	28,250	28,500	1,585	5,50,000	5,55,000	3,700
7,700	7,800	415 0	28,500	28,750	1,600	5,55,000	5,60,000	3,725
7,800	7,900	420 0	28,750	29,000	1,615	5,60,000	5,65,000	3,750
7,900	8,000	425 0	29,000	29,250	1,630	5,65,000	5,70,000	3,775
8,000	8,100	430 0	29,250	29,500	1,645	5,70,000	5,75,000	3,800
8,100	8,200	435 0	29,500	29,750	1,660	5,75,000	5,80,000	3,825
8,200	8,300	440 0	29,750	30,000	1,675	5,80,000	5,85,000	3,850
8,300	8,400	445 0	30,000	30,250	1,690	5,85,000	5,90,000	3,875
8,400	8,500	450 0	30,250	30,500	1,705	5,90,000	5,95,000	3,900
8,500	8,600	455 0	30,500	30,750	1,720	5,95,000	6,00,000	3,925
8,600	8,700	460 0	30,750	31,000	1,735	6,00,000	6,05,000	3,950
8,700	8,800	465 0	31,000	31,250	1,750	6,05,000	6,10,000	3,975
8,800	8,900	470 0	31,250	31,500	1,765	6,10,000	6,15,000	4,000
8,900	9,000	475 0	31,500	31,750	1,780	6,15,000	6,20,000	4,025
9,000	9,100	480 0	31,750	32,000	1,795	6,20,000	6,25,000	4,050
9,100	9,200	485 0	32,000	32,250	1,810	6,25,000	6,30,000	4,075
9,200	9,300	490 0	32,250	32,500	1,825	6,30,000	6,35,000	4,100
9,300	9,400	495 0	32,500	32,750	1,840	6,35,000	6,40,000	4,125
9,400	9,500	500 0	32,750	33,000	1,855	6,40,000	6,45,000	4,150
9,500	9,600	505 0	33,000	33,250	1,870	6,45,000	6,50,000	4,175
9,600	9,700	510 0	33,250	33,500	1,885	6,50,000	6,55,000	4,200
9,700	9,800	515 0	33,500	33,750	1,900	6,55,000	6,60,000	4,225
9,800	9,900	520 0	33,750	34,000	1,915	6,60,000	6,65,000	4,250
9,900	10,000	525 0	34,000	34,250	1,930	6,65,000	6,70,000	4,275
10,000	10,100	530 0	34,250	34,500	1,945	6,70,000	6,75,000	4,300
10,100	10,200	535 0	34,500	34,750	1,960	6,75,000	6,80,000	4,325
10,200	10,300	540 0	34,750	35,000	1,975	6,80,000	6,85,000	4,350
10,300	10,400	545 0	35,000	35,250	1,990	6,85,000	6,90,000	4,375
10,400	10,500	550 0	35,250	35,500	2,005	6,90,000	6,95,000	4,400
10,500	10,600	555 0	35,500	35,750	2,020	6,95,000	7,00,000	4,425
10,600	10,700	560 0	35,750	36,000	2,035	7,00,000	7,05,000	4,450
10,700	10,800	565 0	36,000	36,250	2,050	7,05,000	7,10,000	4,475
10,800	10,900	570 0	36,250	36,500	2,			

SCHEDULE II.

Fixed Fees.

NUMBER.	PROPER FEE.
1. Application or petition.	(a)—When presented to any officer of the Customs or Excise Department or to any Magistrate by any person in connection with the Government, and when the subject-matter of such application relates exclusively to those dealings; or when presented to any officer of Land Revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement; or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement; or when presented to any Civil Court other than a principal Civil Court of original jurisdiction,* or to any Court of Small Causes constituted under the Provincial Small Cause Courts Act, 1887,† or under the Bengal, North-Western Provinces, and Assam Civil Courts Act, 1887 section 25, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees; or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or Office. (b)—When containing a complaint or charge of any offence other than an offence for which Police officers may, under the Code of Criminal Procedure, 1892, arrest without warrant, and presented to any Criminal Court; or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act; or to deposit in Court revenue or rent;

* Words repealed by Act XIII of 1889 are omitted.

† The reference to Act XI of 1865 is altered in accordance with Act IX of 1887, s. 2 (3), printed in General Acts, 1885-88, Ed. 1889, p. 128.

‡ The reference to Act XVI of 1868, s. 20, is altered in accordance with Act XII of 1887. See s. 2 of that Act.

SCHEDULE II—contd.

Fixed Fees—contd.

NUMBER.	PROPER FEE.
1. Application or petition—contd.	or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant. } Eight annas. (c)—When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division and not otherwise provided for by this Act. } One rupee.
2. Application for leave to sue as a pauper.....	(d)—When presented to a High Court Two rupees. Eight annas.
3. Application for leave to appeal as a pauper...	(a)—When presented to a District Court..... One rupee. (b)—When presented to a Commissioner or a High Court..... Two rupees.
4. Plaint or memorandum of appeal in a suit to obtain possession under Act No. XVI of 1893,* or† the Mamlatdars' Courts Act, 1876. ‡	Eight annas.
5. Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.	.....
6. §Rail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1892,|| or the Code of Civil Procedure¶	Eight annas.
7. Undertaking under section 49 of the Indian Divorce Act.**	 Eight annas.
8. [Repealed by Act XII of 1891.]	
9. [Repealed by Act XII of 1891.]	

* Printed, Bombay Code, Ed. 1880, p. 50.

† These words were substituted for the original words by Act XII of 1891.

‡ Printed, Bombay Code, Ed. 1880, p. 545.

§ This article was substituted for the original article 6 by Act VI of 1889, s. 18 (2).

|| For Act X of 1882, see the revised edition as modified up to 15th December 1888, published by the Legislative Department.

¶ For Act XIV of 1882, see the revised edition as modified up to 1st July 1888, published by the Legislative Department.

** Printed, General Acts, 1867-76, Ed. 1887, p. 30.

SCHEDULE II—*contd.**Fixed Fees—contd.*

NUMBER		PROPER FEE.
10. Mukhtarnama Wakalatnama.	or When presented for the conduct of any one case— (a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) of this number.....	Eight annas.
	(b) to a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a Division, not being the Chief Revenue or Executive authority.....	One rupee.
	(c) to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive authority.....	Two rupees.
11. Memorandum of appeal when the appeal is not from an order rejecting a plaint or from a decree or an order having the force of a decree and is presented.....	(a) to any Civil Court other than a High Court, or to any Revenue Court or Executive officer other than the High Court or Chief Controlling Revenue or Executive authority..... (b) to a High Court or Chief Commissioner, or other Chief Controlling Executive or Revenue authority.....	Eight annas. Two rupees.
12. Caveat.		
13. Application under Act No. X of 1859,* section 26, or Bengal Act No. VI of 1862,† section 9, or Bengal Act No. VIII of 1869,‡ section 37.		Five rupees.
14. Petition in a suit under the Native Converts' Marriage Dissolution Act, XXI of 1866.§		
15. Plaint or memorandum of appeal in a suit to obtain possession of a wife.		
16. [Repealed by Act VI of 1869, s. 18 (1).]		

* Act X of 1859 was repealed in the Lower Provinces by Act VIII of 1885 and Bengal Act I of 1879; in the North-West Provinces by Act XVIII of 1873, and in the Central Provinces by Act IX of 1883.

† Bengal Act VI of 1862 was repealed by Act VIII of 1885, and Bengal Act I of 1879.

‡ Bengal Act VIII of 1869 was repealed by Act VIII of 1885.

§ Printed, General Acts, 1834-66, Ed. 1887, p. 568.

SCHEDULE II—*concl.**Fixed Fees—concl.*

NUMBER.	PROPER FEE.
17. Plaint or memorandum of appeal in each of the following suits:— i. To alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court. ii. To alter or cancel any entry in a register of the names of proprietors of revenue-paying estates: iii. To obtain a declaratory decree where no consequential relief is prayed: iv. To set aside an award: v. To set aside an adoption: vi. Every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.	
18. Application under section 523 of the Code of Civil Procedure.*	
19. Agreement under section 527 of the same Code.*	
20. Every petition under the Indian Divorce Act except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act.	
21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act,† XV of 1863.‡	

SCHEDULE III.

ENACTMENTS REPEALED.

[Repealed by Act XIV of 1870.]

[5th January 1871, No. 47.]

In exercise of the powers conferred by the Court Fees Act, 1870, the Governor-General of India in Council hereby remits throughout British India the fees with which bonds and other instruments executed by salaried officers of Government to secure the due performance of their duties are chargeable under that Act, Schedule II, No. 6.

[14th July 1871, No. 2004.]

In exercise of the powers vested in him by section 35 of "The Court Fees Act, 1870," the Governor-General in Council is pleased to remit in the whole of British India the

* The references to sections 326 and 328, respectively, to Act VIII of 1859 are altered in accordance with Act XIV of 1882. See s. 3 of that Act. (For Act XIV of 1882 see the revised edition as modified up to 1st July 1888, published by the Legislative Department).

† Printed, General Acts, 1867-76, Ed. 1887, p. 50.

‡ Do. do. 1834-66, Ed. 1887, p. 530.

fees chargeable under Schedule I., Article 11, of the said Act, in respect of Probate of Wills, or Letters of Administration in so far as such Wills or Letters of Administration relate to property which a deceased person was possessed of or entitled to, not beneficially, but as a trustee for any other person or persons:

Provided that this remission shall not extend to cases in which a trustee has the power of appointing or otherwise conferring a beneficial interest in the trust property.

31st January 1872, No. 889.

In exercise of the powers conferred by section 35 of the Court Fees Act VII of 1870, the Governor-General in Council is pleased to remit (with the exceptions noted at foot) all fees leviable under the first and second schedules of the said Act on plaints, petitions for execution, and memoranda of appeal filed in claims referred under Madras Regulation VI of 1831.

Exceptions.

Plaint or petition for execution A fee of 8 annas each.
Memoranda of appeal 2 rupees each.

28th February 1872, No. 404.

Under the provisions of section 27 of the Court Fees Act, 1870, the Governor in Council is pleased to prescribe the undermentioned rules to take effect from and after the 1st April 1872, in supersession of the rules laid down in para. 2 of the Notification of the Judicial Department under date the 26th April 1870, (published at pages 496 and 497 of the *Fort Saint George Gazette* for 1870), for regulating the use of stamps in payment of the commission and fees chargeable for the time being in the Madras Court of Small Causes:—

I.—The necessary stamps shall be provided by the parties liable to pay the commission and fees, and shall, in respect of the institution of suits, be affixed to the plaint in respect whereof such commission and fees are payable. The costs and fees payable in respect of warrants, subpoenas, second summonses, and all other processes whatsoever not being original summonses in reference to which it has not been customary to file, as part of the record, any written or printed document or paper whereon the stamp could be affixed, shall be paid as follows:—viz., the party requiring such process to be issued shall produce an application in writing and a stamp equal to the amount of costs and fees payable shall be affixed to such application. Such application shall be entitled in the cause or matter to which it relates, and shall specify shortly the object thereof, and shall be filed in the particular office of the Court to which it relates.

II.—In order that the terms of a document may not be defaced or obscured, the stamp affixed to it shall be of an amount corresponding, as nearly as practicable, with the amount of the stamp which such document requires. It shall be in the discretion of the Clerk of the Court to refuse to accept any document which shall bear an unnecessary number of stamps.

III.—Stamps of the value noted below will be required for the purposes of the Court:—

RS.	A.	RS.	A.	RS.	A.
0	0	2	0	8	0
0	1	3	0	9	0
0	2	4	0	10	0
0	4	5	0	20	0
0	8	6	0	30	0
1	0	7	0	50	0

IV.—Stamps will be sold by a licensed stamp vendor or by the assistants employed by him for that purpose in a stall or office situate within the premises of the Court, and by all other vendors authorized to sell Court Fees' stamps. The stamp vendor's office on the premises of the Court shall be open daily for the sale of stamps (except on such days as the Court shall not be sitting) between the hours of 10 A.M. and 5 P.M.

V.—A register shall be kept in the office of the Clerk of the Court by one of the clerks attached to that office, who shall be styled the Compromise Register-writer; and in this register shall be entered the particulars of cases compromised, and of cases in which costs have been remitted, either in whole or in part, by order of the Judges. It shall also be the duty of the Compromise Register-writer to make out the certificates for the payment of half and remitted costs. It shall be the duty of the Deputy Clerk of the Court to examine the certificates, and compare them with the original records and, if correct, to pass and initial the same for payment. The certificates, after being signed by the Clerk of the Court, will be paid by the stamp vendor of the Court, who will be provided by Government with a Permanent Advance Fund for the purpose of making these refunds. The stamp vendor will, from time to time, replenish this fund by drawing from the Deputy Collector of Madras the amount expended, delivering to him the certificates he has discharged. The Deputy Collector will hold these certificates as his vouchers for the amount disbursed by him to the stamp vendor. The Clerk of the Court will also furnish to the Deputy Collector of Madras, at the close of each month, a memorandum showing the number of, and the amount for which, certificates have been issued during the month.

Register of compromised suits, &c., to be kept.

order of the Judges. It shall also be the duty of the Compromise Register-writer to make out the certificates for the payment of half and remitted costs. It shall be the duty of the Deputy Clerk of the Court to examine the certificates, and compare them with the original records and, if correct, to pass and initial the same for payment. The certificates, after being signed by the Clerk of the Court, will be paid by the stamp vendor of the Court, who will be provided by Government with a Permanent Advance Fund for the purpose of making these refunds. The stamp vendor will, from time to time, replenish this fund by drawing from the Deputy Collector of Madras the amount expended, delivering to him the certificates he has discharged. The Deputy Collector will hold these certificates as his vouchers for the amount disbursed by him to the stamp vendor. The Clerk of the Court will also furnish to the Deputy Collector of Madras, at the close of each month, a memorandum showing the number of, and the amount for which, certificates have been issued during the month.

VI.—It shall be the duty of the Manager or Head Officer of the department in which applications are filed, with such aid as may be required under the immediate superintendence of the Clerk of the Court, to receive all documents and see that the blank space in them is not unnecessarily covered with stamps, description and values are affixed. The Manager shall grant a receipt or memorandum for every application filed.

Rules inapplicable to Counsel and Attorneys and to costs of references to High Court. VII.—These rules do not apply to fees payable to Counsel and Attorneys of the High Court in cases certified, or to the costs of references to the High Court.

22nd March 1872, No. 2135.

The Governor-General in Council is pleased to direct that the provisions of Financial Notification, No. 2004, dated 14th July 1871, shall have retrospective effect from the 1st day of April 1870, the date on which the Court Fees Act VII of 1870 came into force.

Fort St. George, 24th April 1872.

Under the authority vested in him by section 27, Act VII of 1870 (Court Fees), the Honorable the Governor in Council prescribes the following rules for the supply, use and renewal of Court Fee stamps for general observance:—

Central depôts for the supply of Court Fee stamps shall be constituted:—

I. At the office of the Superintendent of Stamps.
II. At all district and taluk treasuries, and shall be supplied with stamps by the Superintendent of Stamps.

2. Sub-depôts, subordinate to the central depôts, shall be constituted at such places and in such offices as the Government, through the Board of Revenue, may from time to time determine, and shall be supplied with stamps from the central depôt to which they are subordinate.

3. Provided that Court Fee labels shall not be supplied to licensed vendors for sale at any place within a reasonable distance of which the labels can be obtained from an *ex-officio* vendor, and that licensed vendors shall not be allowed more than one per cent. discount for the sale of Court Fee labels.

4. The stamp used to denote any fee under the Court Fees Act shall be a stamp of value equal to the fee required, or in cases when there is no stamp of the exact value, then the first stamp shall be of the next lower available value, and the balance shall be made up by stamps of smaller value similarly selected.

5. If any person possesses any Court Fee stamp, which has become spoiled or unfit for use as hereinafter mentioned, the Collector of the district in which the stamp has been purchased may, upon application made to him within six months after such purchase, and upon delivery to him of such stamp, refund the amount paid to Government for the same, whether by the applicant or by any other person; or, in case the possessor of the stamp so spoiled or unfit for use, desire to be supplied with Court Fee stamps of similar or equal value, the Collector may cause such stamps to be delivered to him or his agent.

Court Fee stamps shall be held to be spoiled or unfit for use within the meaning of this rule:—

(1st) when by accident happening to the same before they have been submitted to any Court or public officer, they are rendered unfit for use;

(2nd) or when because of some error in the drawing up or copying of any writing to which the said stamps are affixed, the said writing is rendered of no avail;

(3rd) or when any stamp has been filed in any Court or before any public officer, and cancelled accordingly, and it is afterwards discovered that such stamp has been required by mistake, and that a stamp of less value ought to have been required and certificate to that effect is issued by the said Court or public officer. In this last case the Collector may grant a refund of the excess value if application is made within six months after date of delivery of the certificate to the holder.

6. Under section 34 of the Court Fees Act, the rules and subsidiary rules published under section 45 of the General Stamp Act apply equally to transactions relating to Court Fees' stamps: Provided that separate accounts shall be kept and separate returns made for Court Fees' labels.

3rd October 1872, No. 3307.

In exercise of the powers conferred by section 35 of the Court Fees Act, VII of 1870, the Governor-General in Council is pleased to remit all fees leviable under the said Act on copies of judgments or decisions passed on claims preferred under the provisions of Madras Regulation VI of 1831.

17th January 1873, No. 302.

In exercise of the powers conferred by section 35 of the Court Fees Act, VII of 1870, the Governor-General in Council is pleased to remit the fees chargeable under the said Act on all petitions of appeal presented to Revenue officers in accordance with section 55 of the Madras Act IV of 1871.

17th April 1873, No. 2504.

In continuation of Financial Notification, No. 2025, dated the 15th August 1872, published on page 782 of Part I. of the *Gazette of India* of the 17th idem, the Governor-General in Council is pleased to notify that, in cases in which stamp duty has been paid

on Probates or Letters of Administration in respect of the gross assets of the estates of deceased persons, refunds of the duty may be made by the Chief Executive Revenue authority under the Local Governments in each Presidency or Province, if he thinks right, in respect of such portion of the assets as is actually applied in discharging the debts of the deceased.

5th June 1873, No. 451.

In every case in which the fee payable on the institution of a suit to enhance the rent of a tenant having a right of occupancy would exceed the sum of eight annas, whether such suit be brought against the tenant separately under Act X. of 1853 or against several tenants collectively under Section 11 of Act XIV of 1853; provided that such suit is brought on or before the 1st day of May of the year following the agricultural year in which the revised assessments take effect in respect of the land on which the enhancement is sought.

Reduced to 8 annas.

22nd August 1873, No. 2509.

The Governor-General in Council is pleased to rule that when a plaintiff, disclosing a reasonable case on the merits, is presented to any Civil Court in such a form that the Judge rejects, not for any substantial defect, but on account of an entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case, in another form, against the same defendant or defendants, the value of the stamp on the plaint shall be refunded on presentation of an application to the Collector of the District in which the Civil Court is situated, together with a certificate from the Judge who rejected the plaint, that it was rejected under the circumstances above described, and that the value of the stamp should in his opinion be refunded.

19th December 1873, No. 3816.

In exercise of the powers conferred by section 35 of the Court Fees Act, VII of 1870, the Governor-General in Council is pleased to remit the fees chargeable on applications presented to a Collector for refund of the amount paid to Government for stamped paper which has become spoiled or unfit for use, or is no longer required for use, and on applications for renewal of stamped paper which has become spoiled or unfit for use.

No. 801.—In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, reduces to eight annas the fee payable—

- (a) on the plaint in every suit hereafter instituted in the Province of Oudh to obtain a declaratory decree in respect of an under-proprietory tenure where no consequent relief is prayed;
- (b) on every appeal hereafter presented in any such suit, whether instituted before or after the date of this Notification.

20th February 1874, No. 1298.

In exercise of the powers conferred by section 35 of the Court Fees Act, VII. of 1870, remits the whole of the fees chargeable on applications in writing relating exclusively to the purchase of salt, the property of Government.

6th March 1874, No. 1511.

In exercise of the powers conferred by section 35 of the Court Fees Act, VII of 1870, remits the whole of the fees chargeable under Schedule I of the said Act, on plaints in summary suits brought before Collectors under Madras Act No. VIII of 1865.

24th April 1874, No. 2623.

(a) Whenever a grant of probate or letters of administration shall have been made in respect of any property forming part of an estate, the amount of fees then actually paid under the said Act, shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

(b) Whenever a grant of Probate or Letters of Administration shall have been made in respect of any property belonging to an estate, no fee shall be chargeable under the said Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

(c) This Notification applies to the whole of British India.

3rd July 1874, No. 4193.

The fees chargeable on—

- (a) Copies of Village Settlement records furnished to landholders and cultivators during the currency or at the termination of Settlement operations.
- (b) List of fields extracted from Village Settlement records for the purpose of being filed with the petitions of plaints in Settlement Courts.

Exempted.

2. Nothing in this Notification applies to—

- (a) Copies of Judicial Proceedings.
- (b) Copies of Village Settlement records (other than lists of fields extracted as aforesaid) which may be filed in any Court or Office.

31st July 1874, No. 4635.

In exercise of the powers conferred by the Court Fees Act, 1870, section 35, the Governor-General in Council is pleased to declare that throughout the territories

subject to the Governor of Fort Saint George in Council, the fees payable in suits by Government ryots for the recovery of land sold for arrears of revenue, shall be reduced to the amount which would be payable if the value of the subject-matter were only the rent of the land payable for the year next before the date of representing the plaint.

5th February 1875, No. 855.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to make the following remission:—

Whenever upon payment of the full fee chargeable under the said Act, a certificate of administration has been granted under Act XI of 1858, or Act XX of 1864, and a fresh certificate is for any reason subsequently granted in respect of the same estate, no fees shall be chargeable upon the fresh certificate so granted.

(STAMPS.)

Fort St. George Gazette, dated 31st July 1877, No. 2041, page 485.

In exercise of the powers conferred by section 35 of the Court Fees Act, VII of 1870, and in supersession of the Notification in the Financial Department, No. 4366, dated 31st October 1870, the Governor in Council is pleased to remit the fees chargeable under the said Act in respect of—

1st.—Copies of all documents furnished under the orders of any Court or Magistrate to any Government, Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of Government before any Criminal Court.

2nd.—Copies of all documents which any such Advocate, Pleader, or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate or may consider necessary for the purpose of advising the Government in connection with any criminal proceeding.

3rd.—Copies of judgments and depositions required by officers of the Police Department for conducting appeals on behalf of Government before any Criminal Courts.

Fort St. George Gazette, dated 7th August 1877, No. 2127, page 510.

The 27th July 1877.

In exercise of the powers conferred by section 35 of the Court Fees Act of 1870, the Governor in Council is pleased to declare that the fee chargeable under the said Act on plaints filed in suits for possession of immovable property under section 9 of the Special Relief Act No. I, 1877, shall be one-half of the amount prescribed in the scale of fees or plaints mentioned in Schedule I, Article I, of the Court Fees Act.

Fort St. George Gazette, dated 7th May 1878, No. 170, page 267.

SEPARATE REVENUE—STAMPS

The 26th April 1878.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to reduce to one anna the Court Fee payable under the said Act for a petition to the Collector for relief under section 13 of the Madras Trade License Act, 1876.

27th June 1879, No. 1446.

The fee chargeable for copies of orders which the Collector is required to furnish under section 14 of Madras Act III of 1878.

Exempted.

22nd November 1879, No. 3967.

The fee payable on appeals from orders issued by the Civil Courts under section 244 of the Code of Civil Procedure.

Limited to the amounts chargeable under Article II, Schedule II, of the Court Fees Act.

27th March 1880, No. 1481.

The fees chargeable on security bond for keeping of the peace by, or good behaviour of person other than the executants.

Exempted.

21st May 1881, No. 869.

The fees payable under Schedule II, Article 1 (c) of the Court Fees Act, on an application or petition presented to a Chief Commissioner when such application or petition is accompanied by a petition to the Government of India, and contains merely a request that such petition may be forwarded to the Government of India.

Exempted.

24th June 1881, No. 1361.

The fees payable under clauses 6, 7 and 9 of Schedule I of the Court Fees Act, on copies furnished by the Civil and Criminal Courts for the private use of persons applying for them.

Exempted.

The above Notification shall not be deemed to exempt copies furnished thereunder from the payment of fees chargeable on such copies when filed, exhibited, or recorded in any Court of Justice, or received by any public officer.

16th February 1888, No. 849.

The fees payable under clause (a), paragraph 4, and clause (b), paragraph 2, of Article 1, Schedule II of Act VII of 1870, annexed to the said Act, on applications for orders for the payment of deposits in cases in which the deposit does not exceed Rs. 25 in amount, provided that the application is made within three months of the date on which the deposit first became payable to the party making the application.

Exempted.

SIMLA, the 18th April 1888, No. 361.

In exercise of the powers conferred by sections 26 and 35 of the Court Fees Act, 1870, and of all other powers enabling him in this behalf; and in supersession of Notification by the Government of India in the Financial Department, No. 1520, dated 6th March 1875, and all other Notifications on the subject, the Governor-General in Council is pleased to issue the following directions:—

I. When in any case the fee chargeable under the said Act is less than Rs. 10, such fee shall be denoted by adhesive stamps only. Such adhesive stamps shall either be the adhesive stamps bearing the words "Court Fees," at present in use, or adhesive stamps of any different shape, size, or pattern, bearing the words "Court Fees," which may hereafter be issued for use, in supersession of, or in addition to, the adhesive stamps now in use.

II. When in any case the fee chargeable under the said Act amounts to or exceeds Rs. 10, such fee shall be denoted by impressed stamps bearing the words "Court Fees," adhesive stamps being only employed to make up fractions of less than Rs. 10.

III. If in any case the amount of fee chargeable under the said Act involves a fraction of an anna, such fraction shall be remitted.

IV. This Notification shall take effect on and after the 1st June 1888 (vide *Fort St. George Gazette*, dated 8th May 1888, Part I, page 307).

Ootacamund, 19th May 1888, No. 76.

In exercise of the powers conferred by section 27 of the Court Fees Act, 1870, and in modification of the Notification published at page 847 of the *Fort St. George Gazette*, dated the 30th April 1872, and of all other Notifications on the subject, the Right Honorable the Governor in Council is pleased to issue the following rules:—

I. When, in the case of fees amounting to less than Rs. 10, the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp, or if a required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values, which may be required to make up the exact amount of the fee.

II. When, in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available, which may be required to make up the exact amount of the fee in combination with adhesive stamps to make up fractions of less than Rs. 10.

III. Any adhesive stamps which may be used under rule 2 shall be affixed to the impressed stamp of the highest value employed in denoting the fee.

IV. When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court Fees Act, a portion of the subject-matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.

V. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamps, so much plain paper may be joined thereto as may be necessary for the complete writing of the document; and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document.

VI. In the blank space left in the adhesive stamps the vendor shall insert the name of the purchaser, the date of sale, and his own ordinary signature.

This Notification shall take effect on and after the 1st June 1888 (vide *Fort St. George Gazette*, dated 22nd May 1888, Part I, page 322).

CALCUTTA, the 1st February 1884, No. 690.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Honorable the President in Council is pleased to direct that, when a part of an estate paying annual revenue to Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue, the Court Fee payable on the institution of a suit for the possession of a fractional share of that part shall not exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the share.

NOTIFICATION.

SIMLA, the 9th September 1884, No. 3319.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to remit the Court Fees payable, under clauses 6, 7 and 9 of Schedule I of the Act, on copies furnished by the Revenue Courts and offices for the private use of persons applying for them.

The Notification shall not be deemed to exempt copies furnished thereunder from the payment of fees chargeable on such copies when filed, exhibited or recorded in any Court of Justice or received by any public officer.

23rd September 1884, No. 3626.

Applications for leave to occupy under direct engagement with Government land for which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold such land.

Exempted.

RESOLUTION, the 4th December 1884, No. 1945.

With a view to reduce this expense and to encourage investment by way of loan on the security of the property of Joint Stock Companies, the Governor-General in Council has determined to exempt debentures of the kind above described and interest coupons attached thereto from Stamp duty, the mortgage or trust deed remaining liable to Stamp duty, and has issued a separate Notification for this purpose.

15th January 1885, No. 241.

Applications for loans under the Agriculturists' Loans Act XII of 1884.

Exempted.

SEPARATE REVENUE—STAMPS.

JUDICIAL STAMPS.

Exemptions and Reductions under the Act, the 6th March 1885, No. 1196.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor-General in Council has remitted the whole of the fees payable on an application made by a person to the Collector under the second paragraph of section 39 of the Indian Stamp Act, 1879, for the return to the person, or to the registration officer who impounded it, of a document impounded and sent to the Collector by a registration officer.

NOTIFICATION.

SEPARATE REVENUE—STAMPS.

CALCUTTA, the 20th March 1885, No. 1522.

In exercise of the powers conferred by section 26 of the Court Fees Act, 1870, the Governor-General in Council directs that the additional Court Fee payable under section 19E of the said Act on probates and letters of administration shall be denoted either—

(a) by impressed and adhesive stamps in the manner prescribed in Notification, No. 361, of 18th April 1883; or

(b) wholly by adhesive stamps of the kind described in Clause I of Notification, No. 361, of 18th April 1883.

No. 3626.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, and with reference to clause XI of section 19 of the Court Fees Act, 1870, the Governor-General in Council is pleased to remit the fees chargeable on application for leave to occupy under direct engagement with Government land of which the revenue is settled, but not permanently, when made by persons who do not at the time of application hold such land.

SEPARATE REVENUE—STAMPS.

JUDICIAL STAMPS.

Exemptions and Reductions, &c., the 29th May 1885, No. 1138.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to remit the fees payable on applications for loans under the Land Improvement Loans Act, 1883.

SEPARATE REVENUE—STAMPS.

JUDICIAL STAMPS.

The 21st August 1885, No. 2632.

In exercise of the powers conferred on him by section 35 of the Court Fees Act, 1870, the Governor-General in Council has remitted the Court Fees payable on an application for transfer of a Stock note from one circle to another made under paragraph 6 of Resolution No. 2506 of 20th August 1885.

SEPARATE REVENUE—STAMPS.

JUDICIAL, &c.

Exemptions, &c.

CALCUTTA, the 21st January 1886, No. 510.

In exercise of the powers conferred by section 35 of the Court Fees Act, VII of 1870, and in supersession of the Notifications noted in the margin, the Governor-General in Council is pleased to remit the fees payable under the said Act on the following documents, namely:—

Home Dept. Notification, No. 1683, of 19th Sept. 1870.	
Financial do. do. No. 2520, of 5th April 1872.	
Do. do. No. 7317, of 18th Dec. 1874.	
Home do. do. No. 1443, of 2nd Nov. 1885.	

- (1). Copy of a charge framed under section 210 of the Code of Criminal Procedure, 1862, or of a translation thereof, when a copy is given to an accused person.
- (2). Copy of the evidences of supplementary witnesses after commitment, when the copy is given under section 219 of the said Code to an accused person.
- (3). Copy or translation of a judgment in a case other than a summons-case, and copy of the heads of the Judge's charge to the jury, when the copy or translation is given under section 371 of the said Code to an accused person.
- (4). Copy or translation of a judgment in a summons-case, when the accused person to whom the copy or translation is given under section 371 of the said Code is in jail.
- (5). Copy of an order of maintenance when the copy is given under section 490 of the said Code to the person in whose favor the order is made, or to his guardian, if any, or to the person to whom the allowance is to be paid.
- (6). Copy furnished to any person affected by a judgment or order passed by a Criminal Court of the Judge's charge to the jury, or of any order, deposition, or other part of the record, when the copy is not a copy which may be granted under any preceding clause of this Notification without the payment of a court-fee, but is a copy which, on its being applied for under section 548 of the said Code, the Judge or Magistrate, for some special reason to be recorded by him on the copy, thinks fit to furnish without such payment.
- (7). Copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader or other person specially empowered in that behalf for the purpose of conducting any trial or investigation on the part of the Government before any Criminal Court.
- (8). Copies of all documents which any such Advocate, Pleader, or other person is required to take, in connection with any such trial or investigation, for the use of any Court or Magistrate, or may consider necessary for the purpose of advising the Government in connection with any criminal proceedings.
- (9). Copies of judgments or depositions required by officers of the Police Department in the course of their duties.

SEPARATE REVENUE—STAMPS.

JUDICIAL STAMPS.

Exemptions, &c., No. 594, the 5th February 1886.

Under section 35 of the Court Fees Act, VII of 1870, the Honorable the President in Council is pleased to direct that the fee payable under the said Act on a petition to the Collector under section 25 Act II of 1886, to have an assessment reduced or cancelled, shall, whatever may be the amount of the assessment to which the petition relates, be limited to one anna.

SEPARATE REVENUE—STAMPS.

ASSESSED TAXES.

Income Tax, the 16th July 1886, No. 1963.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to direct that the fee payable under that Act on an application to a Collector or to any officer or person exercising all or any of the functions of a Collector, with respect either to liability to assessment, or to the amount of an assessment, under Act II. of 1886, shall be limited to one anna.

SEPARATE REVENUE—STAMPS.

JUDICIAL STAMPS.

Exemptions, &c., the 5th November 1886, No. 4088.

In exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to direct that the fee payable under that Act on a copy of an order passed under section 26 of Act II. of 1886 shall be limited to one anna.

SEPARATE REVENUE—STAMPS.

JUDICIAL STAMPS.

Exemptions and Reductions, &c., the 22nd April 1887, No. 2111.

In supersession of Notification No. 4347, dated the 26th November 1886, and in exercise of the powers conferred by section 35 of the Court Fees Act, 1870, the Governor-General in Council is pleased to remit the fee payable under the said Act on an application presented by any person for the return of a document filed by him in any Court or public office.

NOTIFICATION.

SEPARATE REVENUE—STAMPS.

JUDICIAL, &c.

SALE, &c.

Calcutta, 11th January 1883, No. 182.

Read—

Resolution of the Government of India in this Department, No. 2345, dated the 26th December 1884.

Letter to the Government of Bombay, No. 230, dated the 20th April 1885.

Letter from the Government of Madras, No. 963, dated the 30th September 1887.

RESOLUTION.—In supersession of all existing orders on the subject, the Governor-General in Council is pleased to authorize the refund of the value of impressed Court-fee adhesive labels in accordance with the following rules:—

1. (a) When any person is possessed of impressed Court-fee stamps for which he has no immediate use, or which have been spoiled or rendered unfit or useless for the purpose intended, or
- (b) when any person is possessed of two or more (or, in the case of denominations below Rupees 5, four or more) Court-fee adhesive labels which have never been detached from each other and for which he has no immediate use,

the Collector shall, on application, repay to him the value of such stamp or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that they were purchased by him with a bona fide intention to use them, that he has paid the full price thereof, and that they were so purchased, or, in the case of impressed Court-fee stamps, so purchased, spoiled, or rendered useless within the period of six months preceding the date on which they are so delivered. Provided that Local Governments may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or, also in the case of impressed Court-fee stamps, within one year from the date on which the stamps were spoiled or rendered useless. The Local Governments may, at their discretion, delegate this power to any subordinate authority.

2. When a licensed vendor surrenders his license or dies, the Collector may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the values of stamps and labels, not spoiled or rendered unfit for use, returned into the Collector's store, deducting one anna in the rupee; or he may issue stamps and labels of other values in exchange provided that, in the case of adhesive Court-fee labels, their value may not be refunded nor stamps and labels of other values issued in exchange, unless, in cases where the value of each label is not less than Rupees 5, there are at least two such labels which have never been detached from each other; and in cases where the value of each label is less than Rupees 5 unless there are at least four such labels which have never been detached from each other.

3. When adhesive labels are attached to impressed sheets of Court-fee stamps in accordance with the directions contained in Notification by the Government of India in this department, No. 361, dated the 18th April 1883, such labels should be regarded as impressed stamps for the purposes of refund under these rules.

Notification dated 21st December 1883, No. 6717.

In exercise of the powers conferred by section 9 of the Indian Stamp Act, I of 1879, the Governor-General in Council is pleased to make the following rules:—

The stamp duty payable under Article 22 (a) of Schedule I. to the Indian Stamp Act I of 1879, on certified copies granted under the provisions of the Births, Deaths and Marriages Registration Act, VI of 1886, may be paid by means of adhesive Court-fee labels.

4th April 1889, No. 1746.

When a part of an estate paying annual revenue to Government under a settlement which is not permanent is recorded in the Collector's register as separately assessed with such revenue:—

The value of the subject-matter of a suit for the possession of or to enforce a right of pre-emption in respect of a fractional share of that part shall for the purpose of computa-

tion of the amount of Court-fee payable in the suit be deemed not to exceed five times such portion of the revenue separately assessed on that part as may be rateably payable in respect of the same.

No. 1494-S. R.

FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE—STAMPS.

The 29th March 1895.

In exercise of the power conferred by section 24 of the Court-fees Act, VII of 1870, and in supersession of so much of paragraph 1 of the Notification in this Department, No. 361, dated the 18th April 1883, as authorised the use of the adhesive stamps bearing the words "Court-fees," in use on the date of the Notification for denoting the fee chargeable under the said Act, when in any case the fee is less than Rs. 10, the Governor-General in Council is pleased to direct that in such cases the adhesive stamps to be used shall, with effect from the 1st July 1895, be adhesive stamps of the size and pattern introduced in 1883, bearing the words "Court-fee" and containing three lines in the middle, with the Queen's head and the value printed on the left side.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE—STAMPS.

Judicial Stamps.

Calcutta, the 19th January 1899.

No. 321-S. R.—In exercise of the power conferred by section 35 of the Court-fees Act 1870 (VII of 1870), and in supersession of the Notification of the Government of India in the Department of Finance and Commerce, No. 5087-S. R., dated the 11th October 1894, the Governor-General in Council is pleased to remit the fees chargeable on applications or petitions of objection referring to any entry made, or proposed to be made, in a draft record-of-rights prepared under chapter X of the Bengal Tenancy Act, 1885 (VIII of 1885), as amended by the Bengal Tenancy Act (Amendment) Act, 1898 (Bengal Act III of 1898); Provided that such applications or petitions are presented before the publication of such draft-record under section 109 A, sub-section (1), of the said Act.

No. 322-S. R.—In exercise of the power conferred by section 105, sub-section (3), of the Bengal Tenancy Act, 1885 (VIII of 1885), as amended by the Bengal Tenancy Act, (Amendment) Act, 1898 (Bengal Act III of 1898), and in supersession of the Notification of the Government of India in the Department of Finance and Commerce, No. 5086-S. R., dated the 11th October 1894, the Governor-General in Council is pleased to direct that, when a record-of-rights is being prepared under chapter X of the said Act, and an application is made under section 105 thereof for a settlement of rent, such application shall bear a stamp of eight annas for each tenant making, or joining, or joined in the application.

SEA CUSTOM HOUSE.

Office.—North Beach.

Open for the transaction of business every day (Sundays excepted) from 10 A.M. to 4 P.M.

Rules and Forms for Entry and Passing of Goods through the Sea Custom House of Madras.

J. N. Atkinson, Esq., I.C.S.	Collector, (on furlough).
A. G. Cardew, Esq., I.C.S., M.A.	Offg. do.
F. G. Marshall, Esq.	Depty. do.
C. Kiermader, Esq.	Superintendent of Statistics.
T. H. Puddephatt, Esq.	Head Appraiser.
J. H. Graves, Esq.	Second do.
W. A. Marcar, Esq.	Third do.
M.B.Ry. G. Subbiah Chetty	Fourth do.
T. Rungaswami Aiyangar, M.A.	Manager.

Imports.

APPLICATIONS.—All applications to the Custom House, except Import and Export Summary and duplicate Bill of Entry and Shipping Bill, must bear a Court-fees stamp of 1 anna value. [Import applications to be printed in black, and Export in red ink.] Bills of Entry, Shipping Bills, Passes and other applications must be printed on English foolscap paper, or double-pot paper.

ARMS AND AMMUNITION.—A license is required for the importation of arms and ammunition. No license is required for ordinary fowling-pieces and gunpowder for sporting purpose imported by private persons, who are legally entitled to possess arms,

in reasonable quantities for their own use. The Collector may, however, detain such articles if he thinks proper, pending a reference to Government. Rules regulating import, &c., are published at pp. 259, 262 of the *Port St. George Gazette*, dated 1st April 1879.

BAGGAGE.—Passengers' baggage may be landed at any time under the following rules:—

All baggage, except such as arrives from any British Port in India, is to be brought to the Custom House. Articles liable to duty must be cleared only during office hours.

Baggage must be actually examined. At the discretion of the Collector or Deputy, list of contents and declaration of value will be received, but only during office hours.

Prohibited or dutiable goods concealed among apparel, &c., or found after a declaration from the owner that he possesses nothing liable to duty, shall be confiscated, together with the other contents of the package in which they are found, and the owner shall also be liable to fine.

Articles brought out for friends or relations are liable to duty.

A military officer shall be allowed to clear, free of duty, a revolver, or a pair of pistols and a sword, if accompanying the owner, or, if certified to be imported for the purposes of his equipment, by the Commandant of his corps. The same rule applies to a Commissioned officer of a Volunteer corps.

Orders for Baggage Superintendent as to Baggage of Passengers by Steamers.

For the convenience of passengers by steamers, the Baggage Superintendent and his assistant will be in attendance at the Custom House on the arrival of the steamer at any hour between sunrise and sunset, to clear at once all ordinary baggage, dutiable or free, on the arrival of a steamer on a Sunday and holiday, or after office hours on an ordinary weekday, an appraiser will attend to examine and pass mailed up and closed packages.

The Baggage Superintendent shall pass only baggage not liable to duty, after actual examination of each box or package.

On a passenger's baggage being brought to the Custom House he shall be furnished with the usual printed notice, and must enter on the back the particulars therein required, signing the same. If the baggage contains nothing dutiable, the Baggage Superintendent shall sign it "Examined, nothing dutiable." Any package containing articles not liable to duty, and which a passenger may wish to take away with him at once, must be opened and submitted to actual examination.

The Baggage Superintendent must certify at the foot of the list signed by each passenger what packages he has passed, and what articles or cases have been detained for duty. These lists are to be transmitted without delay to the Collector or Deputy.

The Baggage Superintendent is to be assisted on the arrival of each steamer by a Tide Waiter, Duffadar and two Peons. Any inconvenience arising to passengers from non-attendance of these officers, shall be severely noticed.

The object of the above rules is to enable passengers landing out of office hours to clear and remove at once as much of their baggage as possible; any passenger, who may prefer doing so, is at liberty to leave his baggage, or any part of it, at the Custom House, and clear it afterwards during office hours.

PASSENGERS' BAGGAGE.

Passengers' baggage may be shipped and discharged at any time without supervision or restriction except as regards baggage shipped at foreign ports. It will be the duty of the master to enter all such baggage in his cargo book and extracts therefrom to be presented under Rule 14, and to see that no such baggage is landed out of hours at any Customs port unless it has been passed by a Customs officer on Board.

DETENTION OF GOODS.—Bill of Lading must be delivered up to the Collector of Sea Customs or Deputy Collector by the person applying to clear goods, except in special cases upon cause shown to the satisfaction of the Collector.

When there is no Bill of Lading, a "Delivery Order" from the Agents, or Commander of the ship, must be produced.

If two persons claim the same goods, the Customs officers shall not deliver to one without the consent of the other, or without an order of Court.

Bills of Lading for goods to be exported must bear a four-anna stamp.

Parcel tickets must also bear a four-anna stamp.

A.

Alphabetical List of Articles.

No. 1.—IMPORTS FROM FOREIGN COUNTRIES.

List of articles to be specified in the tables of imports in the monthly and annual returns of the sea-borne trade of British India with foreign countries.

[N.B.—The quantity of each article is always to be stated in the denomination entered in the second column. Where no denomination of quantity is stated, only the value is to be given.]

I.—Private Merchandise.

	Particulars required in addition to value.	Particulars required in addition to value.	
1. Animals, living—		16. Coal—	
1. Horses	Number	1. Coal	Tons
2. Other kinds	"	2. Coke	"
2. Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements, but excluding hosiery)	"	3. Patent fuel	"
1. Boots and shoes	Pairs	17. Coffee	Cwt.
3. Arms, ammunition and military stores—		18. Coir—	
1. Fire-arms, and parts thereof	"	1. Unmanufactured	"
2. Gunpowder, common	Lbs.	2. Manufactures (excluding rope)	"
3. " sporting	"	19. Corals, real	Lbs.
4. Dynamite, and all other explosives	Cwt.	20. Cordage and rope of vegetable fibre (excluding jute)	Cwt.
5. Other sorts	"	21. Corks	"
4. Art, works of	"	22. Cotton—	
5. Books and printed matter (including maps and charts)	Cwt.	1. Raw	"
6. Bristles and fibre for brushes and brooms	"	2. Twist and yarn—	
7. Building and engineering materials—		(a) Male and water—	
1. Asphalt	"	Nos. 1 to 10	Lbs.
2. Bricks and tiles	Number	" 11 to 15	"
3. Cement	Cwt.	" 16 to 20	"
4. Chalk and lime	"	" 21 to 25	"
5. Clay	"	" 26 to 30	"
6. Earthenware piping	"	" 31 to 40	"
7. Other sorts	"	" 41 to 50	"
8. Cabinet-ware and furniture	"	Above No. 50	"
9. Candles	Lbs.	(b) Orange, red, and other colours—	
10. Canes and rattans	Cwt.	Nos. 1 to 20	"
11. Caoutchouc—		" 21 to 25	"
1. Raw	"	" 26 to 30	"
2. Manufactures	"	" 31 to 40	"
12. Carriages and carts (excluding railway carriages), and parts thereof	"	" 41 to 50	"
13. Chemicals—		Above No. 50	"
1. Alum	Cwt.	(c) Unspecified descriptions of twist and yarn	"
2. Arsenic	"	8. Manufactures—	
3. Bicarbonate of soda	"	(a) Piece-goods—	
4. Borax	"	1. Grey (unbleached)—	
5. Chemicals for paper-making	"	1. Cambrics	Yds.
6. Copperas	Cwt.	2. Chaddars, dhutis, saris, & scarves	"
7. Sal ammoniac	"	3. Jaconets	"
8. Saltpetre	"	4. Jeans, sheetings, and drills	"
9. Sulphur (brimstone)	"	5. Longcloths	"
10. Sulphuric acid	"	6. Madapollams	"
11. Other sorts	"	7. Mulls	"
14. Chinese and Japanese ware including lacquered-ware, but excluding earthenware and porcelain	"	8. Printers	"
15. Clocks and watches	Number	9. Shirtings	"
		10. T-cloths and domestics	"
		11. Unspecified descriptions	"
		ii. White (bleached)—	
		1. Cambrics, twills, muslins, and lawns	"

I.—Private Merchandise—contd.

	Particulars required in addition to value.	Particulars required in addition to value.	
22. Cotton— <i>concl'd.</i>		24. Dyeing and Tanning materials— <i>concl'd.</i>	
3. Manufactures— <i>concl'd.</i>		8. Madder or manjit	Cwt.
(a) Piece-goods— <i>concl'd.</i>		9. Myrabolams	"
ii. White (bleached)— <i>concl'd.</i>		10. Safflower	"
2. Chaddars, dhutis, saris, & scarves	Yds.	11. Saffron	Lbs.
3. Checks, spots, and stripes	"	12. Turmeric	Cwt.
4. Drills and jeans	"	13. Other sorts	"
5. Jaconets	"	25. Earthenware and Porcelain (ex- cluding earthenware piping)	"
6. Longcloths	"	26. Feathers	Lbs.
7. Mulls	"	27. Fireworks	"
8. Nainsooks	"	28. Flax—	
9. Shirtings	"	1. Raw	Lbs.
10. Unspecified de- scriptions	"	2. Twist and yarn	"
iii. Coloured, printed, or dyed—		3. Manufactures—	
1. Cambrics, twills, and muslins	"	(a) Canvas	Yds.
2. Chaddars, dhutis, saris, & scarves	"	(b) Piece-goods	"
3. Drills	"	(c) Thread, sewing	Lbs.
4. Jaconets	"	(d) Other sorts, including bags and sacks	"
5. Mulls	"	29. Fodder, bran, and cattle-food, including hay and straw and oilcake	Cwt.
6. Prints and chintz	"	30. Fruits and Vegetables—	
7. Shirtings	"	1. Fruits—	
8. Unspecified de- scriptions	"	(a) Cocoanuts	Number
(b) Canvas	"	(b) " kernel or copra	Cwt.
(c) Handkerchiefs and shawls in the piece	Number	(c) Other sorts	"
(d) Hosiery, pure and mixed	"	2. Vegetables, fresh	"
(e) Lace and patent net	Yds.	31. Glass and glassware—	
(f) Rope	Lbs.	1. Beads and false pearls	Cwt.
(g) Thread, sewing	"	2. Bottles, common	Cwt. & gross
(h) Other sorts of manu- factures	"	3. Sheet and plate	Supl. feet.
29. Drugs, Medicines, and Narcotics (excluding chemicals)—		4. Other ware	"
1. Aloes	Cwt.	32. Grain and Pulse—	
2. Asafetida	"	1. Barley	Cwt.
3. Camphor—		2. Gram	"
(a) Bhimsaini or baras	Lbs.	3. Jawar and bajra	"
(b) Other kinds	"	4. Oats	"
4. Cassia lignea	Cwt.	5. Pulse	"
5. Galangal	"	6. Rice in the husk	"
6. Quinine	Lbs.	7. " not in the husk	"
7. Storax, including liquid storax (rose meloees)	"	8. " flour	"
8. Other sorts of drugs and medicines	"	9. Wheat	"
9. Opium	{ Chests weighing	10. " flour	Lbs.
	{ Cwt.	11. Other sorts	Cwt.
10. Tobacco—		33. Gums and Resins—	
(a) Unmanufactured	Lbs.	1. Arabic	"
(b) Manufactured—		2. Benjamin	"
i. Cigars	"	3. Olibanum or frankincense	"
ii. Cigarettes	"	4. Rosin	"
iii. Other sorts	"	5. Other sorts	"
24. Dyeing and Tanning materials—		34. Hardware and Cutlery, includ- ing plated ware—	
1. Alizarine dyes	"	1. Cutlery	"
2. Aniline	"	2. Hardware—	
3. Cochineal	Cwt.	(a) Agricultural imple- ments	"
4. Cutch	"	(b) Other implements and tools	"
5. Gambier	"	(c) Sewing machines	Number
6. Indigo	"	(d) Other sorts	"
7. Lacdye	"	35. Hemp—	
		1. Raw	Cwt.
		2. Manufactures (excluding cordage)—	
		(a) Bags and sacks	Number
		(b) Cloth	Yds.

I.—Private Merchandise—contd.

Particulars required in addition to value.	Particulars required in addition to value.
36. Hides and Skins—	47. Machinery and millwork—
1. Hides, raw... Cwt. & No.	1. Agricultural (not being steam) ...
2. " dressed or tanned. " "	2. Steam-engines, and parts—
3. Skins raw ... " "	(a) Locomotives (excluding those for rail-ways) ...
4. " dressed or tanned... " "	(b) Other sorts ...
37. Hops ... Cwt.	3. Other sorts of machinery. ...
38. Horns ... " "	48. Manures—
39. Ice ... " "	1. Animal bones ... Tons
40. Instruments, Apparatus, Appli- ances, and parts thereof—	2. Guano ... " "
1. Musical ... " "	3. Other kinds (except oil-cake) ...
2. Photographic ... " "	49. Matches ...
3. Scientific, philosophical, and other kinds ... " "	50. Mats and matting ... Sq. yds.
41. Ivory—	51. Metals—
1. Unmanufactured ... Lbs.	1. Brass—
2. Manufactured ... " "	(a) Unwrought ... Cwt.
42. Jewellery and plate, of gold and silver—	(b) Wrought ... " "
1. Jewellery ... " "	2. Copper—
2. Plate ... " "	(a) Ore ... " "
3. Precious stones and pearls, unset ... " "	(b) Old, for re-manufacture ...
43. Jute—	(c) Unwrought—
1. Raw ... Cwt.	i. Tiles, ingots, cakes, and bricks ...
2. Twist and yarn ... Lbs.	ii. Other sorts ...
3. Manufactures—	(d) Wrought—
(a) Gunny bags ... Number	i. Lametta ...
(b) " cloth ... Yds.	ii. Mixed or yellow metal, for sheathing ...
(c) Canvas ... " "	iii. Sheets and other manufactures ...
(d) Rope and twine ... Cwt.	(e) German silver ...
(e) Other kinds ... " "	3. Iron—
44. Lac—	(a) Ore ...
1. Button ... " "	(b) Old, for re-manufacture ...
2. Seed ... " "	(c) Cast (pig) ...
3. Shell ... " "	(d) Wrought—
4. Stick ... " "	i. Anchors, cables, and kentledge ...
5. Other kinds (excluding lac dye) ... " "	ii. Angle, bolt, and rod. ...
45. Leather—	iii. Bar ...
1. Unwrought ... " "	iv. Beams, pillars, girders, and bridgework ...
2. Manufactures—	v. Hoop ...
(a) Saddlery and harness ...	vi. Nails, screws, rivets, and washers ...
(b) Other sorts (excluding boots and shoes) ...	vii. Pipes and tubes ...
46. Liquors—	viii. Rice bowls ...
1. Ale, beer, and porter ... Gallons	ix. Sheets and plates—
2. Cider and other fermented liquors ... " "	1. Galvanised ...
3. Spirit—	2. Tinned ...
(a) Brandy ... " "	3. Other than gal- vanised or tin- ned ...
(b) Gin ... " "	x. Wire ...
(c) Liqueurs ... " "	xi. Other manufactures of wrought or cast iron, or of iron mixed with steel. ...
(d) Rum ... " "	4. Lead—
(e) Whisky ... " "	(a) Ore ...
(f) Spirit used in drugs, medicines, or che- micals ...	(b) Pig ...
(g) Spirit, perfumed ...	(c) Wrought—
(h) " methylated ...	i. Sheets, pipes, and tubes ...
(i) Other sorts of spirit. ...	ii. Sheets for tea chests iii. Other sorts ...
4. Wines—	(d) Other sorts ...
(a) Champagne ...	
(b) Claret ...	
(c) Port ...	
(d) Sherry ...	
(e) Other sorts ...	

I.—Private Merchandise—contd.

Particulars required in addition to value.	Particulars required in addition to value.
51. Metals— <i>concl.</i>	60. Provisions— <i>concl.</i>
5. Quicksilver ... Lbs.	10. Ghee ...
6. Steel—	11. Lard ...
(a) Angle, channel and spring ... Cwt.	12. Other sorts of provisions... Cwt.
(b) Bars ...	61. Rags and other material for making paper ...
(c) Beams, pillars, gird- ers, and bridge- work ...	62. Railway plant and rolling-stock—
(d) Cast ...	1. Carriages and trucks, and parts thereof ...
(e) Hoop ...	2. Locomotive engines and tenders, & parts thereof ...
(f) Plates and sheets ...	3. Materials for construction—
(g) Other sorts ...	(a) Rails and fish-plates, of steel and iron ... Cwt.
7. Tin—	(b) Sleepers and keys of steel and iron ...
(a) Ore ...	(c) Sleepers of wood ...
(b) Unwrought (block) ...	(d) Other sorts ...
(c) Wrought (including plates or sheets, not tinned iron) ...	63. Salt ... Tons
8. Zinc or spelter—	64. Seeds—
(a) Unwrought ...	1. Essential ... Cwt.
(b) Wrought or manufac- tured ...	2. Castor ...
(c) Other sorts ...	3. Cotton ...
9. Metals, unenumerated ...	4. Earthnut ...
52. Oils—	5. Linseed ...
1. Animal ... Gallons	6. Mustard ...
2. Essential ...	7. Poppy ...
3. Mineral—	8. Rape ...
(a) Kerosine { in bulk ...	9. Tea ...
(b) Paraffin wax ... Cwt.	10. Til or jinjili ...
(c) Other kinds ... Gallons	11. Other sorts ...
4. Vegetable, not essential—	65. Shells and Cowries—
(a) Castor ...	1. Cowries ...
(b) Coconut ...	2. Shells (chanks, sankhi, large ornamental shells, cowries, mother-of-pearl shells, and oyster shells) ...
(c) Earthnut ...	3. Tortoise-shell (including nakhla or nakh) ... Lbs.
(d) Linseed ...	66. Ships, parts of ...
(e) Mustard or rape ...	67. Silk—
(f) Til or jinjili ...	1. Raw ... Lbs.
(g) Other sorts ...	2. Manufactures—
53. Oil-cloth and floor-cloth ... Sq. yds.	(a) Piece-goods ... Yds.
54. Paints and Colours ... Cwt.	(b) Goods of silk mixed with other materials ...
55. Paper and Pasteboard—	(c) Thread, for sewing ... Lbs.
1. Printing paper ... Cwt.	(d) Other sorts ...
2. Writing paper and en- velopes ...	68. Soap ... Cwt.
3. Other kinds of paper ... Cwt.	69. Specimens illustrative of natural science ...
4. Pasteboard, millboard, and cardboard of all kinds. ...	70. Spices—
56. Perfumery ...	1. Betelnuts ... Lbs.
57. Pitch, Tar, and Dammer ... Cwt.	2. Cardamoms ...
58. Plants, living ...	3. Cassia ...
59. Printing and Lithographing ma- terials (other than paper) ...	4. Chillies ...
60. Provisions—	5. Cinnamon ...
1. Bacon and hams ... Lbs.	6. Cloves ...
2. Biché de mer ...	7. Ginger ...
3. Butter ...	8. Nutmegs ...
4. Cheese ...	9. Pepper ...
5. Fishmaws and sharkfins ...	10. Other sorts ...
6. Fish, dry unsalted ...	71. Stationery (excluding paper) ...
7. " " salted ...	72. Sticks and waips (including fishing rods and lines) ...
8. " wet salted (agapi) ...	73. Stone and marble ... Cwt.
9. Fruits & vegetables, dried, salted, or preserved—	74. Sugar—
(a) Dates ... Cwt.	1. Sugar, refined or crystal- lised, including sugarcandy. "
(b) Other sorts ...	

I.—Private Merchandise—concl'd.

	Particulars required in addition to value.		Particulars required in addition to value.
74. Sugar—concl'd.		82. Wool—concl'd.	
2. Sugar, unrefined ...	Cwt.	2. Manufactures—concl'd.	
3. Confectionery ...	"	(c) Other sorts ...	Lbs.
75. Tallow ...	"	83. Articles (not specified), imported	
76. Tea ...	Lbs.	by post ...	"
Tea chests (entire or in sec-		84. All other articles of merchan-	
tions), of iron, steel, or other		dise—	
metal ...	No. Val.	1. Unmanufactured ...	"
Do. do. of wood ...	"	2. Manufactured ...	"
77. Telegraphs, materials for con-		85. Treasure—	
struction of ...	"	1. Gold—	
78. Toys and requisites for games ...	Number	(a) Bullion (bar, ingots and	
79. Umbrellas, including parasols		other) ...	Ounces
and sunshades ...	Cwt.	(b) Coin—	
80. Wax (excluding candles) ...	"	i. Sovereigns and other	
81. Wood—		British gold coin ...	"
1. Teak ...	Cubic tons	ii. Other coined gold ...	"
2. Other timber ...	"	2. Silver—	
3. Firewood ...	Tons	(a) Bullion—	
4. Ornamental—		i. Bar ...	"
(a) Ebony ...	"	ii. Other sorts ...	"
(b) Sandal ...	"	(b) Coin—	
(c) Other kinds ...	"	i. Government of India	
5. Manufactures of wood ...	"	rupees ...	"
82. Wool—		ii. Other rupees (German	
1. Raw ...	Lbs.	and British East	
2. Manufactures—		Africa) ...	"
(a) Braids ...	"	iii. Dollars, chopped and	
(b) Carpets and rugs ...	"	unchopped ...	"
(c) Piece-goods ...	Yds.	iv. Other coin ...	"
(d) Shawls ...	Number		

II.—Government Stores.

1. Apparel (including drapery, haberdashery, millinery, uniforms and accoutrements, but excluding hosiery) ...	Pairs	8. Cotton—concl'd.	
2. Arms, ammunition and military stores—		2. Manufactures—concl'd.	
1. Firearms, and parts thereof ...	"	(b) Other sorts of manu-	
2. Other sorts ...	"	factures (including	
3. Books and printed matter (in-		handkerchiefs and	
cluding maps and charts) ...	"	shawls in the piece) ...	"
4. Building & engineering materials—		9. Earthenware and porcelain	
1. Bricks and tiles ...	Number	(excluding earthenware	
2. Cement ...	Cwt.	pipings) ...	"
3. Other sorts (including		10. Flax—	
earthenware piping) ...	"	1. Twist and yarn ...	Lbs.
5. Carriages and carts (exclud-		2. Manufactures—	
ing railway carriages), and		(a) Canvas ...	Yds.
parts thereof ...	"	(b) Piece-goods ...	"
6. Chemicals, Drugs, Medicines,		(c) Other sorts (includ-	
and Narcotics—		ing bags and sacks) ...	"
1. Chemicals ...	"	11. Glass and glassware ...	"
2. Drugs—		12. Hardware and cutlery, includ-	
(a) Quinine ...	Lbs.	ing agricultural imple-	
(b) Other sorts ...	"	ments and plated ware ...	"
3. Medicines and narcotics ...	"	13. Instruments, Apparatus, and	
7. Coal, Coke, and Patent-fuel ...	Tons	Appliances, and parts	
8. Cotton—		thereof—	
1. Twist and yarn ...	Lbs.	1. Musical ...	"
2. Manufactures—		2. Other kinds ...	"
(a) Piece-goods—		14. Leather—	
i. Grey (unbleached) ...	Yds.	1. Unwrought ...	Cwt.
ii. White (bleached) ...	"	2. Manufactures—	
iii. Coloured, printed,		(a) Saddlery and	
or dyed ...	"	harness ...	"
		(b) Other sorts (excluding	
		boots and shoes) ...	"
		15. Liquors—	
		1. Ale, beer, and porter ...	Gallons
		2. Spirit ...	"
		3. Wines ...	"

II.—Government Stores—concl'd.

	Particulars required in addition to value.		Particulars required in addition to value.
6. Machinery and millwork—		17. Metals—concl'd.	
1. Steam-engines, and parts		7. Zinc or spelter—	
(other than locomotives) ...	"	(a) Wrought or manufac-	
2. Other sorts of machi-		tured ...	Cwt.
nery ...	"	8. Metals, unenumerated ...	"
17. Metals—		18. Paper and pasteboard—	
1. Brass, wrought ...	Cwt.	1. Printing paper ...	"
2. Copper, unwrought ...	"	2. Writing paper and en-	
" wrought ...	"	velopes ...	"
3. Iron—		3. Other kinds of paper ...	Cwt.
(a) Cast (pig) ...	"	4. Pasteboard, millboard, and	
(b) Wrought—		cardboard of all kinds ...	"
i. Anchors, cables, and		19. Printing and lithographing ma-	
kentledge ...	"	terials (other than paper) ...	"
ii. Angle, bolt, and rod ...	"	20. Railway plant and rolling-stock—	
iii. Bar ...	"	1. Carriages and trucks, and	
iv. Hoop ...	"	parts thereof ...	"
v. Nails, screws, rivets,		2. Locomotive engines and	
and washers ...	"	tenders, and parts thereof	
vi. Sheets and plates		3. Materials for construction—	
(including galvan-		(a) Rails and fish-plates	
ised & tinned plates) ...	"	of steel and iron ...	Cwt.
vii. Wire ...	"	(b) Sleepers and keys of	
viii. Other manufactures		steel and iron ...	"
of wrought or cast		(c) Sleepers, wood ...	"
iron, or of iron mix-		(d) Other sorts ...	"
ed with steel ...	"	21. Ships, parts of ...	"
4. Lead—		22. Stationery (excluding paper) ...	"
(a) Pig ...	"	23. Telegraphs, materials for con-	
(b) Wrought—		struction of ...	"
i. Sheets, pipes, and		24. Wool—	
tubes ...	"	Manufactures—	
ii. Other sorts ...	"	(a) Piece-goods ...	Yds.
5. Steel—		(b) Other sorts ...	Lbs.
(a) Bars ...	"	25. All other articles—	
(b) Cast ...	"	1. Unmanufactured ...	"
(c) Plates and sheets ...	"	2. Manufactured ...	"
(d) Other sorts ...	"	26. Treasure—	
6. Tin—		1. Gold, coin and bullion ...	Ounces.
(a) Unwrought (block) ...	"	2. Silver, do. ...	"
(b) Wrought (including			
plates or sheets,			
not tinned iron) ...	"		

No. 2.—EXPORTS TO FOREIGN COUNTRIES.

List of articles to be specified in the tables of exports in the monthly and annual returns of the sea-borne trade of British India with foreign countries.

[N.B.—The quantity of each article is always to be stated in the denomination entered in the second column. Where no denomination of quantity is stated only the value is to be given.]

I.—Private Merchandise.

	Particulars required in addition to value.		Particulars required in addition to value.
1. Animals, living—		6. Bristles and fibre for brushes	
1. Horses ...	Number	and brooms ...	Cwt.
2. Other kinds ...	"	7. Building and engineering materials—	
2. Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements, but excluding hosiery) ...		1. Bricks and tiles ...	Number
1. Boots and shoes ...	Pairs	2. Cement ...	Cwt.
3. Arms, ammunition, and military stores—		3. Chalk and lime ...	"
1. Firearms, and parts thereof ...	"	4. Clay ...	"
2. Other sorts ...	"	5. Earthenware piping ...	"
4. Art, works of ...	"	6. Other sorts ...	"
5. Books and printed matter (in-		8. Cabinet-ware and furniture ...	"
cluding maps and charts) ...	Cwt.	9. Candles ...	Lbs.
		10. Canes and rattans ...	Cwt.
		11. Casement—	
		1. Raw ...	"
		2. Manufactures ...	"

I.—Private Merchandise—contd.

Particulars required in addition to value.	Particulars required in addition to value.
12. Carriages and carts (excluding railway carriages), and parts thereof	22. Dyeing & Tanning materials— <i>concl.</i>
13. Chemicals—	5. Madder or manjit... Cwt.
1. Alum ... Cwt.	6. Myrabolams ... "
2. Arsenic ... "	7. Safflower ... "
3. Bicarbonate of soda ... "	8. Turmeric ... "
4. Borax ... "	9. Other sorts ... "
5. Copperas ... "	23. Earthenware and porcelain (excluding earthenware piping)
6. Khari salt ... "	24. Feathers ... Lbs.
7. Sal ammoniac ... "	25. Fireworks ... "
8. Saltpetre ... "	26. Flax—
9. Sulphur (brimstone) ... "	1. Raw ... Lbs.
10. Sulphuric acid ... "	2. Twist and yarn ... "
11. Other sorts ... "	3. Manufactures—
14. Clocks and watches ... Number	(a) Canvas ... Yds.
15. Coal—	(b) Piece-goods ... "
1. Coal ... Tons	(c) Other sorts, including bags and sacks ... Lbs.
2. Coke ... "	27. Fodder, bran, and cattle-food, including hay and straw—
3. Patent fuel ... "	1. Oilcake ... Cwt.
16. Coffee ... Cwt.	2. Rice-bran ... Tons
17. Coir—	3. Other sorts ... Cwt.
1. Unmanufactured ... "	28. Fruits and Vegetables—
2. Manufactures of (excluding rope) ... "	1. Fruits—
18. Corals, real ... Lbs.	(a) Cocoanuts ... Number
19. Cordage and rope of vegetable fibre (excluding jute) ... Cwt.	(b) " kernel or kopra ... Cwt.
20. Cotton—	(c) Other sorts ... "
1. Raw ... Cwt.	2. Vegetables, fresh ... "
2. Twist and yarn ... Lbs.	29. Glass and glassware—
3. Manufactures—	1. Beads and false pearls ... Cwt.
(a) Piece-goods—	2. Other ware ... "
i. Grey (unbleached) ... Yds.	30. Grain and Pulse—
ii. White (bleached) ... "	1. Barley ... Cwt.
iii. Coloured, printed, or dyed ... "	2. Gram ... "
(b) Canvas ... "	3. Jawar and bajra ... "
(c) Handkerchiefs and shawls in the piece ... Number	4. Oats ... "
(d) Hosiery, pure and mixed ... "	5. Pulse ... "
(e) Lace and patent net ... Yds.	6. Rice in the husk ... "
(f) Thread, sewing ... Lbs.	7. " not in the husk ... "
(g) Other sorts of manufactures ... "	8. " flour ... "
21. Drugs, medicines, and narcotics (excluding chemicals)—	9. Wheat ... Lbs.
1. Aloes ... Cwt.	10. " flour ... Cwt.
2. Asafetida ... Lbs.	11. Other sorts ... "
3. Camphor ... Cwt.	31. Gums and Resins—
4. Cinchona bark ... Cwt.	1. Arabic ... "
5. Galangal ... Cwt.	2. Benjamin ... "
6. Other sorts of drugs and medicines ... Cwt.	3. Olibanum or frankincense ... "
7. Opium ... Chests weighing	4. Rosin ... "
8. Tobacco—	5. Other sorts ... "
(a) Unmanufactured ... Lbs.	32. Hardware and Cutlery, including plated ware—
(b) Manufactured—	1. Agricultural implements ... "
i. Cigars ... "	2. Other sorts ... "
ii. Other sorts ... "	33. Hemp—
22. Dyeing and Tanning materials—	1. Raw ... Cwt.
1. Catch ... Cwt.	2. Manufactures (excluding cordage)—
2. Gambier ... "	(a) Bags and sacks ... Number
3. Indigo ... "	(b) Cloth ... Yds.
4. Lacdye ... "	34. Hides and skins—
	1. Hides, raw ... Cwt. & No.
	2. " dressed or tanned ... "
	3. Skins, raw ... "
	4. " dressed or tanned ... "
	35. Horns ... Cwt.
	36. Ice ... "

I.—Private Merchandise—contd.

Particulars required in addition to value.	Particulars required in addition to value.
37. Instruments, Apparatus, and Appliances, and parts thereof—	50. Metals— <i>concl.</i>
1. Musical ... "	3. Iron—
2. Photographic ... "	(a) Ore ... Cwt.
3. Scientific, philosophical, and other kinds ... "	(b) Old, for re-manufacture ... "
38. Ivory—	(c) Cast (pig) ... "
1. Unmanufactured ... Lbs.	(d) Wrought—
2. Manufactured ... Cwt.	i. Anchors, cables, and kentledge ... "
39. Jadestone ... Cwt.	ii. Angle, bolt, & rod ... "
40. Jewellery and plate, of gold and silver—	iii. Bar ... "
1. Jewellery ... "	iv. Beams, pillars, girders, and bridgework ... "
2. Plate ... "	v. Galvanised (other than plates, sheets, and wire) ... "
3. Precious stones and pearls, unset ... "	vi. Hoop ... "
41. Jute—	vii. Nails, screws, rivets, and washers ... "
1. Raw ... Cwt.	viii. Pipes and tubes ... "
2. Twist and yarn ... Lbs.	ix. Rice bowls ... "
3. Manufactures—	x. Sheets and plates (including galvanised and tin-plates) ... "
(a) Gunny bags ... Number	xi. Wire ... "
(b) " cloth ... Yds.	xii. Other manufactures of wrought or cast iron, or of iron mixed with steel ... "
(c) Canvas ... Cwt.	
(d) Rope and twine ... Cwt.	
(e) Other kinds ... "	
42. Lac—	4. Lead—
1. Button ... "	(a) Pig ... "
2. Seed ... "	(b) Other sorts ... "
3. Shell ... "	5. Manganese ore ... "
4. Stick ... "	6. Steel ... "
5. Other kinds (excluding lacdye) ... "	7. Tin—
43. Lacquered-ware (of Indian manufacture) ... "	(a) Ore ... "
44. Leather—	(b) Unwrought (block) ... "
1. Unwrought ... Cwt.	(c) Wrought (including plates or sheets, not tinned iron) ... "
2. Manufactures—	8. Zinc or spelter—
(a) Saddlery and harness ... "	(a) Unwrought ... "
(b) Other sorts (excluding boots and shoes) ... "	(b) Wrought or manufactured ... "
45. Liquors—	(c) Other sorts ... "
1. Ale, beer, and porter ... Gallons	9. Metals, unenumerated ... "
2. Spirit—	
(a) Rum ... "	
(b) Other sorts of spirit ... "	
3. Wines ... "	
46. Machinery and millwork—	51. Mica (commercially called Talc) ... "
1. Steam-engines, and parts (other than locomotives) ... "	52. Mowra or Mowra flowers ... "
2. Other sorts of machinery ... "	53. Oils—
47. Manures—	1. Animal ... Gallons
1. Animal bones ... Tons	2. Essential ... "
2. Guano ... "	3. Mineral—
3. Other kinds (except oilcake) ... "	(a) Kerosine ... "
48. Matches ... "	(b) Paraffin wax ... Cwt.
49. Mats and matting ... Sq. yds.	(c) Other kinds ... Gallons
50. Metals—	4. Vegetable, not essential—
1. Brass—	(a) Castor ... "
(a) Unwrought ... Cwt.	(b) Coconut ... "
(b) Wrought ... "	(c) Earthnut ... "
2. Copper—	(d) Linseed ... "
(a) Ore ... "	(e) Mustard or rape ... "
(b) Old, for re-manufacture ... "	(f) Til or jingili ... "
(c) Unwrought ... "	(g) Drugs of jingili oil ... Cwt.
(d) Wrought—	(h) Other sorts ... Gallons
i. Lametta ... "	
ii. Sheets and other manufactures ... "	

I.—Private Merchandise—contd.

Particulars	Particulars required in addition to value.	Particulars	Particulars required in addition to value.
54. Oil-cloth and floor-cloth ... Sq. yds.		65. Seeds— <i>concl'd.</i> ... Cwt.	
55. Paints and Colours ... Cwt.		10. Tea	
1. Painters' materials		11. Til or jimili	
56. Paper and Pasteboard—		12. Other sorts	
1. Printing paper		66. Shells and Cowries—	
2. Writing paper and envelopes		1. Cowries	
3. Other kinds of paper		2. Shells (chanks, saukhli, large ornamental shells, cowras, mother-of-pearl shells, and oyster shells)	
4. Pasteboard, millboard, and cardboard of all kinds		3. Tortoise-shell (including nakhla or nakh)	
57. Perfumery—		67. Ships, parts of	
1. Musk		68. Silk—	
2. All other sorts		1. Raw—	
58. Pitch, Tar, and Dampier		(a) Mulberry silk, excluding tasar and other wild silks—	
59. Plants, living		i. Raw	
60. Printing and Lithographing materials (other than paper).		ii. Chasam or waste	
61. Provisions—		iii. Cocoons	
1. Bacon and hams		(b) Wild silk: tasar mun-ga, eria, and others—	
2. Biché de mer		i. Raw	
3. Butter		ii. Chasam or waste	
4. Cheese		iii. Cocoons	
5. Fishmaws and sharkfins		2. Manufactures—	
6. Fish, dry unsalted		(a) Piece-goods	
7. " " salted		(b) Goods of silk mixed with other materials	
8. " wet " (ngapi)		(c) Thread, for sewing	
9. Fruits and vegetables: dried, salted, or preserved—		(d) Other sorts	
(a) Dates		69. Soap	
(b) Other sorts		70. Specimens illustrative of natural science	
10. Ghee		71. Spices—	
11. Lard		1. Betelnuts	
12. Other sorts of provisions		2. Cardamoms	
62. Rags and other materials for making paper		3. Cassia	
63. Railway plant and rolling-stock—		4. Chillies	
1. Carriages, trucks, locomotive engines, tenders, and parts thereof		5. Cinnamon	
2. Materials for construction—		6. Cloves	
(a) Sleepers of wood		7. Ginger	
(b) Other sorts		8. Nutmegs	
64. Salt		9. Pepper	
65. Seeds—		10. Other sorts	
1. Essential—		72. Stationery (excluding paper)	
(a) Ajuna		73. Stone and marble	
(b) Ajwan		74. Sugar—	
(c) Aniseed		1. Sugar, refined or crystallised, including sugar-candy and confectionery,	
(d) Assalia		2. Sugar, unrefined	
(e) Carraway		75. Tallow	
(f) Coriander		76. Tea	
(g) Camphin		77. Toys and requisites for games	
(h) " (black)		78. Umbrellas, including parasols and sunshades	
(i) Fennel		79. Wax (excluding candles)	
(j) Fengreek		80. Wood—	
(k) Niger		1. Teak	
(l) Sawa or dil		2. Other timber	
(m) Other sorts		3. Firewood	
2. Castor		4. Ornamental—	
3. Cotton		(a) Ebony	
4. Earthnut		(b) Sandal	
5. Linseed		(c) Other kinds	
6. Mowa or Mowra		5. Manufactures of wood	
7. Mustard			
8. Poppy			
9. Rape			

I.—Private Merchandise—concl'd.

Particulars	Particulars required in addition to value.	Particulars	Particulars required in addition to value.
81. Wool—		84. Treasure—	
1. Raw		1. Gold—	
2. Manufactures—		(a) Bullion (bar, ingots, and other)	
(a) Braids		(b) Coin—	
(b) Carpets and rugs		i. Sovereigns and other British gold coin	
(c) Piece-goods		ii. Other coined gold	
(d) Shawls		2. Silver—	
(e) Other sorts		(a) Bullion	
82. Articles (not specified) exported by post		(b) Coin—	
83. All other articles of merchandise—		i. Government "of India rupees	
1. Unmanufactured		ii. Other coin	
2. Manufactured			
		II.—Government Stores.	
1. Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements, but excluding hosiery)		13. Instruments, Apparatus, and Appliances, and parts thereof	
1. Boots and shoes		1. Musical	
2. Arms, ammunition, and military stores—		2. Photographic	
1. Firearms, and parts thereof		3. Scientific, philosophical, and other kinds	
2. Other sorts		14. Leather—	
3. Books and printed matter (including maps and charts)		1. Unwrought	
4. Building and engineering materials—		2. Manufactures—	
1. Bricks and tiles		(a) Saddlery and harness	
2. Other sorts		(b) Other sorts (excluding boots and shoes)	
5. Carriages and carts (excluding railway carriages), and parts thereof		15. Liquors—	
6. Chemicals, Drugs, Medicines, and Narcotics—		1. Ale, beer, and porter	
1. Chemicals		2. Spirit	
2. Drugs, medicines, and narcotics—		16. Machinery and millwork—	
(a) Quinine		1. Steam-engines, and parts (other than locomotives)	
(b) Other sorts		2. Other sorts of machinery	
7. Coal, coke, and patent fuel		17. Metals—	
8. Cotton—		1. Brass, wrought	
1. Twist and yarn		2. Copper, unwrought	
2. Manufactures—		" wrought	
(a) Piece-goods—		3. Iron—	
i. Grey (unbleached)		Wrought—	
ii. White (bleached)		(a) Anchors, cables, and kentledge	
iii. Coloured, printed, or dyed		(b) Galvanised (other than plates, sheets, and wire)	
(b) Other sorts of manufactures (including handkerchiefs and shawls in the piece)		(c) Nails, screws, rivets, and washers	
9. Earthenware and Porcelain (excluding earthenware piping)		(d) Other manufactures of wrought or cast iron, or of iron mixed with steel	
10. Flax—		4. Lead, wrought and manufactures	
Manufactures		5. Steel, bars, cast, and other sorts	
11. Glass and glassware		6. Tin, unwrought and wrought	
12. Hardware and Cutlery, including agricultural implements and plated ware		7. Zinc or spelter, wrought or manufactured	
		8. Metals, unenumerated	
		18. Paper and Pasteboard—	
		1. Writing paper and envelopes	
		2. Other kinds of paper	
		3. Pasteboard, millboard, and cardboard of all kinds	

II.—Government Stores—concl'd.

Particulars required in addition to value.	Particulars required in addition to value.
19. Printing and Lithographing materials (other than paper) ...	24. Wool—concl'd.
20. Railway plant and rolling-stock. ...	Manufactures—concl'd.
21. Ships, parts of ...	(b) Other sorts ... Lbs.
22. Stationery (excluding paper) ...	25. All other articles—
23. Telegraphs, materials for construction of ...	1. Unmanufactured ...
24. Wool—	2. Manufactured ...
Manufactures—	26. Treasure—
(a) Piece goods ... Yds.	1. Gold, coin and bullion // Ounces
	2. Silver do. ...

No. 3.—RE-EXPORTS TO FOREIGN COUNTRIES.

List of articles to be specified in the tables of re-exports in the monthly and annual returns of the sea-borne trade of British India with foreign countries.

[N.B.—The quantity of each article is always to be stated in the denomination entered in the second column. Where no denomination of quantity is stated, only the value is to be given.]

I.—Private Merchandise.

Particulars required in addition to value.	Particulars required in addition to value.
1. Animals, living—	15. Coal, Coke, and Patent fuel ... Tons
1. Horses ... Number	16. Coffee ... Cwt.
2. Other kinds ...	17. Coir—
2. Apparel (including drapery, haberdashery, millinery, uniforms, accessories, but excluding hosiery) ...	Manufactures (excluding rope) ...
1. Boots and shoes ... Pairs	18. Corals, real ... Lbs.
3. Arms, ammunition, and military stores—	19. Cordage and rope of vegetable fibre (excluding jute) ... Cwt.
1. Firearms, and parts thereof ...	20. Cotton—
2. Gunpowder ... Lbs.	1. Raw ...
3. Dynamite, and all other explosives ... Cwt.	2. Twist and yarn ... Lbs.
4. Other sorts ...	3. Manufactures:
4. Art, works of ...	(a) Piece goods—
5. Books and printed matter (including maps and charts) ... Cwt.	i. Grey (unbleached) ... Yds.
6. Building and engineering materials ...	ii. White (bleached) ...
7. Cabinet-ware and furniture ...	iii. Coloured, printed, or dyed ...
8. Candles ... Lbs.	(b) Canvas ...
9. Canes and rattans ... Cwt.	(c) Handkerchiefs and shawls in the piece. Number
10. Caoutchouc—	(d) Hosiery, pure and mixed ...
1. Raw ...	(e) Lace and patent net ... Yds.
2. Manufactures ...	(f) Thread, sewing ... Lbs.
11. Carriages and carts (excluding railway carriages), and parts thereof ...	(g) Other sorts of manufactures ...
12. Chemicals—	21. Drugs, Medicines, and Narcotics (excluding chemicals)—
1. Alum ... Cwt.	1. Aloes ... Cwt.
2. Arsenic ...	2. Asafetida ... Lbs.
3. Copperas ...	3. Camphor ... Cwt.
4. Sal ammoniac ...	4. Cassia lignea ... Lbs.
5. Sulphuric acid ...	5. Galangal ...
6. Other sorts ...	6. Quinine ...
13. Chinese and Japanese-ware (including lacquered-ware, but excluding earthenware and porcelain) ...	7. Other sorts of drugs and medicines ...
14. Clocks and watches ... Number	8. Tobacco—
	(a) Unmanufactured ... Lbs.
	(b) Manufactured ...
	22. Dyeing and Tanning materials—
	1. Alizarine dyes ...
	2. Aniline ...

I.—Private Merchandise—concl'd.

Particulars required in addition to value.	Particulars required in addition to value.
22. Dyeing and Tanning materials—concl'd.	40. Liquors—
3. Cochineal ... Cwt.	1. Ale, beer, and porter ... Gallons
4. Gambier ...	2. Cider and other fermented liquors ...
5. Madder or manjit ...	3. Spirits—
6. Saffron ... Lbs.	(a) Brandy ...
7. Other sorts ... Cwt.	(b) Gin ...
23. Earthenware and Porcelain (excluding earthenware piping) ...	(c) Rum ...
24. Fireworks ...	(d) Whisky ...
25. Flax—	(e) Other sorts of spirit ...
Manufactures—	4. Wines—
(a) Canvas ... Yds.	(a) Champagne ...
(b) Piece-goods ...	(b) Claret ...
(c) Other sorts, including bags and sacks ... Lbs.	(c) Port ...
26. Fruits and Vegetables ...	(d) Sherry ...
27. Glass and glassware—	(e) Other sorts ...
1. Bends and false pearls ... Cwt.	41. Machinery and millwork—
2. Bottles, common ... Cwt. & gross	1. Agricultural (not being steam)—
3. Sheet and plate ... Supl. feet.	2. Steam-engines, and parts—
4. Other ware ...	(a) Locomotives (excluding those for railways) ...
28. Grain and Pulse—	(b) Other sorts ...
1. Rice not in the husk ... Cwt.	3. Other sorts of machinery ...
2. Wheat ...	42. Matches ...
3. Other sorts ...	43. Mats and matting ... Sq. yds.
29. Gums and Resins—	44. Metals—
1. Arabic ...	1. Brass—
2. Benjamin ...	Wrought ... Cwt.
3. Olibanum or frankincense ...	2. Copper
4. Rosin ...	(a) Unwrought—
5. Other sorts ...	Tiles, ingots, cakes, and bricks ...
30. Hardware and Cutlery, including plated ware—	(b) Wrought—
1. Agricultural implements ...	i. Lametta ...
2. Other sorts ...	ii. Mixed or yellow metal, for sheathing ...
31. Hemp—	iii. Sheets and other manufactures ...
Manufactures (excluding cordage) ...	3. Iron—
32. Hides and Skins—	(a) Old, for re-manufacture ...
1. Hides, raw ... Cwt. & No.	(b) Wrought—
2. " dressed or tanned ...	i. Anchors, cables, and kentledge ...
3. Skins, raw ...	ii. Angle, bolt, and rod ...
4. " dressed or tanned ...	iii. Bar ...
33. Hops ... Cwt.	iv. Hoop ...
34. Horns ...	v. Nails, screws, rivets, and washers ...
35. Instruments, Apparatus, and Appliances, and parts thereof—	vi. Pipes and tubes ...
1. Musical ...	vii. Sheets and plates—
2. Photographic ...	1. Galvanized ...
3. Scientific, philosophical, and other kinds ...	2. Tinned ...
36. Ivory—	3. Other than galvanized or tinned ...
1. Unmanufactured ... Lbs.	viii. Wire ...
2. Manufactured ...	ix. Other manufactures of wrought or cast-iron, or of iron mixed with steel ...
37. Jewellery and plate, of gold and silver—	4. Lead—
1. Jewellery ...	(a) Ore ...
2. Plate ...	(b) Pig ...
3. Precious stones and pearls, unset ...	(c) Wrought—
38. Jute—	i. Sheets, pipes, and tubes ...
Manufactures ...	ii. Other sorts ...
39. Leather—	(d) Other sorts ...
1. Unwrought ... Cwt.	
2. Manufactures (excluding boots and shoes) ...	

I.—Private Merchandise—concl'd.

	Particulars required in addition to value.		Particulars required in addition to value.
44. Metals—concl'd.		55. Seeds—concl'd.	
5. Quicksilver	Lbs.	2. Rape	Cwt.
6. Steel—		3. Other sorts	"
(a) Hoop	Cwt.	56. Shells and Cowries	"
(b) Other sorts	"	57. Ships, parts of	"
7. Tin—		58. Silk—	
Unwrought (block)	"	1. Raw	Lbs.
8. Zinc or spelter—		2. Manufactures—	
(a) Unwrought	"	(a) Piece-goods	Yds.
(b) Wrought or manufactured	"	(b) Goods of silk mixed with other materials	"
(c) Other sorts	"	(c) Thread, for sewing	Lbs.
9. Metals, unenumerated	"	(d) Other sorts	"
45. Oils—		59. Soap	Cwt.
1. Animal	Gallons	60. Specimens illustrative of natural science	"
2. Essential	"	61. Spices—	
3. Mineral—		1. Betelnuts	Lbs.
(a) Kerosine	"	2. Cardamoms	"
(b) Other kinds	"	3. Cloves	"
4. Vegetable, not essential—		4. Ginger	"
(a) Linseed	"	5. Nutmegs	"
(b) Other sorts	"	6. Pepper	"
46. Oil-cloth and floor-cloth	Sq. yds.	7. Other sorts	"
47. Paints and Colours	Cwt.	62. Stationery (excluding paper)	"
48. Paper and Pasteboard—		63. Stone and marble	Cwt.
1. Printing paper	"	64. Sugar, refined or crystallised, including sugarcandy and confectionery	"
2. Writing paper and envelopes	"	65. Tea	Lbs.
3. Other kinds of paper	Cwt.	66. Toys and requisites for games	"
4. Pasteboard, millboard, and cardboard of all kinds	"	67. Umbrellas, including parasols and sunshades	"
49. Perfumery	"	68. Wax (including candles)	Cwt.
50. Pitch, Tar, and Bitumen	Cwt.	69. Wood—	
51. Printing and Lithographing materials (other than paper)	"	1. Teak	Cub. tons
52. Provisions—		2. Other timber	"
1. Bacon and hams	Lbs.	3. Ornamentals	"
2. Biché de mer	"	4. Manufactures of wood	"
3. Butter	"	70. Wool—	
4. Fishmaws and sharkfins	"	1. Raw	Lbs.
5. Fish, dry unsalted	"	2. Manufactures—	
6. " " salted	"	(a) Piece-goods	Yds.
7. Fruits and vegetables: dried, salted, or preserved—		(b) Shawls	Number
(a) Dates	Cwt.	(c) Other sorts	Lbs.
(b) Other sorts	"	71. Articles (not specified) re-exported by post	"
8. Ghee	Lbs.	72. All other articles of merchandise—	
9. Other sorts of provisions	Cwt.	1. Unmanufactured	"
3. Railway plant and rolling-stock	"	2. Manufactured	"
4. Salt	Tons		
55. Seeds—			
1. Essential	Cwt.		

II.—Government Stores.

1. Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements, but excluding hosiery)		5. Chemicals, Drugs, Medicines, and Narcotics	
1. Boots and shoes	Pairs	6. Cotton—	
2. Arms, ammunition, and military stores—		1. Twist and yarn	Lbs.
1. Firearms, and parts thereof	"	2. Manufactures	"
2. Other sorts	"	7. Flax—	
3. Books and printed matter (including maps and charts)	"	Manufactures	"
4. Building and engineering materials	"	8. Glass and glassware	"
		9. Hardware and Cutlery, including agricultural implements and plated ware	"
		10. Instruments, Apparatus, and Appliances, and parts thereof	"

II.—Government Stores—concl'd.

	Particulars required in addition to value.		Particulars required in addition to value.
11. Leather, unwrought and manufactures (excluding boots and shoes)		14. Metals—concl'd.	
12. Liquors—		5. Steel, bars, cast, and other sorts	Cwt.
1. Ale, beer, and porter	Gallons	6. Tin, unwrought and wrought	"
2. Spirit	"	7. Zinc or spelter, wrought or manufactured	"
3. Wines	"	8. Metals, unenumerated	"
13. Machinery and millwork	"	15. Railway plant and rolling-stock	"
14. Metals—		16. Ships, parts of	"
1. Brass, wrought	Cwt.	17. Stationery (excluding paper)	"
2. Copper, unwrought	"	18. Telegraphs, materials for construction of	"
3. Iron—		19. Wool—	
(a) Cast (pig)	"	Manufactures—	
(b) Wrought and manufactures	"	(a) Piece-goods	Yds.
4. Lead—		(b) Other sorts	Lbs.
(a) Pig	"	20. All other articles—	
(b) Wrought and manufactures	"	1. Unmanufactured	"
		2. Manufactured	"

No. 4.—COASTING TRADE.

List of articles to be specified in the tables of imports and exports in the monthly and annual returns of the coasting trade of British India.

[N.B.—The quantity of each article is always to be stated in the denomination indicated opposite the article in the second column. Where no denomination of quantity is stated, only the value is to be given.]

I.—Private Merchandise.

Indian Produce and Manufacture.

	Particulars required in addition to value.		Particulars required in addition to value.
1. Animals living—		14. Cordage and rope of vegetable fibre (excluding jute)	Cwt.
1. Horses	Number	15. Cotton—	
2. Other kinds	"	1. Raw	"
2. Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements, but excluding hosiery)	"	2. Twist and yarn	Lbs.
3. Arms, ammunition, and military stores	"	3. Manufactures—	
4. Art, works of	"	(a) Piece-goods—	
5. Books and printed matter (including maps and charts)	Cwt.	i. Grey (unbleached)	Yds.
6. Building and engineering materials—		ii. White (bleached)	"
1. Bricks and tiles	Number	iii. Coloured, printed, or dyed	"
2. Chalk and lime	Cwt.	(b) Handkerchiefs and shawls in the piece	Number
3. Other sorts	"	(c) Other sorts	"
7. Cabinet-ware and furniture	"	16. Drugs, Medicines and Narcotics (excluding chemicals)—	
8. Canes and rattans	Cwt.	1. Drugs and medicines (excluding chemicals)	"
9. Carriages and carts (excluding railway carriages), and parts thereof	"	2. Opium	Cwt.
10. Chemicals—		3. Tobacco—	
1. Khari salt	Cwt.	(a) Unmanufactured	Lbs.
2. Saltpetre	"	(b) Manufactured—	
3. Sulphuric acid	"	i. Cigars	"
4. Other sorts	"	ii. Other sorts	"
11. Coal	Tons	17. Dyeing and Tanning materials—	
12. Coffee	Cwt.	1. Cutch	Cwt.
13. Coir—		2. Gambier	"
1. Unmanufactured	"	3. Indigo	"
2. Manufactures (excluding rope)	"	4. Myrabolams	"
		5. Turmeric	"
		6. Other sorts (including lac dye)	"
		18. Earthenware and Porcelain (excluding earthenware piping)	"

I.—Private Merchandise—contd.

Indian Produce and Manufacture—contd.

	Particulars required in addition to value.		Particulars required in addition to value.
19. Feathers ...	Lbs.	36. Liquors—	
20. Fodder, bran, and cattle-food, including hay and straw—		1. Ale, beer and porter ...	Gallons
1. Oilcake ...	Cwt.	2. Spirit—	
2. Other sorts ...	"	(a) Rum ...	"
21. Fruits and Vegetables—		(b) Other sorts ...	"
1. Fruits—		3. Other sorts of liquors ...	"
(a) Cocoanuts ...	Number	37. Machinery and millwork ...	"
(b) " kernel or copra ...	Cwt.	38. Manures—	
(c) Other sorts ...	"	1. Animal bones ...	Tons
2. Vegetables, fresh ...	"	2. Other kinds ...	"
22. Glass and glassware ...	"	39. Mats and matting ...	Sq. yds.
23. Grain and Pulse—		40. Metals—	
1. Barley ...	Cwt.	1. Brass—	
2. Gram ...	"	(a) Unwrought ...	Cwt.
3. Jawar and bajra ...	"	(b) Wrought ...	"
4. Oats ...	"	2. Copper—	
5. Pulse ...	"	Wrought ...	"
6. Rice in the husk ...	"	3. Iron—	
7. " not in the husk ...	"	(a) Cast (pig) ...	"
8. " flour ...	"	(b) Wrought ...	"
9. Wheat ...	"	(c) Other sorts ...	"
10. " flour ...	Lbs.	4. Tin—	
11. Other sorts ...	Cwt.	(a) Ore ...	"
24. Gums and Resins ...	"	(b) Unwrought (block) ...	"
25. Hardware and Cutlery, including agricultural implements and plated ware ...	"	(c) Wrought (including plates or sheets, not tinned iron) ...	"
26. Hemp—		5. Unenumerated ...	"
1. Raw ...	Cwt.	41. Mowra or Mowra flowers ...	"
2. Manufactures (excluding cordage) ...	"	42. Oils—	
27. Hides and Skins—		1. Animal ...	Gallons
1. Hides, raw ...	Cwt.	2. Essential ...	"
2. " dressed or tanned ...	"	3. Mineral—	
3. Skins, raw ...	"	(a) Kerosene ...	"
4. " dressed or tanned ...	"	(b) Paraffin wax ...	Cwt.
28. Horns ...	"	(c) Other kinds ...	Gallons
29. Instruments, Apparatus, and Appliances, and parts thereof ...	"	4. Vegetable, not essential—	
30. Ivory—		(a) Castor ...	"
1. Unmanufactured ...	Lbs.	(b) Coconut ...	"
2. Manufactured ...	"	(c) Earthnut ...	"
31. Jewellery and plate, of gold and silver ...	"	(d) Linseed ...	"
32. Jute—		(e) Mustard or rape ...	"
1. Raw ...	Cwt.	(f) Til or jinjili ...	"
2. Twists and yarn ...	Lbs.	(g) Dregs of jinjili oil ...	Cwt.
3. Manufactures—		(h) Other sorts ...	Gallons
(a) Gunny bags ...	Number	43. Paints and Colours, including painters' materials ...	"
(b) " cloth ...	Yds.	44. Paper and Pasteboard—	
(c) Canvas ...	"	1. Printing paper ...	Cwt.
(d) Rope and twine ...	Cwt.	2. Writing paper and envelopes ...	"
(e) Other kinds ...	"	3. Other kinds of paper ...	Cwt.
33. Lac—		4. Pasteboard, millboard, and cardboard of all kinds ...	"
1. Stick ...	"	45. Perfumery ...	"
2. Other kinds (excluding lac dye) ...	"	46. Pitch, Tar, and Dammer ...	Cwt.
34. Lacquered ware ...	"	47. Plants, living ...	"
35. Leather—		48. Printing and Lithographing materials (other than paper) ...	"
1. Unwrought ...	Cwt.	49. Provisions—	
2. Manufactures—		1. Bacon and hams ...	Lbs.
(a) Saddlery and harness ...	"	2. Butter ...	"
(b) Other sorts (excluding boots and shoes) ...	"	3. Cheese ...	"
		4. Fishmaws and sharkfins ...	"
		5. Fish, dry unsalted ...	"
		6. " salted ...	"

I.—Private Merchandise—contd.

Indian Produce and Manufacture—contd.

	Particulars required in addition to value.		Particulars required in addition to value.
49. Provisions—contd.		59. Spices—	
7. Fruits and vegetables: dried, salted, or preserved ...	Cwt.	1. Betelnuts ...	Lbs.
8. Ghee ...	Lbs.	2. Cardamoms ...	"
9. Other sorts of provisions ...	Cwt.	3. Chillies ...	"
50. Rags and other materials for making paper ...	"	4. Ginger ...	"
51. Railway plant and rolling-stock ...	"	5. Pepper ...	"
52. Salt ...	Tons	6. Other sorts ...	"
53. Seeds—		60. Stationery (excluding paper) ...	"
1. Essential ...	Cwt.	61. Stone and marble ...	Cwt.
2. Castor ...	"	62. Sugar—	
3. Cotton ...	"	1. Sugar, refined or crystallised ...	"
4. Earthnut ...	"	2. Sugar, unrefined ...	"
5. Linseed ...	"	63. Tallow ...	"
6. Mowra ...	"	64. Tea ...	Lbs.
7. Mustard ...	"	65. Toys and requisites for games ...	"
8. Rape ...	"	66. Umbrellas, including parasols and sunshades ...	Number
9. Til or jinjili ...	"	67. Wax (excluding candles) ...	Cwt.
10. Other sorts ...	"	68. Wood—	
54. Shells and Cowries ...	"	1. Teak ...	Cub. tons
55. Ships, parts of ...	"	2. Other timber ...	"
56. Silk—		3. Firewood ...	Tons
1. Raw ...	Lbs.	4. Ornamental ...	"
2. Manufactures—		5. Manufactures ...	"
(a) Piece-goods ...	Yds.	69. Wool—	
(b) Goods of silk mixed with other materials ...	"	1. Raw ...	Lbs.
(c) Other sorts ...	Lbs.	2. Manufactures ...	"
57. Soap ...	Cwt.	70. All other articles of merchandise—	
58. Specimens illustrative of natural science ...	"	1. Unmanufactured ...	"
		2. Manufactured ...	"
Foreign Merchandise.			
1. Animals, living—		15. Coffee ...	Cwt.
1. Horses ...	Number	16. Corals, real ...	Lbs.
2. Other kinds ...	"	17. Cordage and rope of vegetable fibre (excluding jute) ...	Cwt.
2. Apparel (including drapery, haberdashery, millinery, uniforms, accoutrements, but excluding hosiery) ...	"	18. Cotton—	
1. Boots and shoes ...	Pairs	1. Raw ...	"
3. Arms, ammunition, and military stores—		2. Twist and yarn ...	Lbs.
1. Firearms, and parts thereof ...	"	3. Manufactures—	
2. Gunpowder ...	Lbs.	(a) Piece-goods—	
3. Dynamite, and all other explosives ...	Cwt.	i. Grey (unbleached) ...	Yds.
4. Other sorts ...	"	ii. White (bleached) ...	"
4. Art, works of ...	"	iii. Coloured, printed, or dyed ...	"
5. Books and printed matter (including maps and charts) ...	Cwt.	(b) Handkerchiefs and shawls in the piece ...	Number
6. Building and engineering materials ...	"	(c) Other sorts ...	"
7. Cabinet-ware and furniture ...	"	19. Drugs, Medicines, and Narcotics (excluding chemicals)—	
8. Candles ...	Lbs.	1. Drugs and medicines (excluding chemicals) ...	"
9. Canes and rattans ...	Cwt.	2. Opium ...	Cwt.
10. Carriages and carts (excluding railway carriages), and parts thereof ...	"	3. Tobacco—	
11. Chemicals ...	"	(a) Unmanufactured ...	Lbs.
12. Chinese and Japanese ware (including lacquered ware, but excluding earthenware and porcelain) ...	"	(b) Manufactured ...	"
13. Clocks and watches ...	Number	20. Dyeing and Tanning materials—	
14. Coal ...	Tons	1. Alizarine dyes ...	"
		2. Aniline ...	"
		3. Other sorts ...	Cwt.
		21. Earthenware and Porcelain (excluding earthenware piping) ...	"
		22. Fireworks ...	"
		23. Flax—	
		1. Raw ...	Lbs.

I.—Private Merchandise—concld.

Foreign Merchandise—concld.

	Particulars required in addition to value	Particulars required in addition to value.
23. Flax—concld.		
2. Twist and yarn ...	Lbs.	
3. Manufactures ...		
24. Fruits and Vegetables ...		
25. Glass and glassware ...		
26. Grain and Pulse ...	Cwt.	
27. Gums and Resins ...		
28. Hardware and Outfry, includ- ing agricultural implements and plated ware ...		
9. Hides and Skins ...	Cwt.	
30. Instruments, Apparatus, and Appliances, and parts thereof ...		
31. Ivory—		
1. Unmanufactured ...	Lbs.	
32. Jewellery and plate, of gold and silver ...		
33. Jute—		
Manufactures ...		
34. Lac ...	Cwt.	
35. Leather—		
1. Unwrought ...		
2. Manufactures—		
(a) Saddlery and harness ...		
(b) Other sorts (excluding boots and shoes) ...		
36. Liquors—		
1. Ale, beer, and porter ...	Gallons	
2. Spirit—		
(a) Brandy ...		
(b) Rum ...		
(c) Other sorts of spirit ...		
3. Wines ...		
4. Other sorts of liquors ...		
37. Machinery and millwork—		
1. Agricultural (not being steam) ...		
2. Steam-engines, and parts—		
(a) Locomotives (exclud- ing those for mil- ways) ...		
(b) Other sorts ...		
3. Other sorts of machinery ...		
38. Matches ...		
39. Mats and matting ...	Sq. yds.	
40. Metals—		
1. Brass—		
(a) Unwrought ...	Cwt.	
(b) Wrought ...		
2. Copper—		
(a) Ore ...		
(b) Old, for re-manufac- ture ...		
(c) Unwrought ...		
(d) Wrought ...		
3. Iron—		
(a) Ore ...		
(b) Old, for re-manufac- ture ...		
(c) Cast (pig) ...		
(d) Wrought—		
i. Anchors, cables, and kentledge ...		
ii. Angle, bolt, and rod ...		
iii. Bar ...		
iv. Hoop ...		
41. Metals—concld.		
3. Iron—concld.		
(d) Wrought—concld.		
v. Nails, screws, rivets and washers ...	Cwt.	
vi. Sheets and plates ...		
vii. Wire ...		
viii. Other manufac- tures of wrought or cast iron, or of iron mixed with steel ...		
4. Lead ...	Lbs.	
5. Quicksilver ...	Cwt.	
6. Steel ...		
7. Tin ...		
8. Zinc or spelter ...		
9. Unenumerated ...		
42. Oil—		
1. Mineral—		
(a) Kerosine ...	Gallons	
(b) Other kinds ...		
2. Other sorts of oil ...		
43. Oil-cloth and floor-cloth ...	Sq. yds.	
44. Paints and Colours, including painters' materials ...		
45. Paper and pasteboard ...		
46. Perfumery ...		
47. Pitch, tar and dammer ...	Cwt.	
48. Printing and Lithographing ma- terials (other than paper) ...		
49. Provisions—		
1. Fruits and vegetables: dried, salted, or preserved—		
(a) Dates ...	Cwt.	
(b) Other sorts ...		
2. Other sorts of provisions—		
(a) Bacon and hams ...	Lbs.	
(b) Butter ...		
(c) Cheese ...		
(d) Other sorts ...	Cwt.	
50. Railway plant and rolling-stock ...		
51. Salt ...	Tons	
52. Seeds ...	Cwt.	
53. Shells and Cowries ...		
54. Ships, parts of ...		
55. Silk—		
1. Raw ...	Lbs.	
2. Manufactures—		
(a) Piece-goods ...	Yds.	
(b) Goods of silk mixed with other materials ...		
(c) Other sorts ...	Lbs.	
56. Soap ...	Cwt.	
57. Spices—		
1. Betelnuts ...	Lbs.	
2. Cardamoms ...		
3. Cloves ...		
4. Nutmegs ...		
5. Pepper ...		
6. Other sorts ...		
58. Stationery (excluding paper) ...		
59. Stone and marble ...	Cwt.	
60. Sugar—		
1. Sugar, refined or crystal- lized ...		
2. Sugar, unrefined ...		

I.—Private Merchandise—concld.

Foreign Merchandise—concld.

	Particulars required in addition to value.	Particulars required in addition to value.
60. Tallow ...	Cwt.	
61. Tea ...	Lbs.	
62. Telegraphs, materials for con- struction of ...		
63. Toys and requisites for games ...		
64. Umbrellas, including parasols and sunshades ...	Number	
65. Wax (excluding candles) ...	Cwt.	
66. Wood—		
1. Timber ...	Cub. tons	
2. Ornamental ...		
67. Wood—concld.		
3. Manufactures ...		
1. Raw ...	Lbs.	
2. Manufactures—		
(a) Piece-goods ...	Yds.	
(b) Shawls ...	Number	
(c) Other sorts ...	Lbs.	
68. All other articles of merchandise—		
1. Unmanufactured ...		
2. Manufactured ...		
II.—Government Stores, Indian Produce and Manufacture.		
1. Apparel (including drapery, haberdashery, millinery, uni- forms, accoutrements, but ex- cluding hosiery) ...	Pairs	
2. Arms, ammunition, and military stores ...		
3. Drugs, Medicines and Nar- cotics—		
1. Drugs ...		
2. Medicines and Narcotics—		
(a) Opium ...		
(b) Other sorts ...		
4. Liquors ...	Gallons	
5. Metals ...	Cwt.	
6. Paper and pasteboard ...		
7. Railway plant and rolling-stock ...		
8. Stationery (excluding paper) ...		
9. Telegraphs, materials for con- struction of ...		
10. All other articles—		
1. Unmanufactured ...		
2. Manufactured ...		

Foreign Merchandise.

1. Apparel (including drapery, haberdashery, millinery, uni- forms, accoutrements, but ex- cluding hosiery) ...	Pairs
2. Arms, ammunition, and military stores ...	
3. Drugs, Medicines and Narcotics ...	
4. Liquors ...	Gallons
5. Metals ...	Cwt.
6. Paper and Pasteboard ...	
7. Railway plant and rolling-stock ...	
8. Stationery (excluding paper) ...	
9. Telegraphs, materials for con- struction of ...	
10. All other articles—	
1. Unmanufactured ...	
2. Manufactured ...	

III.—Treasure.

Private—	Government—
1. Gold, coin and bullion ...	1. Gold, coin and bullion ...
2. Silver, do. ...	2. Silver, do. ...

B.

List of Foreign Countries (to be adopted in the Returns of Trade).

Europe.	5. FRANCE—concld.	9. ITALY—concld.
1. UNITED KINGDOM.	vi. Marseilles, &c.	iii. Brindisi.
2. AUSTRIA HUNGARY—	vii. Lyons.	iv. Palermo.
i. Trieste.	viii. Orleans.	v. Messina.
ii. Fiume.	ix. Rouen.	vi. Leghorn.
3. BELGIUM*—	x. Germany—	vii. Genoa.
i. Antwerp.	i. Hamburg.	viii. Venice, &c.
ii. Brussels.	ii. Bremen, &c.	ix. Naples.
iii. Ghent.	iii. Leipzig.	x. Florence.
4. DENMARK*—	iv. Nuremberg.	xi. Malta*.
i. Copenhagen.	v. Greece*.	xii. Norway*.
5. FRANCE*—	vi. Holland*—	xiii. Portugal*—
i. Dunkirk.	i. Amsterdam.	i. Lisbon.
ii. Havre.	ii. Rotterdam.	ii. Oporto.
iii. Brest.	iii. Nantes.	iii. Russia—
iv. Nantes.	iv. Bordeaux.	i. Batoum.
v. Bordeaux.		ii. Odessa.

List of Foreign Countries to be adopted in the Returns of Trade—concl'd.

13. RUSSIA—concl'd.	30. SOUTH AMERICA—concl'd.	45. PHILIPPINES*—
iii. Riga.	v. Montevideo.	i. Manila.
iv. Pott.	vi. Valparaiso, &c.	46. SIAM—
14. SPAIN—	vii. Surinam.	i. Bangkok.
i. Barcelona.	31. UNITED STATES—	47. STRAITS SETTLEMENTS*—
ii. Cadiz.	i. New York.	i. Penang.
iii. Gibraltar.	ii. Boston.	ii. Malacca.
15. SWEDEN.*	iii. New Port.	iii. Singapore.
16. TURKEY IN EUROPE*—	iv. Charleston.	48. SUMATRA.*
i. Constantinople.	v. New Orleans.	49. TURKEY IN ASIA—
ii. Saloniki.	vi. Philadelphia.	i. Smyrna.
17. OTHER COUNTRIES IN EUROPE.*	vii. San Francisco.	ii. Beyrout.
<i>Africa and Adjacent Islands.</i>	32. WEST INDIES—	iii. Alexandria.
18. ABYSSINIA.*	i. Jamaica.	iv. Jaffa.
19. CAPE COLONY.	ii. Cuba.	v. Baghdad.
i. Algoa Bay.	iii. Trinidad.	vi. Bassorah.
ii. Cape Town.	iv. Barbadoes.	vii. Tripoli.
iii. Port Elizabeth.	v. St. Lucia.	viii. Trebizand.
20. EASTERN COAST OF AFRICA (comprising the coast between Natal and Abyssinia)—	vi. Martinique.	50. OTHER COUNTRIES IN ASIA—
i. Mozambique.	33. OTHER COUNTRIES IN AMERICA.	i. Celebes.
ii. Zanzibar.	i. Honolulu.	ii. Macassar.
iii. Beira.	<i>Asia.</i>	<i>Australia.</i>
iv. Mombassa.	34. ADEK.	51. NEW SOUTH WALES*—
v. Djibouta.	35. ARAHA—	i. Sydney.
vi. Delagoa Bay.	i. Territories of the Imam of Muskat.	ii. Newcastle.
21. EGYPT—	ii. Muscat.	52. NEW ZEALAND*—
i. Alexandria.	iii. Jeddah.	i. Dunedin.
ii. Cairo.	iv. Other Arabian States.	ii. Wellington.
iii. Port Said.	36. BORNEO.*	iii. Auckland.
iv. Ismailia.	37. CEYLON.*	iv. Christ Church.
v. Suez (for local trade).	38. CHINA—	53. QUEENSLAND*—
22. MADAGASCAR*—	i. Hongkong.	i. Brisbane.
i. Tananarive.	ii. Treaty Ports, Shanghai, &c.	ii. Townsville.
23. MAURITIUS*—	39. COCHIN-CHINA—	iii. Rockhampton.
i. Port Louis.	i. Saigon.	iv. Cairns.
24. NATAL.*	ii. Tongkin.	v. BOWAN.
25. REUNION (BOURBON)*	40. JAPAN.*	54. SOUTH AUSTRALIA*—
26. ST. HELENA.*	i. Yokohama.	i. Adelaide.
27. OTHER COUNTRIES IN AFRICA—	ii. Kobe.	ii. Port Darwin.
i. Tunis.	iii. Nansaki.	55. VICTORIA*—
ii. Tripoli.	iv. Hiogo.	i. Albany.
iii. Algiers.	41. JAVA.*	ii. Fremantle.
<i>America.</i>	i. Batavia.	iii. King George's Sound.
25. CANADA*—	ii. Samarang.	iv. Geraldton.
i. Quebec.	iii. Sourabaya.	v. Perth.
ii. Montreal.	42. MALDIVES (except Minicoy, which is to be regarded as a British Indian Port subordinate to the Presidency of Madras).*	56. WESTERN AUSTRALIA*—
29. CENTRAL AMERICA.	43. MEXICO AND SONORIAN.	i. Melbourne.
30. SOUTH AMERICA—	i. Demerara.	57. TASMANIA*—
ii. Rio de Janeiro.	44. PERSIA.*	i. Hobart Town.
iii. Buenos Ayres.	i. Bushire.	ii. Launceston.
iv. Callao.	ii. Bunder Abbas.	58. AUSTRALASIA—
		i. Fiji Islands.
		59. AGGREGATE RETURN OF TRADE PASSING THROUGH THE SUEZ CANAL.

N.B.—1. Endeavour should be made to show the trade with chief countries in detail separately for each port as well as in a total for the country, wherever this is possible. (For the United Kingdom such details are unnecessary, and for those countries marked * they need be given only where available.)

2. Transit trade passing via Suez should no longer be shown under that head, which disappears from the list, but under the countries of destination.

3. The present heading "Mediterranean Ports" also disappears, each port being classed under the country to which it belongs.

4. Trade with an inland country must be classed under the country to which belongs the port at which the articles are landed.

5. Trade with the Andaman and Nicobar Islands, as well as with the Laccadives, and with Minicoy (one of the Maldives), to be treated as Coasting or Interportal.

6. Trade with ports in India subject to Foreign Governments, European or Native, to be treated as "Foreign Coasting" under a separate head from the Coasting Trade of British India.

7. The present heads "Persian Gulf" and "Red Sea" disappear, the trade being classed under the countries to which the ports of the adjacent coasts belong.

8. Under "Siam" is to be classed the trade between British Burmah and the Island of Junk, Ceylon or Salang.

After 3 o'clock afternoon, no cash can be received or Bills of Duties settled. Parties therefore who are desirous of clearing goods on private packages, are recommended to apply early in the day for the same. This rule is necessary to enable the accounts of the day to be closed in the evening, which could not be done were duty received until a late hour.

All Pass Notes for every description of goods imported or exported must be signed either by the Collector or Deputy Collector; no other signature shall authorize the gatekeepers or other Custom House officers to pass goods.

EXPLOSIVES.—The import, export and transport of explosives is regulated by the rules issued by the Government of India and published at p. 550 of the *Port St. George Gazette*, dated 12th July 1887.

FEES LEVIED AT THE CUSTOM HOUSE.—For duplicate of any certificate, Port clearance or other necessary documents, (original having been lost), 5 rupees.

Certificates are granted in the forms of extracts from the Custom House records on applicants furnishing a non-judicial stamp paper of 8 annas value.

N.B.—The Collector is not bound to furnish duplicates of any document, but if satisfied that no fraud has been committed or is intended, he may grant them.

Godown Rent at the Madras Custom House.

Goods shall be allowed to remain for four days only in any Custom House free of charge. After that period, single rates shall be charged on each package for seven days.

Treble rates shall be charged after seven days. These penalty rates may however be reduced at the discretion of the Customs Collector.

The day of landing and that of removal to be reckoned as one day; Sundays and close holidays are not reckoned in the rent-free terms. When delay is caused by the inability of the Custom House officers to examine and pass the goods, such delay is not to be reckoned. The foregoing rules are equally applicable to personal effects deposited in the Custom Houses.

The object in charging godown rent is to induce parties to clear their goods with despatch, and to prevent the yard from being needlessly encumbered.

The rates of wharfage or godown rent are given below; they are applicable to all Customs ports. The rate of 1 rupee per mensem per 100 cubic feet should be applied to all goods not specified in this list.

No charge for godown rent to be made if the amount does not exceed six pies.

On iron stored in the iron yards on the beach in Madras, a ground rent of Rs. 5 per ground per mensem shall be levied, a fraction of a ground and of a calendar month being treated as a whole ground and as a whole month, and no penalty rates being levied. When the Collector is satisfied that the ground is occupied by only a few bars or bundles which remain uncleared owing to difficulty of identification or other reasonable cause, it is left to his discretion to levy rent at 6 pies per ton per diem.

Rates for Godown Rent.

Per month.	Per month.
RS. A. P.	RS. A. P.
Beer, whole pipes, butt, or pun-	Small crates, 6 or 8 dozen, more or
cheon..... 0 12 0	less..... 0 4 0
Do. half pipe or hogshead..... 0 6 0	Wines, butt or pipe..... 2 0 0
Do. quarter pipe..... 0 3 0	Do. half pipe or hogshead..... 1 0 0
Large casks containing glass or	Do. quarter pipe..... 0 8 0
earthenware..... 1 0 0	Do. chests above 12 dozen size.... 0 8 0
Small casks..... 0 12 0	Do. do. of 12 dozen or above
Tierce do. do. or provisions..... 0 12 0	6 dozen..... 0 6 0
Large crates, 12 dozen bottles..... 0 6 0	Do. do. of 6 dozen or 3 dozen. 0 3 0

Rates for Godown Rent—contd.

Per month.	Per month.
RS. A. P.	RS. A. P.
Wines, quarter chest or 3 dozen..... 0 2 0	Arsenic, per box..... 0 3 0
Do. all boxes under 3 dozen and above 1 dozen..... 0 1 0	Brass leaf, do..... 0 2 0
Do. one dozen boxes..... 0 0 9	China paper, per case..... 0 2 0
Cases of under 1 dozen size..... 0 0 6	China, cases of nankin, cassia, camphor, silk, aniseed, &c., per case... 0 3 0
Spirits, per pipe..... 2 0 0	Ginger or turmeric, per 100 bazaar maunds..... 3 0 0
Do. per hoghead..... 1 0 0	Betelnut, per bazaar maund..... 0 0 6
Do. in bottle case of 1 dozen..... 0 1 0	Cloves, do. do..... 0 1 0
Do. above 1 and under 3 dozen..... 0 1 6	Coffee, pepper, cardamom, cummin-seed, aniseed, in bags or bales, per bazaar maund..... 0 1 0
Do. 3 dozen..... 0 2 0	Sugar, spices, or any other similar articles, per hoghead 0 8 0
Do. above 3 and under 6 dozen..... 0 3 0	Do. do. do. per tierce..... 0 4 0
Do. 6 dozen..... 0 4 0	Sugarcandy, per tub..... 0 0 6
Do. for every dozen in excess of 6 dozen size..... 0 0 9	Tea, per whole chest..... 0 2 0
British piece-goods, per case above 12 dozen..... 0 9 0	Do. per smaller box..... 0 1 0
Do. do. do. per case of 12 dozen or above 6 dozen..... 0 6 0	Paint, per keg of 56 lbs..... 0 0 6
Do. do. do. 6 or 3 dozen..... 0 3 0	Salmon, herrings, or other fishes, per keg..... 0 0 6
Do. do. do. 3 dozen or less..... 0 2 0	Turpentine, linseed or other vegetable oil, per jar..... 0 2 0
Do. do. do. bale of size of bale of twist of 4 to 500 lbs. 0 6 0	All cordage, per cwt..... 0 1 0
Twist of all sorts, per bale of 4 or 500 lbs..... 0 6 0	Rosin or dammer, per bazaar maund 0 1 0
Do. do. do. of smaller size..... 0 4 0	Tobacco, unmanufactured, per 1 bazaar maund bale..... 0 2 0
Metals, per bazaar maund..... 0 0 6	Gunnies, per large bale..... 0 8 0
Canvas, per bale..... 0 3 0	Do. per smaller bale..... 0 6 0
Silk, per bale..... 0 6 0	Cow hides, per large bale..... 0 12 0
Silk piece-goods, per case..... 0 6 0	Do. per smaller bale..... 0 8 0
Indigo, per chest..... 0 6 0	Goat skins, per bale..... 0 8 0
Opium do..... 0 6 0	Quicksilver, per bazaar maund..... 0 2 0
Cotton hemp, jute and safflower, per bale of 800 lbs..... 0 4 0	Tin plates, per box..... 0 0 6
Sugar, rice and seeds, per 100 bazaar maunds..... 2 8 0	Bricks, per 1,000..... 1 0 0
Cutch, per 100 bazaar maunds..... 2 0 0	Valuables such as specie, jewellery, corals, gold thread, silver plate, &c., per case..... 2 0 0
Shell-lac and lac-dye, per chest..... 0 4 0	
Vermilion, per box..... 0 2 0	

PETROLEUM.—Rules regulating the importation, possession and transport of Petroleum as defined in India Act XII of 1886, will be found published at pp. 6—12 of the *Fort St. George Gazette*, dated 7th January 1890.

UNCLAIMED GOODS.—Goods not cleared within four months from the date of landing will be sold by public auction, after due notice in the Official Gazette. The proceeds will be applied to the payment of duty and other charges, and the surplus (if any) paid to the owner on application within one year from the date of sale.

RE-LANDED GOODS.—Goods re-landed must be reported upon and identified as being the same that have previously passed the Custom House for exportation. No re-landed goods shall be passed into Town or entered for re-exportation on board another vessel, until the original entry in the Export Register has been duly checked and cancelled, to the extent of the quantity re-landed.

A regular application in the form of Pass Note shall be made in all cases of goods re-landed either for passing them into Town or for re-exporting them from the Custom House.

UNMANIFESTED GOODS.—Goods landed in excess of those entered in the Manifest, or not corresponding with the particulars therein shown, will be liable to a penalty of double or treble duty. Any special case in which the Collector may consider the goods liable to confiscation, shall be reported to the Board of Revenue for orders.

Export.

EXPORT CARGO.—No outward-bound vessel is allowed to receive cargo on board until application be made at the Custom House, and an order signed by the Collector or Deputy, be granted for the purpose. Such application shall specify the name, tonnage and nature of the vessel, the name of the Master, and of every port for which cargo is to be shipped. If goods are shipped prior to grant, the Master is liable to a penalty not exceeding 1,000 rupees.

Form of Permit for Shipping Cargo.

To—
You are permitted to export on the—under your command, the undermentioned articles:—

Collector of Sea Customs.

Date.	Description of Articles.
	Sundry Goods and Passengers' Baggage.

N.B.—This Permit will serve as an authority to grant you boats.

All goods for exportation must be entered for that purpose at the Custom House. The date on which the goods were entered outwards at the Customs is the date of exportation in the event of any charge being made in the rates of duty or in any fixed valuation. Shippers of export goods are required to deliver a full and true specification thereof in the prescribed form.

Parties will be allowed to produce Invoices in support of the quantities and weight of goods as entered in the Export Permit, and also of the value where such is not contained in the Tariff subject to the liabilities contained in sections 29 to 32 of Act VIII of 1878.

LAND CERTIFICATES.—Goods having paid Import duty may be exported free by land under the following certificate:—

CERTIFICATE.

Sea Custom House,

Madras, 18—

This is to certify that— is about to export by land the undermentioned goods imported by sea at Madras, and that all demands on account of Import duty have been complied with.

Collector, Sea Customs.

To whom con- signed and to what place.	Number and description of packages.	Stores of goods.	Quantity or weight.	Amount.	Rate of duty.	Amount of duty.
				RS. A. P.		RS. A. P.

Miscellaneous Provisions.

AGENTS.—The clerk, servant or known agent of a mercantile office may transact business and receive moneys for his employer, if a member of the Firm identifies him before the officer in charge of the Custom House, and empowers him to do so.

Section 167, clause 9, of Act VIII of 1878. Any person making an unauthorized declaration of value is liable to a penalty not exceeding Rupees 1,000.

APPEAL.—All disputes regarding matters not specially provided for by law between an officer of Customs and another person, has to be decided by the Revenue Board, subject to an appeal to Government (see section 188 of Act VIII of 1878). This section does not apply to cases regularly adjudicated, such as smuggling, &c., but to differences of opinion as to the construction of the Act, rates of duty, classification of goods, &c., appeals are provided for in the former cases by section CLXXXII.

FRENCH GOVERNMENT.—Consignments for the use of the French Government officers, from one French Settlement in India to another, are allowed to pass free through the British Custom Houses at the ports under certificate and seals.—*Board's Circular Order, No. 4392, 8th July 1862.*

HOLIDAYS AT THE CUSTOM HOUSE.—The holidays allowed, exclusive of Sundays, are only those notified under the Negotiable Instruments Act. But of these, Sundays, New Year's Day, Good Friday, the Queen's Birthday and Christmas Day alone are regarded as close holidays. On the other holidays, provision is made between 10 A.M. and 12 noon for the conduct of emergent business and for meeting any demands for the services of the establishment.

OVERTIME FEES.—The rate of overtime fees chargeable for work done by Customs officials before and after office hours on ordinary working days and on Sundays and close holidays, is quarter of a day's pay of the persons actually employed for every hour of overtime or holiday work.

These rules are applicable to all ports.

OPIMUM may be imported on payment of a duty of 24 rupees per seer of 80 tolas and an export duty of 600 rupees per chest of 2 Indian maunds. In the latter case a pass should be obtained from an officer appointed in this behalf by the Local Government.

PROHIBITIONS OR RESTRICTIONS.—Section 19 of Act VIII of 1878 shall be deemed to authorize and to have always authorized the Governor-General in Council to prohibit or restrict the importation or exportation by sea or by land, or both by sea and by land, of any particular class of goods.—*Act XIV of 1871.*

STORES IMPORTED BY GOVERNMENT are landed duty free, but when articles are purchased by Government in this country after duty has been paid on them, the price should be paid including the duty.—*Government Order, 26th August 1854, No. 1557.*

ACT XI OF 1882.

Repealed by the Indian Tariff Act VIII of 1894, as amended by Acts XVI of 1894 and III of 1896.

WHEREAS it is expedient to repeal Schedules II to V, both inclusive, of the Indian Tariff Act, 1894, as amended by Act XVI of 1894, and to substitute other schedules for them; It is hereby enacted as follows:—

Substitution of new Schedules for Schedules II to V, Act VIII, 1894, as amended by Act XVI, 1894. For Schedules II to V, both inclusive, appended to the said Indian Tariff Act, 1894, as amended, the Schedules appended to this Act shall be substituted.

SCHEDULE II.—(IMPORT TARIFF.)

ARMS, AMMUNITION AND MILITARY STORES,

including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be "ammunition" or "military stores" for the purposes of this Act.

Names of Articles.	Duty. RS. A.
1. Firearms other than pistols, including gas and air-guns and rifles, for each	50 0
2. Barrels for the same, whether single or double, for each	30 0
3. Pistols, for each	15 0
4. Barrels for the same, whether single or double, for each	10 0
5. Springs used for firearms, including gas and air-guns and rifles, for each	8 0
6. Gunstocks, sights, blocks and rollers, for each	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air-gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0
10. Machines for capping cartridges, for each	2 8

Exception I.—Articles falling under the 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely:—

- Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform;
- a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;
- swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;
- swords forming part of the equipment of native commissioned officers of Her Majesty's army;
- swords for presentation as army or volunteer prizes;
- arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;

(g) Morris' tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

	Tariff valuation. RS. A.	Rate of duty.
11. Gunpowder, all sorts	<i>ad valorem</i> .	10 per cent.
12. All other sorts of arms, ammunition and military stores	"	"

SCHEDULE III.—(IMPORT TARIFF.)

LIQUORS, OPIUM, SALT AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	Liquors—		RS. A.
	Ale, beer, and porter	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors	"	6 0
	Liqueurs	"	6 0
	Spirit which has been rendered effectually and permanently unfit for human consumption.	<i>ad valorem</i>	Five per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof.	Imperial gallon or six quart bottles of the strength of London proof.	6 0
	Spirit when so used in a proportion of twenty per cent. and upwards.	"	and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	6 0
			and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	"	1 0
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		

SCHEDULE III.—(IMPORT TARIFF)—*concl'd.*LIQUORS, OPIUM, SALT AND SALTED FISH—*concl'd.*

No.	Names of articles.	Per	Rate of duty.
2	OPPIUM, not covered by a Government pass.	Ser of 80 tolas ...	RS. A. 24 0
3	SALT	Indian maund of 82½ lb. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED FISH, wet or dry	"	Such rate or rates of duty not exceeding twelve annas, as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of articles.	Per	Tariff valuation.	Duty.
<i>Animals, Living.</i>				
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds.	.....	RS. A. P.	Free
<i>Articles of Food and Drink.</i>				
2	COFFEE	cwt.	30 0 0	5 per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	*Almonds without shell	"	55 0 0	"
	" in the shell	"	14 0 0	"
	" (kapazi)	"	35 0 0	"
	Cashew or cajoo kernels	"	12 0 0	"
	Cocoanuts	thousand	30 0 0	"
	" kernel (khopra)	cwt.	13 0 0	"
	Currents, in cases	"	14 0 0	"
	" in cans	"	28 0 0	"
	" Persian	"	14 0 0	"
	Dates, dry, in bags	"	5 8 0	"
	" wet, "	"	4 0 0	"
	" in pots and boxes	"	8 8 0	"
	Figs, Persian, dried	"	12 0 0	"
	Garlic	"	5 0 0	"
	Hops	"	Free.	
	Pistachio nuts	cwt.	27 0 0	5 per cent.
	Prunes, Bassora (dū-Bokhara)	"	20 0 0	"
	Raisins, black	"	10 0 0	"
	" kishmish	"	11 0 0	"
	" Munakka	"	8 0 0	"
	" other sorts	"	ad valorem	"
	Walnuts	cwt.	8 0 0	"
	All other sorts of fruits and vegetables	"	ad valorem	"
4	GRAIN AND PULSES, including broken grain and pulse, but not including flour.	.....	.....	Free.
5	MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages.	.....	ad valorem	5 per cent.

* Almonds in bottles, small tins (when not in bottle to be treated as Oilman's stores).—*Ad valorem.*

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*GENERAL DUTIES—*concl'd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
<i>Articles of Food and Drink—concl'd.</i>				
6 PROVISIONS, OILMAN'S STORES AND GROCERIES—				
	Bacon	lb.	0 1½ 0	"
	Beef and pork	thence of 3 cwt. 100 0 0	"	"
	Riché de mer	barrel of 2 cwt. 75 0 0	"	"
	Butter	cwt. 50 0 0	"	"
	Cheese	lb. 1 0 0	"	"
	China preserves	box of six jars. 4 0 0	"	"
	" fruit preserves, dry candied	lb. 0 4 6	"	"
	Cocum	cwt. 5 8 0	"	"
	Fishmaws	"	Free.	
	Flour	"	ad valorem	5 per cent.
	Ghi	cwt. 50 0 0	"	"
	Groceries not otherwise described	"	ad valorem	"
	Margarine	lb. 1 0 0	"	"
	Pork hams	" 0 11 0	"	"
	Sago	cwt. 8 4 0	"	"
	Shark-fins	"	"	"
	Singally and sozille	"	Free.	
	Tapioca	cwt. 9 8 0	"	5 per cent.
	Vinegar, European, in wood	Imperial gallon 1 0 0	"	"
	" Persian	" 1 8 0	"	"
	" country	" 0 6 0	"	"
	All other sorts of provisions, oilman's stores and groceries.	"	ad valorem	"
7 SPICES—				
	Betelnuts, Goa	cwt. 16 0 0	"	"
	" in the husk	thousand 2 0 0	"	"
	" all other sorts	"	ad valorem	"
	Cardamoms, Ceylon	cwt. 200 0 0	"	"
	Chilies, dry	" 10 0 0	"	"
	Cloves	" 22 0 0	"	"
	" stems and heads	" 6 8 0	"	"
	" in seeds, narlavang	" 11 0 0	"	"
	Ginger, dry	" 18 0 0	"	"
	Mace	lb. 1 2 0	"	"
	Nutmegs	" 0 8 0	"	"
	" in shell	" 0 6 0	"	"
	Pepper, black	cwt. ad valorem	"	"
	" long	" 30 0 0	"	"
	" white	" 58 0 0	"	"
	All other sorts of spices	"	ad valorem	"
8 *SUGAR, China, candy				
	" loaf	cwt. 18 0 0	"	"
	" crystallised, beet	" 15 0 0	"	"
	" " and soft, from China	" 12 0 0	"	"
	" " from Mauritius	" 11 8 0	"	"
	" soft or raw, other than from Mauritius or China	" 10 8 0	"	"
	" all other sorts, including saccharine produce of all kinds and confectionery.	"	ad valorem	"

* The following further duties are imposed, in addition to those chargeable under No. 8, upon sugar of the kinds specified below, produced in, or exported from, the countries mentioned:—

Countries.	Kinds of Sugar.	Bounties bestowed.	Additional duties to be levied.
Argentine public.	Re. All kinds	6 centavos per kilogram	Per cwt. RS. A. P. 9 2 0

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
<i>Articles of Food and Drink—contd.</i>				RS. A. P.
9	TEA, black " green	lb.	0 8 0 0 10 0	5 per cent.
Countries.	Kinds of Sugar.	Bounties bestowed.	Additional duties to be levied.	
			Per cwt.	RS. A. P.
Austria-Hungary.	Sugar under 95·3 per cent. and of at least 90 per cent. polarization.	1·46 florins per 100 kilograms	0 15 0	
	Sugar of at least 99·3 per cent. polarization.	2·13 florins per 100 kilograms	1 5 0	
Belgium	Raw sugar	4·05 francs per 100 kilograms	1 4 0	
	Refined sugar	4·00 francs per 100 kilograms	1 6 0	
Denmark	"	1·12 crowns per 100 kilograms	0 8 9	
France	Raw sugars from 65 to 98 per cent. polarization for beetroot sugars, or 65 to 97 per cent. for French Colonial sugar.	11·16 francs per 100 kilograms of refined sugar of 100 per cent. polarization.*	3 5 11	
	Sugarcandies	11·95 francs per 100 kilograms	3 9 9	
	Refined sugars in loaf or crushed, clear, hard and dry.	11·95 francs per 100 kilograms	3 9 9	
	Raw and refined sugars in grains or crystals of a minimum standard of 98 per cent. polarization.	11·56 francs per 100 kilograms	3 7 10	
Germany	Raw sugar of at least 90 per cent. polarization.	2·40 marks per 100 kilograms	0 14 4	
	Refined sugar under 98 per cent. and of at least 90 per cent. polarization.	2·40 marks per 100 kilograms	0 14 4	
	Candy and sugar in white hard loaves, blocks, crystals etc., of at least 99½ per cent. polarization.	3·41 marks per 100 kilograms	1 4 7	
	All other sugars of at least 98 per cent. polarization.	3·89 marks per 100 kilograms	1 1 3	
Holland	Raw beet sugar of less than 98 per cent. polarization.	2·2354 florins per 100 kilograms of hard refined (100 per cent.)*	1 7 0	
	Raw beet sugar of at least 98 per cent. polarization.	1·7655 florins per 100 kilograms of hard refined.*	1 2 0	
	Refined beetroot sugars.	0·2946 florins per 100 kilograms of hard refined in addition to above rate.	0 3 0	
	Refined sugar from waste, trials other than beetroot raw sugar.			
Russia	Sugar of at least 99 per cent. polarization.	0·50 rouble per pood (35·113 lb. avoirdupois)	2 7 4	
	Sugar of less than 99 per cent. polarization but not less than 98 per cent.	0·44 rouble per pood	2 2 7	
	Sugar of less than 98 per cent. but not less than 75 per cent.	0·38 rouble per pood	1 13 10	
Chile	Raw sugar	2 centavos per kilogram	0 9 2	

* The output of refined sugar from raw is computed by deducting from the polarization of the raw sugar twice the glucose, four times the ashes, and one-and-a-half per cent. for loss in refining.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
<i>Chemicals, Drugs, Medicines, and Narcotics, and Dyeing and Tanning materials.</i>				RS. A. P.
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	lb.	0 1 6	5 per cent.
	Alkali, country (sajji-khar)	cwt.	1 28 0	"
	Alum	"	4 0 0	"
	Arsenic	"	21 8 0	"
	" China manila	"	12 0 0	"
	Bicarbonate of soda	"	6 8 0	"
	Copperas, green	"	2 10 0	"
	Explosives, namely, blasting gelatine, dynamite, reburite, tonite, and all other descriptions, and including detonators (fog signals) and blasting fuse.	"	ad valorem	"
	Sal ammoniac	cwt.	26 0 0	"
	Sulphate of copper	"	20 0 0	"
	Sulphur (brimstone), floor	"	5 8 0	"
	" ("), roll	"	5 4 0	"
	" ("), rough	"	4 8 0	"
	All other sorts of chemical products and preparations, including saltpetre and borax.	"	ad valorem	"
11	DRUGS, MEDICINES AND NARCOTICS—			
	Aloe, black	cwt.	20 0 0	"
	" Socotra	"	30 0 0	"
	Aloe-wood	lb.	6 0 0	"
	Asafetida (hing)	cwt.	65 0 0	"
	" coarse (hingra)	"	25 0 0	"
	Atary, Persian	"	15 0 0	"
	Balsalochan (bamboo camphor)	lb.	0 5 0	"
	Brimstone (amalsara)	cwt.	35 0 0	"
	Calumba or Colombo root	"	7 0 0	"
	Camphor, Bhimsaini (baras)	lb.	65 0 0	"
	" refined, cake	"	1 6 0	"
	" crude, in powder	"	0 15 0	"
	Cassia lignea	cwt.	28 0 0	"
	China root (chobchini), rough	"	9 8 0	"
	" ("), scraped	"	15 0 0	"
	Cubeb	"	13 0 0	"
	Galangal, China	"	10 0 0	"
	Pellitory (akalkara)	"	33 0 0	"
	Peppermint crystals, from China and Japan.	lb.	7 0 0	"
	Quinine and other alkaloids of cinchona	"		Free.
	Salep	cwt.	100 0 0	5 per cent.
	Senna leaves	"	7 0 0	"
	Storax, liquid (rose melloes)	"	44 0 0	"
	Tobacco, unmanufactured	"		Free.
	" manufactured	"	ad valorem	5 per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III).	"		"
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent.	lb.	1 1 0	"
	" " " 50 " "	"	1 3 0	"
	" " " 60 " "	"	1 7 0	"
	" " " 70 " "	"	1 10 0	"
	" " " 80 " "	"	1 14 0	"
	" " " 100 " "	"	2 4 0	"
	" liquid, 10 per cent.	"	0 3 6	"
	" " " 16 " "	"	0 4 6	"
	" " " 20 " "	"	0 6 3	"
	Aniline dye, dry	"	0 6 6	"
	Salts	"	1 4 0	"
	Avor bark	cwt.	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—contd.
GENERAL DUTIES—contd.

No.	Names of articles.	Per	Tariff valuation.	Duty.
	<i>Chemicals, Drugs, Medicines and Narcotics, &c.—concl'd.</i>		RS. A. P.	
	DYEING AND TANNING MATERIALS—concl'd.			
	Buzand (gulpista)	cwt.	34 0 0	5 per cent.
	Cochineal	lb.	0 14 0	"
	Gallnuts (myrabolans)	cwt.	3 0 0	"
	Persian	"	85 0 0	"
	Madder or manjit	"	11 0 0	"
	Orehilla weed	"	4 0 0	"
	Sappan wood and root	"	5 8 0	"
	All other sorts of dyeing and tanning materials.	"	ad valorem	"
	<i>Metals and Manufactures of Metals.</i>			
13	HARDWARE AND CUTLERY , including iron-mongery and plated ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , exempt; also the following articles used in the manufacture of cotton, namely, bobbins (warping), forks for looms, halds, beald cords, beald knitting-needles, laces, leas and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for powerlooms), springs for looms, strappings and web forks, all of which are free.			"
14	* MACHINERY , namely, prime movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime mover is not separable from the operative parts.			Free.
	" (and component parts thereof), meaning machines or sets of machines to			Free.

* **STATISTICS AND COMMERCE—CUSTOMS.**

Sinla, the 12th July 1899.

No. 3192 S.R.—The Governor-General in Council is pleased to direct the cancellation of the condition in No. 14 of Schedule IV of the Indian Tariff Act, VIII of 1894, as amended by Acts XVI of 1894 and III of 1896, which limits the exemption from import duty of machinery (and component parts thereof) to machinery intended for specified industries; and, in exercise of the power conferred by section 23 of the Sea Customs Act (VIII of 1878), His Excellency in Council exempts from payment of import duty all machinery (and component parts thereof), as described in the said number, without reference to the industry for which it is intended.

SCHEDULE IV.—(IMPORT TARIFF)—contd.
GENERAL DUTIES—contd.

No.	Names of articles.	Per	Tariff valuation.	Duty.
	<i>Metals and Manufactures of Metals—concl'd.</i>		RS. A. P.	
	MACHINERY &c.—concl'd.			
	be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts:			
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.			
	<i>Note.</i> —Machinery and component parts thereof made of substances other than metal are included in this entry.			
15	METALS , unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China	thousand	0 12 0	5 per cent.
	" foil or dānkpana, white, 10½ in. x 4½ in.	hundred leaves	1 0 0	"
	" " " coloured, 10½ in. x 4½ in.	"	1 4 0	"
	" old	cwt.	26 0 0	"
	" sheets, flat or in rolls, very thin	"	195 0 0	"
	" wire	lb.	0 8 0	"
	" all other sorts	"	ad valorem	"
	Copper, bolt	cwt.	57 0 0	"
	" brazier's and sheets	"	55 0 0	"
	" nails and composition nails	"	55 0 0	"
	" old	"	35 0 0	"
	" pigs and slabs	"	50 0 0	"
	" sheathing, plate, and raised bottoms	"	57 0 0	"
	" tiles, ingots, cakes, and bricks	"	50 0 0	"
	" China, white copper-ware	lb.	1 2 0	"
	" foil or dānkpana, white, 10½ in. x 4½ in.	hundred leaves	1 12 0	"
	" " " coloured, 10½ in. x 4½ in.	"	2 0 0	"
	" wire, including wire of phosphorbronze	lb.	0 9 6	5 per cent.
	" all other sorts, unmanufactured and manufactured except current coin of the Government of India, which is free.	"	ad valorem	"
	Gold, bullion and coin			Free.
	" leaf	hundred leaves	2 12 0	5 per cent.
	Iron, anchors and cables		ad valorem	1 per cent.
	" angle, T, and channel other than Lowmoor or Swedish	ton	130 0 0	"
	" " and T other than Lowmoor or Swedish (if galvanised)	"	190 0 0	"
	" channel (if galvanised)	"	ad valorem	"
	" bar, Lowmoor	ton	575 0 0	"
	" Swedish	"	165 0 0	"
	" Swedish, nail-rod, also round rod under half an inch in diameter	ton	170 0 0	"
	" other kinds	"	115 0 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
<i>Metals and Manufactures of Metals—contd.</i>				Rs. A. P.
<i>METALS &c.—contd.</i>				
	Iron, bar, nail-rod and round rod under half an inch diameter.	ton	120 0 0	1 per cent.
	" (if galvanised)	"	170 0 0	"
	" beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes.	"	<i>ad valorem</i>	"
	" plate and sheet, Lowmoor	ton	500 0 0	"
	" " Swedish	"	<i>ad valorem</i>	"
	" " and hoops, other kinds.	ton	140 0 0	"
	" hoops, other kinds (if galvanised)	"	<i>ad valorem</i>	"
	" plate (if galvanised)	ton	210 0 0	"
	" (if tinned)	"	<i>ad valorem</i>	"
	" sheet (if galvanised)	cwt.	10 8 0	"
	" (lead coated)	"	<i>ad valorem</i>	"
	" bar, hoop, plate and sheet, Lowmoor and Swedish (if galvanised).	"	"	"
	" (including angle, T, and channel), hoop, plate and sheet (tinned).	"	"	"
	" nails, rose, wire, and flat-headed	cwt.	10 0 0	"
	" clasp	"	17 0 0	"
	" other sorts (including galvanised or tinned).	"	<i>ad valorem</i>	"
	" nuts and bolts	"	"	"
	" old	cwt.	2 8 0	"
	" pig	ton	60 0 0	"
	" pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like.	"	<i>ad valorem</i>	"
	" rails, chairs, sleepers and fish-plates other than those described in No. 68, also spikes (commonly known as dogspikes), switches, crossings, lever-boxes, clips and tie-bars.	"	"	"
	" rice bowls	"	"	"
	" ridging, galvanised	cwt.	12 0 0	"
	" rivets and washers	"	20 0 0	"
	" " Lowmoor (if galvanised)	"	<i>ad valorem</i>	"
	" " (other kinds) (if galvanised)	cwt.	10 0 0	"
	" " if tinned	"	<i>ad valorem</i>	"
	" wire, including fencing-wire and wire-rope, but excluding wire-netting.	"	"	"
	" all other sorts, including wire-netting.	"	"	5 per cent.
	Lametta	"	"	"
	Lead, ore, galena	cwt.	14 0 0	"
	" pig	"	12 0 0	"
	" pipes	"	<i>ad valorem</i>	"
	" sheets	cwt.	14 0 0	"
	" for tea-chests	"	"	Free.
	Oreside and brass leaves, European	lb.	1 4 0	5 per cent.
	" " China	"	0 14 0	"
	Patent or yellow metal, sheathing sheets, and bolts.	cwt.	40 0 0	"
	Patent or yellow metal, sheathing sheets, and bolts, old.	"	27 0 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
<i>Metals and Manufactures of Metals—contd.</i>				Rs. A. P.
<i>METALS, &c.—contd.</i>				
	Quicksilver	lb.	1 12 0	5 per cent.
	Shot, bird	cwt.	17 9 0	"
	Silver bullion or coin, except current coin of the Government of India, which is free.	"	<i>ad valorem</i>	"
	Steel, angle, channel and spring	"	"	1 per cent.
	" bar and blooms	"	"	"
	" basic, all sorts (other than galvanised or tinned basic steel sheets).	"	"	"
	" basic, sheets (if galvanised)	"	"	"
	" " (if tinned)	"	"	"
	" beams, joists, pillars, girders, bridgeworks, and other descriptions of steel imported exclusively for building purposes.	"	"	"
	" cast and blistered of any kind not specified in this number.	"	"	"
	" hoops	ton	155 0 0	"
	" (if galvanised)	"	<i>ad valorem</i>	"
	" nails	"	"	"
	" nuts and bolts and nail-rods	"	"	"
	" old	ton	180 0 0	"
	" pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.	"	<i>ad valorem</i>	"
	" plates and sheets	ton	145 0 0	"
	" " planished	"	<i>ad valorem</i>	"
	" " other than basic (if galvanised).	"	210 0 0	"
	" " (if tinned)	"	<i>ad valorem</i>	"
	" rails, chairs, sleepers and fish-plates, other than those described in No. 68, also spikes (commonly known as dogspikes), switches, crossings, lever-boxes, clips and tie-bars.	"	"	"
	" rivets and washers	ton	210 0 0	"
	" " (if galvanised)	"	310 0 0	"
	" " (if tinned)	"	<i>ad valorem</i>	"
	" T-bars	ton	135 0 0	"
	" " (if galvanised)	"	200 0 0	"
	" " (if tinned)	"	<i>ad valorem</i>	"
	" wire, excluding wire-netting	"	"	"
	" wire-rope	"	"	"
	" all other sorts, including wire-netting.	"	"	5 per cent.
	Tin, block	cwt.	90 0 0	"
	" foil, China	lb.	0 12 0	"
	" other sorts	"	<i>ad valorem</i>	"
	Zinc or spelter, nails	cwt.	20 0 0	"
	" " plates & other shapes, soft	"	20 0 0	"
	" " " hard	"	15 0 0	"
	" " sheet or sheathing	"	22 0 0	"
	" " all other sorts	"	<i>ad valorem</i>	"
	All other sorts of metals	"	"	"
<i>Oils.</i>				
16	Oils—			
	Cajapati	quart	1 12 0	"
	Cassia	lb.	3 4 0	"
	Cocanut	cwt.	16 0 0	"

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SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
<i>Oils—contd.</i>				
			RS. A. P.	
Oils— <i>contd.</i>				
Lansed	Imperial gallon	1 12 0	5 per cent.	
Oil of sorts	ounce	15 0 0	"	
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petrolene, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum.	Imperial gallon	.....	One anna	
" which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes or intended for use as fuel.			<i>ad valorem</i>	5 per cent.
Whale (except spermaceti) and fish	cwt.	15 0 0	"	
Wood	"	25 0 0	"	
All other sorts of oil, including paraffin wax.			<i>ad valorem</i>	"
<i>Other Articles, unmanufactured and manufactured—contd.</i>				
17	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 37) and boots and shoes (for which see No. 38) and excluding also uniforms and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free.		"	"
18	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free.		"	"
19	BAMBOOS, common, grass, hay, rushes, straw, and leaves.			Free.
20	BEADS, of all materials except glass, for which see No. 44, and brass, for which see No. 15.			
" China, Amakina	154 lb.	27 0 0	5 per cent.	
" Dagri	"	24 0 0	"	
" Gadgudi	"	22 0 0	"	
" Ramraddi	"	28 0 0	"	
" Lalri	"	35 0 0	"	
" Nakti	"	32 0 0	"	
" Pakharaji	"	29 0 0	"	
" Salendia	"	30 0 0	"	
All other sorts			<i>ad valorem</i>	"
21	BELTING, of cotton, leather, or other material, for driving machinery.			Free.
22	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts.			"
23	BRISTLES AND PAIRS for brushes and brooms.			"
24	BRUSHES AND BROOMS, all sorts.			<i>ad valorem</i> 5 per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
<i>Other Articles, unmanufactured and manufactured—contd.</i>				
			RS. A. P.	
25	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fire-clay, earthenware piping, lime, and other kinds not otherwise described.		<i>ad valorem</i>	5 per cent.
26	CABINET-WARE AND FURNITURE		"	"
27	CANDLES, paraffin	lb.	0 6 0	"
"	spermaceti	"	0 7 0	"
"	wax	"	1 0 0	"
"	all other sorts		<i>ad valorem</i>	"
28	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK— Canes, Malacca	dozen	7 0 0	"
"	Rattans	cwt.	10 0 0	"
"	All other sorts		<i>ad valorem</i>	"
29	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel-barrow, and all other sorts of conveyances, and component parts thereof.		"	"
30	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see No. 39).		"	"
31	CLOCKS, WATCHES, and other timekeepers, and parts thereof.		"	"
32	COAL, COKE, AND PATENT FUEL			Free.
33	COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 35). Coir yarn of all kinds	cwt.	6 8 0	5 per cent.
"	All other sorts		<i>ad valorem</i>	"
34	CORAL, real		"	"
35	CORDAGE, ROPE, AND TWINE made of any vegetable fibre— Coir, cables, tarred	cwt.	17 0 0	"
"	rope	"	10 0 0	"
"	Cordage, hemp, European	"	25 0 0	"
"	" Manila	"	28 0 0	"
"	All other sorts of cordage, rope, and twine.		<i>ad valorem</i>	"
36	CORK, AND ARTICLES MADE OF CORK— Bottle corks	gross	1 8 0	"
"	Vial corks	"	0 6 0	"
"	All other sorts		<i>ad valorem</i>	"
37	COTTON, AND ARTICLES MADE OF COTTON— Cotton, raw			Free.
"	twist and yarn		"	"
"	sewing thread		"	"
"	piece-goods, hosiery, and all other manufactured cotton goods not otherwise described.		<i>ad valorem</i>	3 per cent.
38	EARTH, COMMON CLAY, AND SAND			Free.
39	EARTHENWARE (except earthenware piping, for which see No. 25), china, china clay, porcelain, and imitation or false coral.		<i>ad valorem</i>	5 per cent.
40	FANS OF ALL KINDS, except common palm-leaf fans, which are free.		"	"
41	FIREWORKS, all sorts, including fulminating-powder.		"	"
42	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread.		"	"
43	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.		"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
	<i>Other Articles, unmanufactured and manufactured—contd.</i>		RS. A. P.	
44	GLASS, GLASS-WARE AND FALSE PEARLS— Glass, China, all colours.	133 lb.	\$8 0 0	5 per cent.
	Pearls, false, bāria	lakh	3 0 0	"
	" boria	thousand	0 10 0	"
	" jauria	lakh	0 0 0	"
	" lolakh	thousand	0 8 0	"
	" nathia	"	0 3 0	"
	" tacha	"	0 8 0	"
	" wattanah	lakh	10 0 0	"
	All other sorts of glass and manufactures of glass, including false pearls and glass beads.		<i>ad valorem</i>	"
45	GUMS, GUM-RESINS, and articles made of Gum or Gum-resin—			
	Copal	cwt.	70 0 0	"
	Cutch and gambier	"	14 0 0	"
	Gamboge	lb.	0 15 0	"
	Gum Ammoniac	cwt.	15 0 0	"
	" Arabic	"	22 0 0	"
	" Bdellium	"	13 0 0	"
	" Benjamin	"	40 0 0	"
	" Bysabol (coarse myrrh)	"	22 0 0	"
	" Olibanum or frankincense	"	"	"
	" Persian (false)	cwt.	9 0 0	Free.
	" Kino	"	10 0 0	5 per cent.
	Myrrh	"	28 0 0	"
	Rosin	"	4 4 0	"
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including esoucheou and gutta-percha.		<i>ad valorem</i>	"
46	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 35).			"
47	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	33 0 0	"
	" buffalo	score	70 0 0	"
	" cow	"	50 0 0	"
	Skins, including parchment and vellum, goldbeaters' skins, and all other descriptions of hides or skins.		<i>ad valorem</i>	"
48	HORN—			
	" articles made of, not otherwise described.		<i>ad valorem</i>	Free.
49	INSTRUMENTS, APPARATUS, AND APPLIANCES, and parts thereof—			
	Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Photographic, Photographing (including materials for photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus and appliances when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling, which are free.			5 per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
	<i>Other Articles, unmanufactured and manufactured—contd.</i>		RS. A. P.	
50	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders	cwt.	350 0 0	5 per cent.
	Elephants' tusks (other than hollows, centres and points), each exceeding 20 lb. in weight, and hollows, centres and points each weighing 10 lb. and over.	"	750 0 0	"
	Elephants' tusks (other than hollows, centres and points) not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres and points each weighing less than 10 lb.	"	650 0 0	"
	Elephants' tusks, each less than 10 lb. (other than hollows, centres and points).	"	500 0 0	"
	Sea-cow or moye teeth, each not less than 4 lb.	cwt.	200 0 0	"
	Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	"	185 0 0	"
	Sea-cow or moye teeth, each less than 3 lb.	"	135 0 0	"
	All other sorts, unmanufactured and unmanufactured.		<i>ad valorem</i>	"
51	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain.	tola	1 0 0	"
	" embossed or chased.	"	1 4 0	"
	All other sorts, except precious stones and pearls, unset, which are free.		<i>ad valorem</i>	"
52	JUTE, raw			Free.
	" articles made of, except second-hand or used gunny bags, which are free.		<i>ad valorem</i>	5 per cent.
53	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery, except saddlery of a military pattern imported by an officer of Her Majesty's regular force and forming part of the equipment with which he is required to supply himself under Army Regulations, which is free.			"
54	MANURES of all kinds, including animal bones.			Free.
55	MATS AND MATTING—			
	Floor-matting, China and Singapore, of all sorts.	hundred	60 0 0	5 per cent.
	All other sorts, except coir-matting (for which see No. 33).		<i>ad valorem</i>	"
56	OILCAKE, also bran, fodder, and cattle-feed of all kinds.			Free.
57	OIL-CLOTH AND FLOOR-CLOTH, including linerust, linoleum, and tarpaulins.			<i>ad valorem</i> 5 per cent.
58	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals—			
	Ochre, other than European, all colours	cwt.	1 4 0	"
	Paints, composition	"	55 0 0	"
	" patent driers	"	11 0 0	"
	Red lead, dry	cwt.	14 0 0	"
	Turpentine	Imperial gallon	2 6 0	"
	Verdigris	cwt.	70 0 0	"
	Vermilion, Canton	box of 90 bundles	100 0 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
	<i>Other Articles, unmanufactured and manufactured—contd.</i>		Rs. A. P.	
	PAINTS, COLOURS, PAINTERS' MATERIALS, &c.— <i>concl.</i>			
	White lead, dry	cwt.	16 0 0	5 per cent.
	" zinc	"	25 0 0	"
	All other sorts, including glue and putty.	"	<i>ad valorem</i>	"
59	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet form, including also waste paper and old newspapers for packing.	"	"	"
	" articles made of paper and paper maché.	"	"	"
60	PERFUMERY—			
	Gowla, hunked and unhunked ...	cwt.	40 0 0	"
	Kaputkachi (sodary)	"	32 0 0	"
	Patch leaves (patchouli)	"	12 0 0	"
	Rose-flowers, dried	"	14 0 0	"
	Rose-water	Imperial gallon	2 0 0	"
	All other sorts, except perfumed spirit (for which see Schedule III).	"	<i>ad valorem</i>	"
61	PITCH, TAR AND DAMMER—			
	Bitumen	"	"	"
	Dammer	cwt.	5 0 0	"
	Pitch, American and European ...	"	7 0 0	"
	" coal	"	8 8 0	"
	Tar, American and European ...	"	6 0 0	"
	" coal	"	8 8 0	"
	" mineral	"	<i>ad valorem</i>	"
62	PLANTS AND BULBS, living, also dried for herbaria.	"	"	Free.
63	PRECIOUS STONES AND PEARLS, unset (including the stones generically known as Cambay stones, such as agates, cornelians, and onyx).	"	"	"
64	PULP of wood, straw, rags, paper, and other materials.	"	"	"
65	PRINTING AND LITHOGRAPHING MATERIALS, namely, presses, type, ink, brass rules, composing sticks, chase, imposing tables, and lithographic stones, but not including paper.	"	"	"
66	RACKS	"	"	"
67	Racks for the withering of tea leaf ...	"	"	"
68	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper-fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also, when imported by or under the orders of a railway company, namely, cranes and water-cranes, water-tanks, and standards, wire, and other material for fencing.	"	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
	<i>Other Articles, unmanufactured and manufactured—contd.</i>		Rs. A. P.	
	RAILWAY MATERIAL, &c.— <i>concl.</i>			
	Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of Her Majesty, and also such tramways as the Governor-General in Council may, by notification in the Gazette of India, specifically include therein.			
69	SEEDS—			
	Castor	cwt.	5 0 0	5 per cent.
	Cumin	"	17 0 0	"
	" black	"	16 0 0	"
	Linseed	"	6 8 0	"
	Methi	"	5 0 0	"
	Mustard, rape or sarson	"	8 0 0	"
	Poppy	"	6 8 0	"
	Quince, bibidana	"	75 0 0	"
	Sesira	"	28 0 0	"
	Til or jinjili	"	7 0 0	"
	All other sorts	"	<i>ad valorem</i>	"
70	SHELLS AND COWRIES—			
	Chanks, large shells for cameos ...	hundred	7 0 0	"
	" white, live	"	8 0 0	"
	" dead	"	4 0 0	"
	Cowries	"	0 10 0	"
	Cowries, bazar, common	cwt.	2 8 0	"
	" Maldiva	"	5 8 0	"
	" sankha	"	70 0 0	"
	" yellow, superior quality	"	5 8 0	"
	Mother-of-pearl, nacre	"	"	Free.
	Nakhla	cwt.	55 0 0	5 per cent.
	Tortoise-shell	lb.	9 0 0	"
	" nakh	"	3 0 0	"
	All other sorts, including articles made of shell, not otherwise described.	"	<i>ad valorem</i>	"
71	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, imported entire or in sections.	"	"	Free.
72	SILK AND ARTICLES MADE OF SILK—			
	Floss	lb.	6 8 0	5 per cent.
	Piece-goods	"	<i>ad valorem</i>	"
	Raw silk—			
	Bokhara	lb.	7 8 0	"
	Chaharata, Cochin-China, and yellow Shaughai	"	4 8 0	"
	Mathow	"	2 0 0	"
	Other kinds of China	"	6 8 0	"
	Waste and Kachra	"	1 4 0	"
	Panjam	"	1 8 0	"
	Persian	"	5 0 0	"
	Siam	"	2 0 0	"
	Produced from the tasar or other wild worm.	"	2 8 0	"
	Sewing thread, China	"	8 0 0	"
	All other sorts, including cocoons ...	"	<i>ad valorem</i>	"
73	SOAP	"	"	"
74	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals.	"	"	Free.

SCHEDULE IV.—(EXPORT TARIFF)—*concl'd.*GENERAL DUTIES—*concl'd.*

No.	Names of articles.	Per	Tariff valuation.	Duty.
	<i>Other Articles, unmanufactured and manufactured—concl'd.</i>		Rs. A. P.	
75	STATIONERY, excluding paper (for which see No. 55).	.....	<i>ad valorem</i> 5 per cent.	
76	STONE AND MARBLE, and articles made of stone and marble.	.....	" "	"
77	TALLOW AND GREASE, including stearine.	awt.	20 0 0	"
78	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	.....	" "	Free.
79	TEXTILE FABRICS not otherwise described.	.....	<i>ad valorem</i> 5 per cent.	
80	TOILET REQUISITES not otherwise described.	.....	" "	"
81	TOYS, including toy-books, and requisites for all games.	.....	" "	"
82	UMBRELLAS, parasols, and sunshades, of all kinds.	.....	" "	"
83	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines.	.....	" "	"
84	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described.	.....	" "	"
85	WOOL, raw.	.....	" "	Free.
86	" articles made of, including felt.	.....	<i>ad valorem</i> 5 per cent.	
	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this schedule.	.....	" "	"

SCHEDULE V.—(EXPORT TARIFF.)

Name of article.	Rate of duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE-BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82½ lb. avoirdupois weight.

For subjects of Examination for Candidates for Revenue, Sea Customs Department, see Special Test Examinations.

INCOME TAX DEPARTMENT, MADRAS.

J. N. Atkinson, Esq., I.C.S. Commissioner of Income Tax, (ex *furlo.*)
 A. G. Cardew, M.A., Esq., I.C.S. Ag. do.
 J. R. Coombes, Esq. Collector of Income Tax.
 M. B. R. C. N. Narayanasami Mudr. Manager.

The Commissioner assesses incomes of Rs. 10,000 and upwards, (except salaries), as well as the profits of Companies.

The Collector assesses all incomes below Rs. 10,000, and all salaries.

The Commissioner's Office is on the Beach in the southern wing of the building formerly occupied by the High Court.

The Collector's Office is on the Beach in the northern wing of the building formerly occupied by the High Court.

SOURCES OF INCOME AND RATES OF TAX.

Source of Income.

Rate of Tax.

PART I.

Salaries and Pensions.

1. Any salary, annuity, pension or gratuity paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.

2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor-General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty.

(a) If the income amounts to Rs. 2,000 per annum or Rs. 166-10-8 per mensem, or upwards,—five pies in the rupee.

(b) If the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem,—four pies in the rupee.

PART II.

Profits of Companies.

Profits of a Company

Five pies in the rupee on the whole of the net profits made in British India by the Company during the year ending on the day on which the Company's accounts have been last made up, or if the Company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the net profits so made during the year ending on the said thirty-first day of March.

PART III.

Interest of Securities.

Interest becoming due on or after the first day of April 1886, and payable in British India, on—

(a) promissory notes, debentures, stock or other securities of the Government of India, (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or

(b) bonds of debentures charged by the Imperial Parliament on the revenues of India, or

(c) debentures or other securities for money issued by, or on behalf of, a local authority or Company.

Five pies in the rupee on such interest, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee.

PART IV.

Other Sources of Income.

Any source of income not included in Part I, Part II or Part III of this schedule.

(a) If the annual income is assessed at—

not less than Rs. 500 but less than Rs. 750	the tax shall be Rs. 10
" " 750 " " 1,000	" " 15
" " 1,000 " " 1,250	" " 20
" " 1,250 " " 1,500	" " 25
" " 1,500 " " 1,750	" " 30
" " 1,750 " " 2,000	" " 35
" " 2,000 " " "	" " 40

(b) If the annual income is assessed at Rs. 2,000 or upwards, five pies in the rupee on the income.

Ready Calculator.

No. I.—Ready Calculator of Income-tax payable by persons whose annual incomes are 2,000 rupees and upwards at 5 pies in a rupee.

In each rupee.	RS.	A.	P.	In each rupee.	RS.	A.	P.	In each rupee.	RS.	A.	P.	In each rupee.	RS.	A.	P.
1	0	0	5	35	0	14	7	69	1	12	9	400	10	6	8
2	0	0	10	36	0	15	0	70	1	13	2	500	13	0	4
3	0	1	3	37	0	15	5	71	1	13	7	600	15	10	0
4	0	1	8	38	0	15	10	72	1	14	0	700	18	3	8
5	0	2	1	39	1	0	3	73	1	14	5	800	20	13	4
6	0	2	6	40	1	0	8	74	1	14	10	900	23	7	0
7	0	2	11	41	1	1	1	75	1	15	3	1,000	26	0	8
8	0	3	4	42	1	1	6	76	1	15	8	2,000	52	1	4
9	0	3	9	43	1	1	11	77	2	0	1	3,000	78	2	0
10	0	4	2	44	1	2	4	78	2	0	6	4,000	104	2	8
11	0	4	7	45	1	2	9	79	2	0	11	5,000	130	3	4
12	0	5	0	46	1	3	2	80	2	1	4	6,000	155	4	0
13	0	5	5	47	1	3	7	81	2	1	9	7,000	182	4	8
14	0	5	10	48	1	4	0	82	2	2	2	8,000	208	5	4
15	0	6	3	49	1	4	5	83	2	2	7	9,000	234	6	0
16	0	6	8	50	1	4	10	84	2	3	0	10,000	260	6	8
17	0	7	1	51	1	5	3	85	3	3	5	20,000	520	13	4
18	0	7	6	52	1	5	8	86	3	3	10	30,000	781	4	0
19	0	7	11	53	1	6	1	87	3	4	3	40,000	1,041	10	8
20	0	8	4	54	1	6	6	88	3	4	8	50,000	1,302	1	4
21	0	8	9	55	1	6	11	89	3	5	1	60,000	1,562	8	0
22	0	9	2	56	1	7	4	90	3	5	6	70,000	1,822	14	8
23	0	9	7	57	1	7	9	91	3	5	11	80,000	2,083	5	4
24	0	10	0	58	1	8	2	92	3	6	4	90,000	2,343	12	0
25	0	10	5	59	1	8	7	93	3	6	9	1,00,000	2,604	2	8
26	0	10	10	60	1	9	0	94	3	7	2	2,00,000	5,208	5	4
27	0	11	3	61	1	9	5	95	3	7	7	3,00,000	7,812	8	0
28	0	11	8	62	1	9	10	96	3	8	0	4,00,000	10,416	10	8
29	0	12	1	63	1	10	3	97	3	8	5	5,00,000	13,020	13	4
30	0	12	6	64	1	10	8	98	3	8	10	6,00,000	15,625	0	0
31	0	12	11	65	1	11	1	99	3	9	3	7,00,000	18,229	2	8
32	0	13	4	66	1	11	6	100	3	9	8	8,00,000	20,833	5	4
33	0	13	9	67	1	11	11	200	5	3	4	9,00,000	23,437	8	0
34	0	14	2	68	1	12	4	300	7	13	0	10,00,000	26,041	10	8

No. II.—Ready Calculator of Income-tax for incomes below 2,000 rupees a year at 4 pies in a rupee.

In each Rupee.	RS.	A.	P.	In each Rupee.	RS.	A.	P.	In each Rupee.	RS.	A.	P.	In each Rupee.	RS.	A.	P.
1	0	0	4	23	0	7	8	45	0	13	0	87	1	6	4
2	0	0	8	24	0	8	0	46	0	13	4	88	1	6	8
3	0	1	0	25	0	8	4	47	0	13	8	89	1	7	0
4	0	1	4	26	0	8	8	48	1	0	0	90	1	7	4
5	0	1	8	27	0	9	0	49	1	0	4	91	1	7	8
6	0	2	0	28	0	9	4	50	1	0	8	92	1	8	0
7	0	2	4	29	0	9	8	51	1	1	0	93	1	8	4
8	0	2	8	30	0	10	0	52	1	1	4	94	1	8	8
9	0	3	2	31	0	10	4	53	1	1	8	95	1	9	0
10	0	3	6	32	0	10	8	54	1	2	0	96	1	9	4
11	0	3	8	33	0	11	0	55	1	2	4	97	1	9	8
12	0	4	0	34	0	11	4	56	1	2	8	98	1	10	0
13	0	4	4	35	0	11	8	57	1	3	0	99	1	10	4
14	0	4	8	36	0	12	0	58	1	3	4	100	2	1	8
15	0	5	0	37	0	12	4	59	1	3	8	200	4	2	8
16	0	5	4	38	0	12	8	60	1	4	0	300	6	4	0
17	0	5	8	39	0	13	0	61	1	4	4	400	8	5	4
18	0	6	0	40	0	13	4	62	1	4	8	500	10	6	8
19	0	6	4	41	0	13	8	63	1	5	0	600	12	8	0
20	0	6	8	42	0	14	0	64	1	5	4	700	14	9	4
21	0	7	0	43	0	14	4	65	1	5	8	800	16	10	8
22	0	7	4	44	0	14	8	66	1	6	0	900	18	12	0
								67	1	6	4	1,000	20	13	4

REGISTRATION DEPARTMENT.

Under Act III of 1877, for the Registration of Documents.

Hon'ble P. Rajaratna Mudaliyar, Dewan Bahadur, C.I.E., Inspector-General of Registration.

M.R.Ry. C. Mariyappa Mudaliyar Avergal, B.A., Personal Assistant to the Inspector-General of Registration.

M.R.Ry. P. Krishnasami Aiyar Avergal, B.A., Registrar.
Office—Murtigal Lane, Black Town.

M.R.Ry. D. Krishnaiyyar, B.A., Sub-Registrar, Mount Road.
Office—Opposite to Stable Company, Mount Road.

M.R.Ry. C. Sarvothams Rao, B.A., Sub-Registrar, Sowcarpet Sub-District, (on other duty);
M. Mahmud Hussain Sahib, B.A., Acting.
2nd Line Beach, Black Town.

List of District Registrars.

Names of Districts.	Limits of Districts.	Stations of District Registrars.	Registrars.
1 Ganjam.....	Conterminous with the Collectorate and Agency of Ganjam.....	Chhatrapore	M.R.Ry. T. Subbarayudu, B.A.
2 Vizagapatam	Do. do. of Vizagapatam	Vizagapatam	G. Vasudeva Sastri.
3 Godavery	Do. Collectorate of Godavery	Cocanada	A. S. Venkata Row, B.A.
4 Kistna	Do. do. of Kistna	Masulipatam	B. Srinivasa Raghavachari, B.A.
5 Nellore	Do. do. of Nellore	Nellore	V. Sundararamayya, B.A., (on other duty).
			B. C. Sandara Sastri, Acting.
6 Cuddapah	Do. do. of Cuddapah	Cuddapah	L. Rama Rao.
7 Karnool	Do. do. of Karnool	Kurnool	P. Perumal Pillai, (on other duty).
			S. Sargunavar, B.A., Acting.
8 Bellary and Anantapur	Do. do. of Bellary and Anantapur	Bellary	G. V. Raghavaiah, B.A.
9 Madras and Chingleput	Do. do. of Madras and Chingleput	Madras	P. Krishnasami Iyer, B.A.
10 North Arcot	Do. do. of North Arcot	Chittoor	A. Subbarama Aiyar.
11 South Arcot	Do. do. of South Arcot	Cuddalore	A. Periasawmi Madaliar, B.A.
12 Tanjore	Do. do. of Tanjore	Tanjore	M. Nataraja Aiyar.
13 Tinnevely	Do. do. of Tinnevely	Tinnevely	(Vacant.)
			M.R.Ry. V. Sundararamayya, Ag.
14 Madura	Do. do. of Madura	Madura	M. Ratnasabhapati Pillai, B.A.
15 Trichinopoly	Do. do. of Trichinopoly	Trichinopoly	(Vacant.)
			M.R.Ry. P. Perumal Pillai, Ag.
16 Salem	Do. do. of Salem	Salem	M. Unni Erati, B.A.
17 Coimbatore	Do. do. of Coimbatore	Coimbatore	T. C. Rytur Kurup.
18 South Canara	Do. do. of South Canara	Mangalore	Mr. F. F. Lemerle.
20 Tellicherry	Do. do. of Tellicherry	Tellicherry	M.R.Ry. V. Radabakrishna Aiyar, (on other duty).
			S. G. Rangachari, Ag.
20 Calicut	Do. do. of Calicut	Calicut	C. Sambasiva Aiyar.
21 Nilgiris	Do. do. of the Nilgiris	Ootacamund	S. G. Rangachari, B.A., (on other duty).
			V. Seshachari, Acting.

The Registration Act extends to the whole of British India, except such districts or tracts of country as the Local Government may from time to time, with the previous sanction of the Governor-General in Council, exclude from its operation. In Bengal, the Garo, Khasia, Jynteah, and Nagah Hills, the Chittagong Hill Tracts and the Tributary Mehals of Orissa and Chota Nagpore, have been excluded from the operation of the Act.—(Beverley's Regn. Manl., p. 1.)

The whole of the Scheduled Districts of the Madras Presidency enumerated in Part I, of the First Schedule annexed to Act XIV of 1874, is exempted from the operation of the Act.—(Vide Notification published in Fort St. George Gazette, dated 4th October 1881, Part I, page 516.)

The Act has been applied to the Province of Mysore and to the Hyderabad Assigned Districts and Cantonment of Secunderabad by the Governor-General in Council.—(Notifications, 27th June 1877, Foreign Department, Simla, 20th July 1877, No. 146.)

What documents must be registered.

1. The registration of the following documents is compulsory:—

- i.—Instruments of gift;
- ii.—Other non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of 100 rupees and upwards to or in immovable property;
- iii.—Non-testamentary instruments which acknowledge the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation, or extinction of any such right, title or interest.

Nothing in clauses ii. and iii. of this paragraph applies to any Composition Deed, nor to any instrument relating to shares in a Joint Stock Company, notwithstanding that the assets of such Company consist in whole or in part of immovable property, nor to any debenture issued by any such Company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immovable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the Company has mortgaged, conveyed or otherwise transferred the whole, or part of its immovable property or any interest therein to Trustees upon trust for the benefit of the holders of such debentures nor to any endorsement upon or transfer of any debenture issued by any such Company, nor to any document not itself creating, declaring, assigning, limiting or extinguishing any right, title or interest of the value of 100 rupees and upwards to or in immovable property, but merely creating a right to obtain another document which will when executed create, declare, assign, limit or extinguish any such right, &c., nor to decrees and orders of Courts and awards, grants of immovable property by Government, instruments of partition made by Revenue Officers, orders granting loans, and instruments of collateral security granted under the Land Improvement Loans Act, 1883, or orders granting loans under the Agriculturists' Loans Act, 1884, and instruments for securing the repayment of loans made under that Act, or any endorsement on a mortgage deed acknowledging the payment of the whole or any part of the mortgage money, and any other receipt for payment of money due under a mortgage when the receipt does not purport to extinguish the mortgage, or a certificate of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue officer.

iv.—Leases* of immovable property from year to year, or for any term exceeding one year, or reserving a yearly rent: Agricultural leases executed in any district of the Madras Presidency, the terms granted by which do not exceed 5 years, and the annual rents reserved by which do not exceed 50 rupees, are, however, exempted. The "Pottahs" granted by Zemindars to their ryots, as well as the "Machilkas" (or counterparts) executed by the ryots under Section 3 of Act VIII of 1865, are defined to be leases for the purposes of the Registration Act, and all those not coming within the terms of the preceding proviso, if executed after the 1st July 1871, must be registered.

v.—Authorities to adopt a son, executed after the 1st January 1872, and not conferred by a Will. Deeds of sale of immovable property of value less than Rs. 100, are also compulsorily registrable under the Transfer of Property Act, 1882.

2. No person having a nephew or niece, or any nearer relative, has power to bequeath any property to religious or charitable uses except by a Will executed not less than twelve months before his death, and deposited within six months from its execution in a Registry office. This is not applicable to Hindus, Mahomedans or Buddhists.—(Indian Succession Act No. X of 1865, sections 105 and 301.)

What other documents may be registered.

3. The registration of the following documents is optional:—

i.—Instruments (other than instruments of gifts and Wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of a value of less than 100 rupees to or in immovable property;

ii.—Instruments acknowledging the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest;

iii.—Leases of immovable property for any term not exceeding one year and leases exempted by the proviso in clause iv. of paragraph 1;

* Lease includes a counterpart, a Kabulyat, an undertaking to cultivate or occupy, and an agreement to lease.

iv.—Instruments, other than Wills, which purport or operate to create, declare, assign, limit or extinguish any right, title or interest, to or in movable property;

v.—Wills;

vi.—All other documents, not required by section 17 to be registered.

4. But although the registration of these documents is not compulsory, the advantages of registering them are—

i.—That all documents, not testamentary, duly registered and relating to any property, whether movable or immovable, take effect against any oral agreement or declaration relating to such property, unless where the agreement or declaration has been accompanied or followed by delivery of possession;

ii.—That every document of the kinds mentioned in clauses i., ii., iii. and v., of paragraph 1, and clauses i. and ii. of paragraph 3, if duly registered, takes effect as regards the property comprised therein against every unregistered instrument relating to the same property, and not being a decree or order, whether such unregistered document be of the same nature as the registered document or not;

iii.—The period of limitation for a suit or a promise or contract in writing registered, and for the execution of any decree or order of any Civil Court of which a certified copy has been registered under the Registration Act, is six years instead of three (Nos. 117 and 168, 2nd Schedule, Limitation Act IX of 1871).

Deposit of Wills.

5. Any testator may either personally or by duly authorized agent, deposit with any Registrar his Will in a sealed cover superscribed with the name of the testator and that of his agent (if any) and with a statement of the nature of the document.

Description required in document relating to immovable property.

6. "No document, not testamentary, relating to immovable property, shall be accepted for registration unless it contains a description of such property sufficient to identify the same.

i.—"Houses in towns shall be described as situate on the north or other side of the street or road (mentioning it) to which they front, and by their existing and former occupancies, and by their numbers, if the houses in such street or road are numbered. Other houses and lands shall be described by their name, if any, and as being in the territorial division in which they are situate, and by their superficial contents, the roads and other properties on which they abut, and their existing occupancies, and also, whenever it is practicable, by reference to a Government map or survey.

ii.—"No document, not testamentary, containing a map or plan of any property comprised therein, shall be accepted for registration unless it be accompanied by a true copy of the map or plan, or, in case such property is situate in several districts, by such number of true copies of the map or plan as are equal to the number of such districts."

(a) Where it is in the opinion of the Local Government practicable to describe houses, not being houses in towns, and lands by reference to Government map or survey, the Local Government may, by rule, require that such houses and lands as aforesaid shall for purposes of No. 6, be so described.

(b) Save as otherwise provided by any rule made under (a); failure to comply with the provisions contained in clause i. of this paragraph will not disentitle a document to be registered if the description of the property is sufficient to identify such property.

7. "The term 'territorial division,' as used in the Indian Registration Act, 1877, shall as far as practicable, include—

- (1) The Registration District.
- (2) The Registration Sub-District.
- (3) The Taluk, Jaghire, Zemindary or Proprietary Estate.
- (4) Any well known division thereof, such as a Mootah, Hoondah, Khundum, Firka, Magany, Amshom, &c., and
- (5) The village, hamlet, or suburb in which the property referred to in a registrable document is situated."

But if the property is described in the document relating thereto by a specific reference to a registered instrument, in which the above particulars and sufficient description of the property are already given, they need not be repeated.

Time prescribed for Registration.

8. No document, other than a Will, "shall be accepted for registration unless presented for that purpose to the proper officer within four months from the date of its execution; Or in the case of a copy of a decree or order, within four months from the day on which the decree or order was made, or, where it is appealable, within four months from the day on which it becomes final.

Provided that, where there are several persons executing a document at different times, such document may be presented for registration and re-registration within four months from the date of each execution."

If owing to urgent necessity or unavoidable accident, the presentation is not made within the prescribed time, the Registrar, where the delay does not exceed four months, may direct acceptance on payment of a fine not exceeding ten times the proper registration fee.

When a document purporting to have been executed by all or any of the parties out of British India, is not presented till after the expiration of four months, the registering officer if satisfied—

- (1) that the instrument was so executed, and
- (2) that it has been presented for registration within four months after its arrival in British India,

may, on payment of the proper registration fee, accept such document for registration. A Will may at any time be presented for registration, or deposited.

9. No document, other than a Will, shall be registered unless the persons executing such document, or their representatives, assigns, or authorized agents appear before the registering officer within the time allowed for presentation under sections 23, 24, 25 and 26:

Provided that, if owing to urgent necessity or unavoidable accident all such persons do not so appear, the Registrar, in cases where the delay in appearing does not exceed four months, may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, in addition to the fine, if any, payable under paragraph 8, the document may be registered.

Such appearances may be simultaneous or at different times:

Provided, further, that it is not necessary for any officer of Government, or for the Administrator-General of Bengal, Madras, or Bombay, or for any Official Trustee, or for the Sheriff, Receiver or Registrar of a High Court or Official Assignee, to appear in person or by Agent at any Registration Office in any proceeding connected with the registration of any instrument executed by him in his official capacity.

Place of Registration.

10. The ordinary place for registering every document mentioned in paragraph 1, clauses i., ii., iii. and iv., and paragraph 3, clauses i., ii. and iii., is the office of a Sub-Registrar within whose Sub-District the whole or some portion of the property to which such document relates is situate; but the Registrar of a District, including a Presidency Town, (e.g., the Registrar of Madras), and the Registrar of the Lahore District may receive and register any document of this description without regard to the situation in any part of British India of the property to which the instrument relates, and any Registrar may, at his discretion receive and register any instrument, which might be registered by any Sub-Registrar subordinate to him.

11. Every other document, and a copy of a decree or order not affecting immovable property, may be presented for registration in the office of the Sub-Registrar, in whose Sub-District the document was executed, or in the office of any Sub-Registrar under the Local Government, at which all the persons executing and claiming under the document, decree or order, desire the same to be registered. A copy of a decree or order affecting immovable property should be presented for registration in the office of the Sub-Registrar in whose sub-district the decree or order was made.

12. Wills must be deposited with the Registrars of Districts.

13. In ordinary cases, the registration or deposit of documents under the Indian Registration Act, 1877, must be made only at the office of the officer authorized to accept the same for registration or deposit; but such officer may, on special cause being shown, attend at the residence of any person desiring to present a document for registration or to deposit a Will, and accept for registration or deposit such document or Will.

Presentation of documents for Registration.

14. Except in the case mentioned in last preceding paragraph, every document shall be presented at the proper registration office by some person executing or claiming under the same, or, in the case of a copy of a decree or order claiming under the decree or order, or by his representative or assign of such person, or by the agent of such person, representative or assign, duly authorized by power-of-attorney executed and authenticated in manner hereinafter mentioned.

15. For the purpose of paragraph 14, the powers-of-attorney hereinafter mentioned shall alone be recognized:

(a) if the principal at the time of executing the power-of-attorney resides in any part of British India in which this Act is in force, a power executed before and authenticated by the Registrar or Sub-Registrar within whose district or sub-district the principal resides;

(b) if the principal at the aforesaid time resides in any other part of British India, a power executed before and authenticated by any Magistrate;

(c) if the principal does not reside in British India, a power executed before and authenticated by a Notary Public, or any Court, Judge, Magistrate, British Consul or Vice-Consul, or representative of Her Majesty or of the Government of India.

16. Every officer granting a loan under the Land Improvement Loans Act, 1883, shall send a copy of his order to the registering officer within the local limits of whose jurisdiction the whole, or any part of the land to be improved, or of the land to be granted as collateral security, is situate, and such registering officer shall file the copy in his book No. I.

17. Every Court granting a certificate under section 816 of the Code of Civil Procedure shall send a copy of such certificate to the registering officer within the local limits of whose jurisdiction the whole or any part of the immovable property comprised in such certificate is situate, and such officer shall file the copy in his book No. I.

18. Every officer granting a loan under the Agriculturists' Loans Act, 1884, shall send a copy of any instrument whereby immovable property is mortgaged for the purpose of securing the repayment of the loan, and, if any such property is mortgaged for the same purpose in the order granting the loan, a copy also of that order, to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file the copy or copies, as the case may be, in his book No. I.

19. Every Revenue officer granting a certificate of sale to the purchaser of immovable property sold by public auction, shall send a copy of the certificate to the registering officer within the local limits of whose jurisdiction the whole or any part of the property comprised in the certificate is situate, and such officer shall file the copy in his book No. I.

Rules under Section 69 of the Indian Registration Act, No. III of 1877.

PART I.—GENERAL RULES.

Documents.

1. The following languages shall be deemed to be common languages, section 19. mostly used in the Districts and Sub-Districts hereinafter named:—

TELUGU.—Districts of Ganjam, Vizagapatam, Godavery, Kistna, Nellore, Cuddapah, Kurnool, Bellary, Madras and North Arcot.

In Salem, Sub-Districts of Oosoor and Denkincottah.

In Chingleput, Sattyavedu and Tiruvallur.

TAMIL.—Districts of Madras, Chingleput, North Arcot, South Arcot, Tanjore, Tinnevely, Madurai, Trichinopoly, Salem, Coimbatore and Nilgiris.

CANARESE.—Districts of South Canara and Bellary.

In Coimbatore, Sub-Districts of Collegal and Talavadi.

In Salem, Sub-Districts of Oosoor and Denkincottah.

MALAYALAM.—Districts of Calicut and Tellicherry.

In South Canara, Sub-District of Hossangur.

In Nilgiris, Gudalur.

HINDUSTANI.—District of Madras.

In Sub-Districts of Kurnool, Arcot, Vellore and Trichinopoly.

URDU.—District of Ganjam.

Documents written in English, Telugu or Tamil, may be presented in any office in which the registering officer understands these languages.

Table of Fees under Section 78 of "The Indian Registration Act of 1877."

Fort St. George, November 1, 1900.

No. 431.—In supersession of previous notifications on the subject, the following revised table of fees, prepared under section 78 of the Indian Registration Act, 1877 (III of 1877), and approved by the Governor-General in Council, is hereby published for general information in accordance with the provisions of section 79 of the Act to have effect from the 1st January 1901:—

	RS.	A.	P.
1.—(a) Registration of documents in Books I and IV—			
(1) When the value does not exceed Rupees 25.....	0	8	0
(2) When the value exceeds Rupees 25, but does not exceed Rupees 50.....	0	12	0
(3) When the value exceeds Rupees 50, but does not exceed Rupees 100.....	1	0	0
(4) When the value exceeds Rupees 100, but does not exceed Rupees 300.....	1	8	0
(5) When the value exceeds Rupees 300, but does not exceed Rupees 600.....	2	0	0
(6) When the value exceeds Rupees 600, but does not exceed Rupees 1,000.....	3	0	0
(7) For each additional Rupees 1,000 or part thereof up to Rupees 50,000.....	1	0	0
And for each additional Rupees 1,000 or part thereof above Rupees 50,000.....	0	8	0
(8) For the registration of powers-of-attorney.....	2	8	0

(b) The consideration expressed in a document shall generally be taken to be its value for determining the registration fee. Where no consideration is expressed, the value of the property dealt with as shown in the document shall be taken.

(c) The provisions of sections 5, 6, 20, 21, 23 and 25 of the Indian Stamp Act II of 1899 shall, *mutatis mutandis*, apply to calculations of value for the purpose of determining the registration fee.

(d) In the case of agreements to render service for hire, or to let moveable property for hire, the value of the document shall not be taken at a higher amount than the hire for one year.

(e) In the case of leases, the value shall be taken—

- (1) at the total rent for the whole term when the lease is for one year or less;

(2) at the average annual rent when the lease is for periods exceeding one year; and

(3) at one-fifth of the whole amount of rents payable for the first fifty years when the lease is perpetual. When a fine or premium is paid or is made payable, or money is advanced, that amount also should be added to the value. When a lessee undertakes to pay assessment, quit-rent, &c., in addition to the rent, the said payment should also be added to the rental value. If the rent is payable in kind and its money value is not specified in the lease, its value shall be taken to be the highest amount which the stamp borne by the document shall suffice to cover. If the document is exempt from stamp duty, the money value of the produce rent shall be calculated at the current market rates.

(f) In the case of all other documents in which neither the consideration for the transaction nor the value of the property affected is expressed, or in which it is only partially expressed, the value shall be the maximum amount which the stamp borne by the document shall suffice to cover, if the document is one which is liable to stamp duty at *ad valorem* rates. If the value cannot be determined from the stamp, as for instance, when the deed is not liable to stamp duty, or is liable to duty at a fixed amount irrespective of the value of the transaction, or when the transaction is not susceptible of money valuation, the fee leviable shall be Rs. 5, provided that in cases where the value of only a portion of the property is given and that value exceeds Rs. 3,000, the fee shall be levied on the value so expressed.

Note.—In the case of documents evidencing petty transactions incapable of valuation, the Inspector-General may, if he considers that the levy of a fee of Rs. 5 would be productive of hardship, authorize registering officers to levy a lower fee, which, however, shall not be less than 5 annas.

(g) When a duplicate or counterpart of a document is presented for registration on the same day as the original document, the registration of such duplicate or counterpart shall be charged for as the rate prescribed for certified copies, unless the copying fee is higher than the ordinary fee.

2. Filing a translation (section 15)--- Rs. A. P. 1 0 0

3. (1) Registration by a District Registrar under section 30 (a) unless the document is registered in consequence of the Sub-Registrar being a party interested in the transaction to which such document relates--- Rs. A. P. 5 0 0

(2) Registration by the Registrar of Madras under section 30 (b)--- Extra fee of 10 0 0

Note.—No additional extra fee shall be levied under clauses (1) and (2) for the registration of a counterpart or a duplicate of a document in respect of which the extra fee has been paid if such counterpart or duplicate is presented for registration on the same day as the original document.

4. Memorandum under sections 64, 65, 66 and 67--- Rs. A. P. 0 8 0

For each copy required 2 0 0

5. Registration of wills and authorities to adopt (Book III)--- (1) Opening a sealed cover and entering the contents in the register.... 2 0 0

Plus copying fee at the prescribed rate.

(2) Will or authority to adopt presented open 4 0 0

6. Sealed covers (Book V)--- (1) Deposit of a sealed cover purporting to contain a will 2 0 0

(2) Withdrawal of any such sealed cover 2 0 0

7. Attesting powers-of-attorney--- (1) Special power 0 8 0

(2) General power 1 0 0

8. Issue of commission or attendance at a private residence or jail--- (1) For every attendance at a private residence---

(a) for registration of one or more documents executed by one and the same individual, or

(b) for the acceptance for registration of one or more documents executed in favour of one and the same individual, or

(c) for the attestation of one or more powers-of-attorney executed by one and the same individual, or

(d) for the examination of one and the same individual under section 33, or 38, there shall be paid, besides travelling allowance, an extra fee of Rs. 10.

(2) For attendance at a jail---

(a) for registration of one or more documents executed by a person confined in a jail, or

(b) for acceptance of one or more documents executed in his favour, or

(c) for attestation of one or more powers-of-attorney executed by such person, or

(d) for examination of such person under section 33 or 38 the fee to be paid, besides travelling allowance, shall be Rs. 5.

(B) For the services of a female at a private residence, if required, a further fee of Rs. 5 shall be paid.

Provided that where two or more persons who execute the same document and who are entitled to exemption from attending the registration office reside together, only one attendance or commission fee shall be charged so far as those persons are concerned; and that when an attendance fee has been paid for attendance at the private residence of one or more persons, or at a jail where one or more persons are confined, such person or persons shall be entitled to present for registration or attestation at such attendance any number of documents or powers-of-attorney, or to admit execution of any number of documents presented for registration, without payment of any further attendance fee.

Note.—The Inspector-General of Registration may, in his discretion, remit the fees under (1), (2) and (3) when it appears to him that their exaction would be productive of hardship.

9. No fee will be levied for the safe custody of any document which remains unclaimed for fifteen days after registration or after registration is refused; but for every fifteen days or part thereof after such first period calculated from the date when the document is ready for delivery, a fee of Rs. 8 shall be levied, provided that the maximum fee be leviable under the clause shall not exceed Rs. 5.

Note.—The Inspector-General may, in his discretion, remit the fee when it appears to him that its exaction would be productive of injustice or hardship.

10. The fees for serving summonses issued and for the remuneration of executants and witnesses summoned under section 36 of the Indian Registration Act, 1877, shall be regulated according to the scale prescribed for the Courts of District Munsifs, and in the case of the district of Madras, for the Courts of the Presidency Magistrates. The fees for process issued by Registrars under section 75 shall be levied according to the scale in force in the Principal Court of Original Civil jurisdiction.

11. (1) Registrars shall be allowed their actual travelling expenses up to a maximum of Rs. 4 a mile for proceeding to, and returning from, any residence or jail; and Sub-Registrars for similar journeys shall be allowed their actual travelling expenses up to a maximum of Rs. 3 a mile.

(2) Peons or other inferior Government servants accompanying Registrars or Sub-Registrars shall be allowed daily allowance of the following rate when the distance each way exceeds 5 miles---

Two annas per diem if their pay exceeds Rs. 8 per mensem.

One anna per diem if their pay is Rs. 8 or less per mensem.

12. Any person deputed by a Registrar or Sub-Registrar to make an examination at a private residence shall be allowed travelling allowance at the rate of Rs. 2 a mile.

13. (1) Search for or inspection of a single entry or document---

Rs. A. P. For the first year in the books of which search is made, for each entry or document 1 0 0

For every other year in the books of which search is continued, for each entry or document 0 4 0

(2) General search for or inspection of any number of entries or documents relating to one and the same property, or executed by or in favour of one and the same individual---

Rs. A. P. For the first year in the books of which search is made 2 0 0

For every other year in the books of which the search is continued 0 8 0

Note.—Every application for the grant of a certified copy, unless made at the time of registration of a document, shall be considered as an application for search and charged accordingly, provided, however, that a second search-fee shall not be levied, for granting copies of entries found in the course of a single or general search for which proper search-fee had been levied, if such copies are applied for by the applicant for such search within a period of fifteen days from the date of such search.

14. Making or granting copies of reasons, entries or documents for the benefit of any person or for transmission to any office---

(1) In English--- Rs. A. P. Every 100 words or portion of 100 words 0 2 0

(2) In the Vernacular of the registration sub-district--- Every 100 words or portion of 100 words 0 1 0

(3) In any other Vernacular--- Every 100 words or portion of 100 words 0 3 0

(4) In the case of copies of maps or plans a reasonable fee to be specially fixed by the registering officer.

(a) Provided that when there is present in the registration office a clerk conversant with a vernacular language referred to in clause (3) of this rule, the charge for copies of documents in such vernacular language shall be the same as that prescribed by clause (2).

(b) Provided also that in calculating the charge to be made for copies of entries or documents at the rates prescribed, it shall not be necessary, unless the applicant challenges the accuracy of the charge made, actually to count the number of words in such entries or documents, but the charge may be made on a reasonable estimate framed by the registering officer of the number of words which the entries or documents are considered to contain.

The following is the scale of expenses payable to witnesses attending the Presidency Magistrates' Courts:—

Witness.	Class.	Maximum subsistence allowance.	Maximum carriage hire allowable for days of actual attendance.	Travelling Expenses, if any, incurred.		
				By Rail.	By Road.	By Sea or Canal.
Europeans and East Indians.	1st Class.	5 Rs.	per day.	1st Class fare.	8 As.	per mile.
	2nd do.	3 "	do.	2nd do.	6 "	do.
	3rd do.	1 1/2 "	do.	3rd do.	4 "	do.
Natives.	1st do.	2 "	do.	1st do.	6 "	do.
	2nd do.	1 Rs.	do.	2nd do.	2 "	do.
	3rd do.	As. 5	do.	3rd do.	3 pice.	do.

REGISTRATION OF JOINT-STOCK COMPANIES.

Under the Indian Companies Act No. VI of 1882 and Act No. XXI of 1880, an Act for the registration of Literary, Scientific and Charitable Societies.

M.R. By. P. Krishnasami Aiyar Avargal, B.A., Registrar.

Office—Murtugal Lane, Black Town.

CIRCULAR.

On a reference made to the Law Officer of Government, the undersigned has been advised that, in calculating the interval of 14 days referred to in section 77 of the Indian Companies Act, 1882, the date of the first general meeting at which a resolution is passed and the date of the subsequent general meeting at which it is confirmed, so as to constitute it into a "Special Resolution," should both be excluded. For example, if a resolution is passed, say, on the 4th of a month, the confirmation meeting should be held only on or after the 9th idem. This ruling is communicated to all Managers, Secretaries and Directors of the several Companies, Associations, Societies, &c., for their information and guidance.

MADRAS,
2nd April 1893.

Summary of Act No. VI, The Indian Companies Act, 1882.

"No Company, Association or Partnership consisting of more than ten persons, shall be formed for the purpose of carrying on the business of banking, unless it is registered as a Company under this Act, or is formed in pursuance of an Act of Parliament or some other Act of the Governor-General in Council, or by Royal Charter or Letters Patent; and no Company, Association or Partnership consisting of more than twenty persons shall be formed for the purpose of carrying on any other business that has for its object the acquisition of gain by the Company, Association or Partnership, or by the individual members thereof, unless it is registered as a Company under this Act, or is formed in pursuance of some other Act or of Letters Patent." (Sec. 4.)

2. "Any seven or more persons associated for any lawful purpose may, by subscribing their names to a Memorandum of Association, and otherwise complying with the requisitions of this Act in respect of registration, form an incorporated Company, with or without limited liability." (Sec. 6.)

3. Where a Company is formed on the principle of having the liability of its members limited to the amount unpaid on their shares, the Memorandum of Association shall contain the following things:—

- (1) The name of the proposed Company, with the addition of the word "limited" as the last word in such name;
- (2) The part of British India in which the registered office of the Company is proposed to be situate;
- (3) The objects for which the proposed Company is to be established;
- (4) A declaration that the liability of the members is limited;
- (5) The amount of capital with which the Company proposes to be registered, divided into shares of a certain fixed amount, subject to the following regulations:—
 - (i.) That no subscriber shall take less than one share.
 - (ii.) That each subscriber of the Memorandum of Association shall write opposite to his name the number of shares he takes. (Sec. 8.)

4. The rules for a Memorandum of Association of a Company limited by guarantee and of an unlimited Company will be found in sections 9 and 10 of the Act.

Stamp of Memorandum of Association. 5. The Memorandum of Association shall bear a stamp of 15 rupees. (See Article 39 of Schedule I of Act II of 1899, page 37.)

If accompanied by Articles of Association, Rs. 15.
If not so accompanied, Rs. 40.

6. The Memorandum of Association may, in the case of a Company limited by shares and shall, in the case of a Company limited by guarantee or unlimited, be accompanied, when registered, by Articles of Association signed by the subscribers to the Memorandum of Association, and prescribing such regulations for the Company as the subscribers to the Memorandum of Association deem expedient. (Sec. 97 of Act VI of 1892.)

Stamp, &c., of Articles of Association.

Registration of Memorandum and Articles of Association with fees as in table B.

7. The Articles of Association shall be printed and they shall bear a stamp of 25 rupees.—*Vide* Article 10 of Schedule I of Act II of 1899, page 31.

8. The Memorandum and the Articles of Association, if any, shall be delivered to the Registrar of Joint Stock Companies, who shall retain and register the same. (Sec. 40.)

9. Upon the registration of the Memorandum of Association and of the Articles of Association in cases where Articles of Association are required by this Act or by the desire of the parties to be registered, the Registrar shall certify under his hand that the Company is incorporated, and in the case of a Limited Company that the Company is limited; the subscribers of the Memorandum of Association, together with such other persons as may from time to time become members of the Company, shall thereupon be a Body Corporate by the name contained in the Memorandum of Association, capable forthwith of exercising all the functions of an incorporated Company, and having perpetual succession and a common seal. (Sec. 41.)

10. No Company shall be registered under a name identical with that by which a subsisting Company is already registered, or so nearly resembling the same as to be calculated to deceive, except in a case where such subsisting Company is in the course of being dissolved and testifies its consent in such manner as the Registrar requires. (Sec. 43.)

11. No notice of any trust, express, implied or constructive, shall be entered on the register or be receivable by the Registrar in the case of Companies under this Act and registered in British India. (Sec. 53.)

Entry of trusts on Register.

12. Every Company shall have a registered office. If any Company carries on business without having such an office, it shall incur a penalty not exceeding fifty rupees for every day during which business is so carried on. (Sec. 63.)

13. If any Company under this Act carries on business when the number of its members is less than seven, for a period of 6 months after the number has been so reduced, every person who is a member of such Company shall be severally liable for the payment of the whole debt of the Company. (Sec. 73.)

14. A General Meeting shall be held once at least in every year. A Balance Sheet shall be made out in every year and laid before the Company. Once at least in every year the accounts shall be examined and the correctness of the Balance Sheet ascertained by one or more Auditor or Auditors. (Sec. 74.)

15. Any Company may, in General Meeting, by passing a special resolution, alter all or any regulations or make new regulations. (Sec. 76.)

16. Any Company limited by shares may so far modify the conditions contained in its Memorandum of Association, if authorized to do so by its regulations as originally framed or so altered by special Resolution, as to increase its capital, or to consolidate and divide its capital into shares of larger amount than its existing shares, or to convert its paid-up shares into stock, but, save as aforesaid, and save as hereinafter provided, no alteration shall be made by any Company in the conditions contained in its Memorandum of Association. (Sec. 17.) But under Act XII of 1895 (the Memorandum of Association Act) Companies are empowered to alter the conditions of the Memorandum of Association as originally framed subject to the restrictions therein imposed.

Winding up of Companies. 17. Companies may be wound up by order of the Court or voluntarily. (Secs. 173 to 219.)

Documents to be forwarded to the Registrar of Joint-Stock Companies.

By all Companies.	Penalty for non-transmission.	Sections of Act VI of 1882.
Notice of the situation of registered office and of any change thereon.....	Not exceeding 50 Rs. for every day.	53 and 64.
Notice of rectification of register.....	.....	59.
Annual Balance Sheet.....	1,000 Rs.	74.
Copy of every special resolution passed.....	Not exceeding 20 Rs. for every day.	79.
Copy of order of Court for winding up a Company.....	.....	137.
Order of Court for dissolution of Company, to be reported by the Official Liquidator.....	Not exceeding 100 Rs. a day.	160 and 161.
Return of meeting held for receiving final account of Liquidators of Company voluntarily wound up.....	Not exceeding 50 Rs. for every day.	187.
Annual List of members with summary of amount of capital, &c.....	Not exceeding 50 Rs. for every day.	48, 49 and 50.
Notice of consolidation and division of capital into shares of larger amount than its existing shares or of conversion of any portion of its capital into stock.....	.....	54.
Notice of any increase of capital beyond the registered capital.....	Not exceeding 100 Rs. for every day.	57.
By Companies not having capital divided into shares in addition to those transmittable by all Companies as shown above.	Penalty for non-transmission.	Sections of Act VI of 1882.
Notice of any increase in the number of members beyond the registered number.....	Not exceeding 100 Rs. for every day.	57.
Register containing the names, addresses and occupations of its Directors or Managers. Any change in such Directors or Managers to be notified from time to time.....	Do.	70 and 71.

Table of Fees to be paid to the Registrar of Joint-Stock Companies by a Company having a capital divided into shares.

	RS.	A.	P.
For registration of a Company whose nominal capital does not exceed Rs. 20,000, a fee of.....	40	0	0
For registration of a Company whose nominal capital exceeds Rs. 20,000, the above fee of forty rupees, with the following additional fees regulated according to the amount of nominal capital. (that is to say) :—			
For every 10,000 rupees of nominal capital, or part of 10,000 rupees after the first 20,000 rupees up to 50,000 rupees.....	20	0	0
For every 10,000 rupees of nominal capital, or part of 10,000 rupees after the first 50,000 rupees up to 1,00,000 rupees.....	5	0	0
For every 10,000 rupees of nominal capital, or part of 10,000 rupees after the first 1,00,000 rupees.....	1	0	0
For registration of any increase of capital, made after the first registration of the Company, the same fees per 10,000 rupees or part of 10,000 rupees as would have been payable if such increased capital had formed part of the original capital at the time of registration :—			
Provided that no Company shall be liable to pay in respect of nominal capital on registration, or afterwards, any greater amount of fees than 1,000 rupees, taking into account in the case of fees payable on an increase of capital after registration the fees paid on registration.			
For registration of any existing Company, except such Companies as are by the Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new Company.			

Table of Fees to be paid to the Registrar of Joint-Stock Companies by a Company having a capital divided into shares—conold.

	RS.	A.	P.
For registering any document hereby required or authorized to be registered, other than the Memorandum of Association.....	5	0	0
For making a record of any fact hereby authorized or required to be recorded by the Registrar of Companies, a fee of.....	5	0	0

Table of Fees to be paid to the Registrar of Joint-Stock Companies by a Company not having a capital divided into shares.

	RS.	A.	P.
For registration of a Company whose number of members, as stated in the Articles of Association, does not exceed 20.....	40	0	0
For registration of a Company whose number of members, as stated in the Articles of Association, exceeds 20, but does not exceed 100.....	100	0	0
For registration of a Company whose number of members, as stated in the Articles of Association, exceeds 100, but is not stated to be unlimited, the above fee of Rs. 100 with an additional Rs. 5 for every 50 members or less number than 50 members after the first 100.			
For registration of a Company in which the number of members is stated in the Articles of Association to be unlimited, a fee of.....	400	0	0
For registration of any increase in the number of members, made after the registration of the Company, in respect of every 50 members, or less than 50 members, of such increase.....	5	0	0
Provided that no one Company shall be liable to pay on the whole a greater fee than Rs. 400 in respect of its number of members, taking into account the fee paid on the first registration of the Company.			
For registration of any existing Company except such Companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new Company.			
For registering any document hereby required or authorized to be registered, other than the Memorandum of Association.....	5	0	0
For making a record of any fact hereby authorized or required to be recorded by the Registrar of Companies, a fee of.....	5	0	0

Fees for inspection and copy or extract.

An inspection of the documents kept by the Registrar.....	1	0	0
A certificate of the incorporation of any Company.....	3	0	0
Certified copy or extract of any other document or any part of any other document : each hundred words.....	0	2	0

—[Notification by Madras Government, 9th February 1875.]

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATION.

Statistics and Commerce.

STATISTICS.

SIMLA, THE 20th July 1888.

No. 3991.—The Governor-General in Council is pleased to direct that the fee to be paid under section 40 of the Indian Companies Act, 1882, and Table C in the first Schedule to that Act for the registration of an Association not for profit as a Company with limited liability under section 96 of the said Act shall, when the number of members is stated in the Articles of Association to exceed twenty or to be unlimited, be fifty rupees. The above Notification has been published at page 588 of the *Fort Saint George Gazette*, dated 7th August 1888.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

Separate Revenue—Stamps—Non-Judicial—Exemptions, &c.

SIMLA, THE 18th July 1890.

No. 3517.—In exercise of the powers conferred by section 8 of the Indian Stamp Act I of 1879, the Governor-General in Council is pleased to remit the duty chargeable under the said Act on the Memorandum and Articles of Association of any Association registered under section 26 of the Indian Companies Act VI of 1882.—(Published at page 604 of the *Fort Saint George Gazette*, dated 12th August 1890); and also rule of exemption under Article 39, Schedule I of Act II of 1899.

SUMMARY OF ACT XXI OF 1860.

An Act for the registration of Literary, Scientific and Charitable Societies.

Societies formed by Memorandum of Association and registration.

* Section XX. The following Societies may be registered under this Act:—Charitable Societies, the Military Orphan Funds or Societies established at the several Presidencies of India, Societies established for the promotion of Science, Literature, or the Fine Arts, for instruction, the diffusion of useful knowledge, the foundation or maintenance of Libraries, or Reading-rooms for general use among the members, or open to the public, or public Museums and Galleries of Paintings and other Works of Art, Collections of Natural History, Mechanical and Philosophical Inventions, Instruments, or Designs.

Memorandum of Association.

The name of the Society.
The objects of the Society.

The names, addresses, and occupations of the Governors, Council, Directors, Committee, or other governing body to whom, by the rules of the Society, the management of its affairs is entrusted.

A copy of the rules and regulations of the Society, certified to be a correct copy by not less than three of the members of the governing body, shall be filed with the Memorandum of Association.

3 Upon such Memorandum and certified copy being filed the Registrar shall certify under his hand that the Society is registered under this Act. There shall be paid to the Registrar for every such registration a fee of fifty rupees, or such smaller fee as the Governor-General of India in Council may from time to time direct; and all fees so paid shall be accounted for to Government.

4. Once in every year, on or before the 14th day succeeding the day on which, according to the rules of the Society, the Annual General Meeting of the Society is held, or if the rules do not provide for an Annual General Meeting, in the month of January, a list shall be filed with the Registrar of Joint-Stock Companies, of the names, addresses, and occupations of the Governors, Council, Directors, Committee or other governing body then entrusted with the management of the affairs of the Society.

5. The property, movable and immovable, belonging to a Society registered under this Act, if not vested in Trustees, shall be deemed to be vested, for the time being, in the governing body of such Society, and in all proceedings, civil and criminal, may be described as the property of the governing body of such Society by their proper title.

6 Every Society registered under this Act may sue or be sued in the name of the President, Chairman, or Principal Secretary, or Trustees as shall be determined by the rules and regulations of the Society, and in default of such determination, in the name of such person as shall be appointed by the governing body for the occasion: Provided that it shall be competent for any person having claim or demand against the Society, to sue the President or Chairman, or Principal Secretary or the Trustees thereof, if on application to the governing body, some other officer or person be not nominated to be the defendant.

7. Any person may inspect all documents filed with the Registrar under this Act on payment of a fee of one rupee for each inspection; and any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19.)

Inspection of documents.
Registrar, on payment of two annas for every hundred words of such copy or extract; and such certified copy shall be *prima facie* evidence of the matters therein contained in all legal proceedings whatever. (Sec. 19.)

Certified copies.

Extracts from Regulations passed by Government under date 1st December 1875, for the discharge of the duties of the Registrar of Joint-Stock Companies.

Paragraph VII of the Government Regulation, dated 1st December 1875, has been cancelled by a Notification in the Fort Saint George Gazette of the 14th December 1885.

"Whenever any case of non-compliance with the provisions of the Act comes to the knowledge of the Registrar, he should request the Government Solicitor if the registered office of the Company in default is situated in Madras, or in other cases, the Magistrate of the District in which the registered office of the Company is situated, to take the necessary steps for the recovery of the prescribed penalties.

List of Joint-Stock Companies registered in 1889-90.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Whether the liability is limited or how, or unlimited.	Situation of registered office.
	1889.	Banking or Loan Companies.		RS.	RS. A. P.		
6	29th June	The Chintadripetah Loan Society Permanent Branch, Limited.	Mutual Loan Company	2,00,000	13,538 4 0	Limited by guarantee.	Madras.
7	15th July	The Sri Perumbadoor Sri Bashinkara Dhanuvaru Dhananukoola Suswatha Nidhi, Limited.	Do	30,000	1,893 0 0	Unlimited shares.	Do.
8	15th "	The Karkalai Tjjanathal Hajet Raveia Ahlai Iselan, Madras, Limited.	Do	40,000	15,000 0 0	Do	Do.
10	6th August	The Salem Town Bank, Limited.	Banking Company	30,000	588 0 0	Do	Salem.
11	27th "	The Bellary Brucepetah Sarva Janopakara Dhana Sahaya Nidhi, Limited.	Do	59,300	10,724 0 0	Do	Bellary.
12	2nd Sept.	The Bellary Merchants' Mutual Benefit Fund, Limited.	Mutual Loan Company	1,99,980	18,960 0 0	Do	Do.
15	12th Oct.	The Urvakonda Peta Kalkadevi Bazaar Sakala Janopakara Dhana Sahaya Nidhi, Limited.	Banking Company	19,992	4,946 0 0	Do	Urvakonda, Anantapur district.
16	23rd Nov.	The Variakaval Hindu Janopakara Nidhi, Limited.	Mutual Loan Company	80,000	...	Do	Variakaval, Tiruchinopoly district.
20	20th Dec. 1890.	The Madras Christian Benefit Fund, Limited.	Banking Company	84,000	...	Do	Madras.
23	9th Jan.	The Tadpatri Hindu Benefit Permanent Fund, Limited.	Do	99,990	1,056 0 0	Do	Tadpatri, Anantapur district.
24	18th "	The Ponnukonda Mutual Benefit Permanent Fund, Limited.	Mutual Loan Company	49,995	...	Do	Ponnukonda, Anantapur district.
25	23rd "	The Karnool Public Fund, Limited.	Banking Company	55,990	2,000 0 0	Do	Karnool.
26	11th Feb.	The Tiruvallur Janopakara Saswatha Nidhi, Limited.	Mutual Loan Company	1,99,990	1,420 4 0	Do	Tiruvallur, Chingleput district.
28	10th March	The Vellore Jans Sahaya Nidhi, Ltd.	Banking Company	2,50,055	...	Do	Vellore, North Arcot district.
14		Total.		14,83,857	79,705 8 0		

List of Joint-Stock Companies registered in 1883-84—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Whether the liability is limited or how, or unlimited.	Situation of registered office.
13	1889. 9th Dec.	<i>Trading Companies.</i> The Goringes Company, Limited	Manufacturing castor-oil and indigo, preparing rice and ginning cotton. To carry on trade in salt.	Rs. 200,000	Rs. A. P. 1,17,500 0 0	Limited by shares.	Cochin.
21	1890. 21st "	The Indian Salt Trading Company, Limited.		1,00,000	40,000 0 0	Do	Madras.
22	1890. 8th Jan.	The Sri Krishna Velasa Company, Limited.	To carry on trade in cloth, salt and grain, &c.	15,000	717 12 0	Do	Indukurpettah, Nellore.
3	1889. 9 23rd July	<i>Mills and Presses.</i> The Rajahm Press Company, Limited.	Total ... The carrying on in all its branches the trade or business of pressing cotton, jute or other similar materials, &c. To purchase, prepare, spin, weave, dye, work, manufacture and deal in cotton, wool, silk and other products and materials and to carry on in the district of Madras or elsewhere in the Presidency of Madras the business of spinning, weaving, dyeing and finishing cotton and other goods, to sell the same and to sell the material so manufactured.	3,15,000	1,58,217 13 0	Do	Madras.
14	187th Sept.	The Madura Mills Company, Limited.		15,00,000	7,55,100 0 0	Do	Tuticorin, Tinnevely district.

15	7th Oct.	The Murgunanda Mill Company, Limited.	To acquire by purchase or otherwise land, buildings, &c., for the purpose of establishing an oil mill and to buy gingelly, coconut, &c., and convert them into oil and to sell the same.	50,000	7,550 0 0	Do	Tinnevely.
17	14th Oct.	The City People Press Company, Limited.	To acquire by purchase any land or buildings and to erect and construct houses and sheds on such land, to provide machinery, engines, &c., adapted to the working of a cotton press and ginning factory and to buy on commission or otherwise kuppas and raw cotton and to clean, pack and sell the same.	2,00,000	75,000 0 0	Do	Madras.
27	1890. 14th Feb.	The Minakshy Cotton Press Company, Limited	To purchase and deal in cotton, wool, silk and other products and to carry on the business of pressing into bales and selling the same.	75,000	3,000 0 0	Do	Satūr, Tinnevely district.
5	1889. 1 26th April	<i>Other Companies.</i> The Chillumathur Kallana Sahaya Company, Limited.	Total ... To provide for the payment of a certain fixed amount to subscribers or their nominees on occasions of births, marriages, nuptials, erection of new temples and houses, and of pilgrimages, &c.	13,85,500	9,11,750 0 0	Limited, by guarantee.	Chillumathur, Anantapur district.

List of Joint-Stock Companies registered in 1889-90—concl'd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Whether the liability is limited or how, or unlimited.	Situation of registered office.
2	1889. 2nd May	<i>Other Companies—concl'd.</i> The Ootacamund Club.	To establish a club for the promotion of social intercourse amongst its members and their friends and for their accommodation, &c.	Unlimited number of members.	Rs. A. P.	Limited by guarantee.	Ootacamund.
4	17th June	The Koudakamaria Sri Paropakara Rajakanteerava Company, Ltd.	Vide company No. 1 above.	Do	.....	Do	{ Koudakamaria, Cuddapah dis- trict.
5	22nd "	The Sri Vyasa Samudram Kandu- ker Srinivasa Ekatha Manu- rangani Nidhi, Limited.	To provide for the pay- ment of a certain fixed amount to subscribers or their nominees on occasions of marri- ages, upanayams, &c. To afford pecuniary aid to the subscribers and their nominees for the celebration of marri- ages, thread marriages, poverty nuptials, &c.	20,000	1,425 0 0	Limited by shares.	{ Koudakamaria, Cuddapah dis- trict.
13	25th Sept.	The Kōsgi Sree Anjaneyaswamy Company, Limited.	To afford pecuniary aid to the subscribers and their nominees for the celebration of marriages, thread marriages, poverty nuptials, &c.	18,000	....	Do	Kōsgi, Bellary dis- trict.
5			Total...	52,000	1,425 0 0		
27			General Total...	81,71,857	11,42,101 4 0		

Summary.

Nature of Companies.	Number.	Nominal capital.	Paid-up capital.
Banking or Loan Companies.....	14	Rs. A. P. 14,33,857 0 0	Rs. A. P. 70,708 8 0
Trading Companies	3	3,15,000 0 0	1,58,917 12 0
Mills and presses.....	5	13,85,000 0 0	9,11,750 0 0
Other Companies having capital	2	35,000 0 0	1,425 0 0
Other Companies having no capital.....	3	.....	.....
Total.....	27	81,71,857 0 0	11,42,101 4 0

List of Companies Working on the 31st March 1890.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Situation of registered office.
36	14th Aug. 1889...	<i>Banking or Loan Companies.</i> The Madras Deposit and Benefit Society, Limited.	Receiving money for interest and granting loans.	50,000	Rs. A. P. 50,000 0 0	Madras.
45	11th May 1872...	The Madras Hindu Mutual Benefit Fund, Limited.	Making loans to members and others.	7,50,000	23,973 9 5	Do.
56	14th Nov. " "	The Mysapore Hindu Permanent Fund, Limited.	Collecting monthly savings for investing in landed or other property and for granting loans to members.	19,99,956	5,86,677 6 0	Do.
60	4th Feb. 1873...	The Persevalkum Hindu Janasankulna Permanent Society, Ltd.	Collecting monthly savings for investing in landed or other property and for granting loans to members and others.	2,07,000	1,58,902 10 1	Do.
64	18th April " "	The Persevalkum Hindu Santhia- ra Sanga Nidhi, Limited.	Do do	3,00,000	49,940 9 5	Do.
99	10th " 1875.	The Coimbatore Swadesa Dravida Sakara Nidhi, Limited.	Granting loans to mem- bers and others.	2,40,925	2,32,900 0 0	Coimbatore.
11 of 1876-77	2nd Oct. " "	The Mount Hindu Mutual Benefit Permanent Fund, Limited.	Mutual Loan Company...	1,50,000	22,975 8 2	Saint Thomas' Mount.
12 of do	7th " " "	The Cowl Bazaar Hindu Permanent Fund, Limited.	Granting loans to mem- bers and others.	99,900	48,193 12 0	Bellary.
2 of 1877-78	18th April 1877.	The Madras Perpetual Building Society, Limited.	Granting loans to mem- bers to enable them to acquire lands and houses.	4,62,000	2,80,995 2 2	Madras.
7 of do	22nd June " "	The Madras Building Association, Limited.	Do do	6,50,000	2,11,456 0 10	Do.
8 of 1878-79	3rd June 1878.	The Madras Native Permanent Fund, Limited.	Do do	2,10,000	41,220 4 8	Do.

List of Companies Working on the 31st March 1880—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Station of registered office.
7 of 1878-79	30th Aug. 1878	Banking or Loan Company—Contd. The Madras Hindu Benefit Fund, First Branch, Limited.	Granting loans to members to enable them to acquire lands and houses.	Rs. 1,00,000	Rs. 71,576 6 11	Madras.
8 of 1879-80	6th June 1879	The Purneewalkam Hindu Santhana Sungu Nidhi, First Branch, Ltd.	Saving money and granting loans to members.	2,70,000	1,50,321 4 8	Do.
6 of 1880-81	22nd Aug. 1880	The Madras Annaschallawar Hindu Savings Permanent Fund, Limited.	Granting loans to members and others.	1,00,000	8,330 4 3	Do.
7 of do	27th "	The City of Madras Hindu Association, Limited.	Do do	2,00,000	78,136 11 0	Do.
10 of do	11th Oct. "	The National Deposit and Benefit Society, Limited.	Do do	60,000	47,005 0 0	Do.
12 of do	7th Feb. 1881	The Madras Deposit and Loan Fund, Limited.	Do do	2,30,000	1,26,361 5 11	Do.
6 of 1881-82	11th June "	The Seemabanganam Pancharanga- kottabavargal Paropakara Sas- watha Nidhi, Limited.	Mutual Loan Company.	60,000	17,984 8 7	Do.
14 of do	5th Dec. "	The Seemad Madan Siddhantha Onastani Nidhi, Limited.	To lend money to subscribers and strangers on the security of jewels.	1,00,000	45,206 11 2	Do.
21 of do	11th Jan. 1882	The Adambankam Dhana Sekara Nidhi, Limited.	Mutual Loan Company.	2,02,500	70,375 8 5	Saint Thomas' Mount.
27 of do	2nd March "	The Seemad Hindu Saswatha Dhana Rakshaka Nidhi, Limited.	To invest savings in landed property and loans and to make advances on them.	2,00,000	53,593 14 2	Madras.
36 of do	16th "	The Madras Building Society, Fifth Branch, Limited.	Mutual Loan Company.	7,50,000	1,81,262 0 4	Do.
3 of 1882-83	24th April "	The Madras Permanent Saving and Benefit Society, Limited.	Do do	50,000	32,325 6 7	Do.
9 of do	22nd June "	The Madras Kanala Viayawar Per- manent Benefit Fund, Limited.	Do do	65,000	849 12 11	Do.

11 of do	27th July "	The Madras Purneewalkam Hindu Janabakara Saswatha Nidhi or Permanent General Benefit Fund, Limited.	Do do	6,00,000	4,10,545 6 6	Do.
13 of do	31st Aug. "	The Nilgiri Permanent Building Society, Limited.	Do do	5,00,000	1,17,998 13 9	Coochpur.
14 of do	7th Sept. "	The Madras Building Company, Limited.	Do do	2,10,000	1,36,316 13 0	Madras.
15 of do	27th "	The Bellary Brucepatia Hindu Mutual Benefit Permanent Fund, Limited.	Do do	1,99,980	1,83,006 8 5	Bellary.
23 of do	27th Nov. "	The East Indian and Anglo-Indian Deposit and Loan Society, Ltd.	To receive deposits and to grant loans to members and others.	20,000	14,100 0 0	Madras.
24 of do	9th Jan. 1883	The Arava Bank, Vizagapatnam, Unlimited.	To give loans and also to trade in gold, silver and precious stones.	1,00,000	50,000 0 0	Vizagapatnam.
27 of do	10th "	The Nungambakam Saswatha Dhana Rakshaka Nidhi, Limited.	Mutual Loan Company.	2,02,500	1,43,003 4 3	Madras.
28 of do	10th Feb. "	The Conjeevaram Hindu Parakpa- ropakara Saswatha Nidhi, Ltd.	Do	2,00,000	1,08,893 12 3	Conjeevaram, Chingleput district.
25 of do	14th Mar. "	The Conjeevaram Andisonpettah Dhana Rakshaka Nidhi, Limited.	Do	4,00,000	2,53,296 3 11	Do.
5 of 1883-84	15th May "	The Bellary Cowd Bazaar Public Mutual Benefit Permanent Fund, Limited.	To grant loans to subscribers and others.	1,40,984	86,922 8 6	Bellary.
10 of do	22nd June "	The Coimbatore Janopakara Nidhi, Limited.	Banking Company	1,50,000	1,20,999 0 0	Coimbatore.
16 of do	10th Aug. "	The Conjeevaram Andisonpettah Janabakula Nidhi, Limited.	Mutual Loan Company.	1,05,000	71,136 10 2	Conjeevaram, Chingleput district.
19 of do	7th Sept. "	The Permanent Investment Saving and Lending Society, Limited.	Banking Company	50,000	43,130 0 0	Madras.
20 of do	8th "	The Vengay Deposit and Loan Society, Limited.	Do	50,000	21,602 0 0	Do.
22 of do	18th "	The Conjeevaram Pillalalayam Hindu Dravida Boshana Sangam, Limited.	Mutual Loan Company.	2,50,000	31,783 10 9	Conjeevaram, Chingleput district.
23 of do	20th "	The Chingleput Dhana Sekara Nidhi, Limited.	Do	2,50,000	32,200 13 3	Chingleput.

List of Companies Working on the 31st March 1896—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Situation of registered office.
25 of 1882-84	29th Oct. 1883	Banking or Loan Companies—contd.				
26 of do	29th Oct. 1883	The Madras Hindu Perpetual Fund, Limited.	Mutual Loan Company.	5,00,000	Rs. A. P. 22,987 15 8	Madras.
27 of do	29th Nov. "	The Madras Hindu Perpetual Fund, Limited.	Do.	1,00,000	70,058 14 0	Do.
28 of do	10th "	The Madras Hindu Perpetual Fund, Limited.	Do.	1,50,000	30,005 1 1	Pannapakkam, N. Arcot district.
29 of do	10th "	The Madras Hindu Perpetual Fund, Limited.	Do.	80,000	61,935 6 8	Vinnamangalam.
30 of do	15th Dec. "	The Madras Hindu Perpetual Fund, Limited.	Do.	60,000	27,435 9 2	St. Thomas Mount.
31 of do	24th April "	The Madras Hindu Perpetual Fund, Limited.	Do.	1,00,000	35,474 0 1	Madras.
32 of do	10th May "	The Madras Hindu Perpetual Fund, Limited.	Do.	90,000	15,657 8 0	Do.
33 of do	24th June "	The Madras Hindu Perpetual Fund, Limited.	Do.	1,20,000	60,473 6 4	Kilvelipakkam, North Arcot district.
34 of do	24th Aug. "	The Madras Hindu Perpetual Fund, Limited.	Do.	2,00,000	66,685 13 2	Do.
35 of do	10th Oct. "	The Madras Hindu Perpetual Fund, Limited.	Do.	1,00,000	40,070 4 1	Tiruvallur, Chingleput district.
36 of do	13th "	The Madras Hindu Perpetual Fund, Limited.	Do.	80,000	17,422 15 9	St. Thomas Mount.
37 of do	27th Nov. "	The Madras Hindu Perpetual Fund, Limited.	Do.	8,00,000	4,09,323 0 8	Madras.
38 of do	19th Dec. "	The Madras Hindu Perpetual Fund, Limited.	Do.	50,000	33,189 8 0	Do.
39 of do	19th Dec. "	The Madras Hindu Perpetual Fund, Limited.	Do.	20,000	14,054 8 7	Do.

40 of do	16th Jan. 1885	The Madras Mutual Aid Fund, Limited.	Do.	1,00,000	8,501 8 8	Do.
41 of do	27th Feb. "	The Oriental Benefit and Deposit Society, Limited.	Banking Company	50,000	20,512 0 0	Do.
42 of do	18th April "	The Brimmandal Perul Sabaya Nidhi, Limited.	Mutual Loan Company	44,400	27,431 13 0	Saint Thomas Mount.
43 of do	20th "	The Wandiwash Jaanpakara Dhanu Nidhi, Limited.	Granting loans to members and others on interest.	1,00,000	16,617 7 11	Wandiwash, North Arcot district.
44 of do	12th May "	The Triplicane Arasady Kurpaga Vinayagar Hindu Union Fund, First Branch, Limited.	Mutual Loan Company	20,000	14,439 18 7	Madras.
45 of do	20th "	The Kungayallave Sakala Jaanpakara Mahu Nidhi, Limited.	Do.	1,50,000	38,780 11 0	Kargayallave, North Arcot district.
46 of do	8th July "	The Adambankam Hindu Dhanu Sabaya Nidhi, Limited.	Do.	20,000	14,819 2 7	Saint Thomas Mount.
47 of do	11th "	The Madras Hindu Perpetual Fund, Limited.	Making loans to subscribers and others.	12,500	12,500 0 0	Madras.
48 of do	23rd "	The Arakonam Hindu Dravya Sabaya Nidhi, Limited.	Mutual Loan Company	84,307	37,946 12 0	Do.
49 of do	16th Aug. "	The Arakonam Hindu Dravya Sabaya Nidhi, Limited.	Do.	1,50,000	21,106 15 1	Arakonam, North Arcot district.
50 of do	3rd Sept. "	The Chindripet Deposit and Loan Fund, Limited.	Banking Company	5,000	1,147 0 0	Madras.
51 of do	19th "	The Alandur Murugadavai Sabaya Sabaya Nidhi, Limited.	Mutual Loan Company	53,700	26,244 11 6	Alandur, Chingleput district.
52 of do	9th Oct. "	The Nandambankam Sroothandarama Swamikal Dhanu Rakshaka Sabaya Nidhi, Limited.	Do.	80,000	14,963 0 11	Saint Thomas Mount.
53 of do	19th "	The Commercial and Land Mortgage Bank, Limited.	Banking Company	10,00,000	6,30,000 0 0	Madras.
54 of do	31st "	The Madras Hindu Benefit Fund, Limited.	Mutual Loan Company	1,00,000	16,587 10 1	Do.
55 of do	27th Nov. "	The Paravankum Hindu Parasapropalaka Sabaya Padma Nidhi, Limited.	Banking Company	2,00,000	41,114 92 0	Do.
56 of do	1st Dec. "	The Ponnasalee Contonment Kambalalae Sreenath Ramamaja Hindu Vasa Nidhi, Limited.	Mutual Loan Company	88,400	81,720 0 8	Ponnasalee, Chingleput district.

List of Companies Working on the 31st March 1890—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Situation of registered office.
		<i>Banking or Loan Companies—contd.</i>				
279 of 1885-86	15th Jan. 1886	The Mayapora Permanent Benefit Fund, Limited	Mutual Loan Company...	Rs. 99,572	Rs. 14,554 8 2	Madras
282 of do	20th "	The Egmore Benefit Society, Third Branch, Limited.	Do	7,00,000	4,35,550 15 5	Do.
285 of do	22nd "	The Ayerla Sakala Jana Dhanopahara Nidhi, Limited.	Do	1,50,000	35,923 4 4	Ayralah, North Arcot district
286 of do	19th Feb. "	The Vellore Sri Sarva Jambhakar Nidhi, Limited.	To grant loans to members and others.	1,50,000	65,121 12 6	Vellore.
225 of do	30th "	The Madras East Vengalade Siva Jana Dhanopahara Nidhi, Limited.	Mutual Loan Company...	20,000	16,818 2 6	Mambalam, Chingleput district.
245 of do	24th "	The Sathuvichary Jana Sahaya Nidhi, Limited.	Do	1,50,000	4,577 6 0	Sathuvichary North Arcot district.
333 of do	23rd Mar. "	The Sri Vaimanagarum Sakala Jana Monoragatha Dravide Sa Sahaya Paksha Ela Nidhi, Limited.	Do	1,10,000	6,967 10 8	Vaimanagarum, North Arcot district.
1 of 1887-88	1st April "	The Kanchi Swarnamuttah Sarva Jana Dhanopahara Nidhi, Limited.	Do	30,000	10,227 12 7	Madras.
6 of do	7th "	The Trichinopoly Tenmore Hindu Permanent Fund, Limited.	Banking Company	99,990	27,502 4 6	Trichinopoly.
11 of do	14th "	The Madras Yogakshema Nidhi, Limited.	Do	20,000	5,114 2 10	Madras.
12 of do	16th "	The Jayalakshmi Bhandara, Ltd.	Mutual Loan Company...	2,40,000	1,09,145 6 9	Hopet, Bellary district.
31 of do	4th June "	The Sreenath Gudiyam Chaturvarni Samayamukooka Toral Sahaya Nidhi, Limited.	Banking Company	1,25,000	4,370 3 1	Gudiyam, North Arcot district.
26 of do	10th "	The Second Branch of the Nilgiri Mortgage Building and Provident Society, Limited.	Do	1,00,000	28,937 3 6	Ootacamund.
42 of do	1st July "	The Madras Hindu Deposit and Benefit Society, Limited.	Do	50,000	4,734 14 10	Madras.

43 of do	2nd "	The Arcot Sakala Jana Dravaya Sahaya Paksha Ela Nidhi, Limited.	Mutual Loan Company...	1,20,000	17,679 5 6	Arcot, North Arcot district.
47 of do	17th "	The Trinamore Kothandarama Swamy Dhama Sahaya Nidhi, Limited.	Banking Company	50,000	7,081 14 4	Veppambad, Chingleput district.
53 of do	4th Aug. "	The Sathupet Hindu Prathy Paksha Prathy Masa Dravaya Sahaya Nidhi, Limited.	Mutual Loan Company...	29,725	7,171 12 4	Sathupet, Chingleput district.
56 of do	12th "	The Hindu Kolambadu Kodungali Eswara Bhaktia Jana Paropakara Nidhi, Limited.	Do	42,000	9,432 6 2	Madras.
58 of do	31st "	The Cowi Bazaar Sree Kothandarama Swamy Bhaktia Jana Dhanopahara Nidhi, Limited.	Banking Company	49,963	14,399 7 4	Bellary.
69 of do	31st Oct. "	The Chennampari Sree Samaja Vasa Nidhi, Limited.	Mutual Loan Company...	11,000	4,395 1 4	Madras.
76 of do	8th Nov. "	The Washermanpet Hindu Deposit and Benefit Society, Limited.	Banking Company	40,000	5,031 9 5	Do.
78 of do	15th "	The Sree Prasanna Venkateswara Swamy Nidhi, Limited.	Mutual Loan Company...	9,800	284 0 0	Do.
81 of do	26th "	The Main Bazaar Fund, Limited.	Banking Company	1,90,980	77,684 15 11	Bellary
84 of do	7th Dec. "	The Salem Dhanopakara Nidhi, Limited.	Do	75,500	54,003 7 7	Salem.
87 of do	8th "	The Sri Walajunagar Hindu Jana Sahaya Paksha Ela Nidhi, Limited.	Mutual Loan Company...	70,000	4,519 3 5	Walajpet, North Arcot district.
91 of do	22nd "	The Madras Hindu Permanent Dhanopahara Nidhi, Limited.	Do	55,000	17,895 12 2	Madras.
95 of do	26th Jan. 1887	The Vellore Sri Lakotmi Vilasa Nidhi, Limited.	Do	84,375	72,035 6 10	Vellore.
96 of do	27th "	The Sri Tiruachchee Nambigal Dhanopahara Saawadha Nidhi, Limited.	Do	40,000	10,467 2 7	Madras.
100 of do	4th Feb. "	The Tiruvotthiyur Sri Siva Subramania Swamiy Dravaya Sahaya Nidhi, Limited.	Do	61,760	14,146 9 6	Tiruvotthiyur, Chingleput district.
105 of do	28th "	The Tiruvallur Pakkathathia Dhanopahara Nidhi, Limited.	Do	33,500	11,849 13 2	Tiruvallur, Chingleput district.
110 of do	23rd Mar. "	The Tharapadavada Sri Rama Nidhi, Mangala Mathantra Ela Nidhi, Limited.	Do	25,000	18,076 15 0	Tharapadavada, North Arcot district.

List of Companies Working on the 31st March 1890—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Situation of registered office.
111 of 1886-87	31st March 1887	Banking or Loan Companies—contd.		RS.	RS. A. P.	
1 of 1887-88	10th April	The Koolveeramm Sri Venugopala-swami Mathavari Paropakkam Ella Nidhi, Limited.	Mutual Loan Company	20,000	6,228 12 9	Koolveeramm, North Arcot district.
2 of do	20th "	The Triplicane Hindu Sri Nidhi Society, Second Branch, Limited.	Banking Company	2,00,000	30,395 9 1	Madras.
3 of do	28th "	The Che Mui Sri Rangamdaswami Hindu Janapaka Venu Dravaya Sabha Nidhi, Limited.	Mutual Loan Company	20,000	11,686 10 9	Do.
4 of do	28th "	The Theobokanathan Kovil Perai Sabha Sawadha Nidhi, Limited.	Do	30,000	2,372 8 6	Do.
5 of do	29th "	The Alondur Sri Anjaneyaswami Janapokula Nidhi, Limited.	Banking Company	82,000	14,350 10 9	Paruthrakum, Chingleput district.
6 of do	29th May	The Mutual Saving and Loan Society, Limited.	Do	75,000	82,371 15 7	Madras.
11 of do	26th "	The Wandiwash Kootu Cheeta Company Nidhi, Limited.	To award a fixed sum of money to those subscribers whose names turn up in the ballot to be held each month.	15,000	12,637 8 0	Wandiwash, North Arcot district.
14 of do	16th June	The Bellary Brucopettah General Fund, Limited.	Banking Company	1,00,000	53,406 9 2	Bellary.
17 of do	14th July	The Chennai Perumathoo Sri Seemava Personal Hindu Union Fund, First Branch, Limited.	Mutual Loan Company	30,000	4,947 12 1	Madras.
18 of do	4th Aug.	The Karani Tjiradhai Abhai Islam, Madras, Limited.	Do	2,75,000	43,555 0 0	Do.
19 of do	8th "	The Karani Hindu Madharthra Dravya Sabha Nidhi, Limited.	Do	24,200	16,248 13 9	Karani, Chingleput district.

24 of do	31st Sept.	The Wandiwash Kootu Cheeta Drava Sabha Nidhi, Limited.	To award a fixed sum of money to those subscribers whose names turn up in the ballot to be held each month.	7,500	4,382 12 9	Wandiwash, North Arcot district.
25 of do	22nd "	The Chennai Latha Siddhi Vinayakar Mathavathra Chettu Nidhi, Limited.	Do	10,300	16,450 13 2	Madras.
28 of do	29th "	The Sankagiri Durban Chanda Sabha Venu Dhana Sekara Sahaya Nidhi, Limited.	Mutual Loan Company	20,000	4,983 2 9	Sankagiri, Salem district.
30 of do	4th Oct.	The Saidapet Karani Ruzor Pakshanthira Dravya Sabha Nidhi, Limited.	Do	15,150	8,633 0 0	Saidapet, Chingleput district.
31 of do	7th "	The Hindu National Bank Permanent Savings Branch, Limited.	Do	2,00,000	22,232 15 9	Madras.
32 of do	8th "	The Adambekam Hindu Dhana Sekara Nidhi, Limited.	Banking Company	51,000	22,847 3 2	Adambekam, Chingleput district.
33 of do	10th "	The Kinnu Deposit and Benefit Fund, Limited.	Do	20,000	3,104 11 4	Madras.
34 of do	11th "	The Edappadi Janapaka Venu Perai Sabha Nidhi, Limited.	Mutual Loan Company	28,000	19,500 0 0	Edappadi, Salem district.
35 of do	10th "	The Conjeevaram Hindu Dhana Sekara Nidhi, Limited.	Banking Company	20,000	3,981 13 3	Conjeevaram, Chingleput district.
37 of do	18th "	The Metturajayan Sri Venkatesa Perumal Pakshanthira Nidhi, Limited.	Mutual Loan Company	24,200	9,661 6 6	Metturajayan, Chingleput district.
39 of do	27th "	The Sri Janapaka Drava Sabha Nidhi, Limited.	Do	24,000	39,983 0 1	Madras.
41 of do	7th Nov.	The Ooracandam Deposit and Loan Society, Limited.	Banking Company	50,000	10,631 14 9	Ooracandam.
43 of do	10th "	The Madura Pakala Dravya Sahaya Nidhi, Limited.	Mutual Loan Company	21,030	23,948 3 0	Madura.
44 of do	11th "	The Bhavani Venu Dravya Sekara Sabha Nidhi, Limited.	Do	20,000	15,918 19 3	Bhavani, Coimbatore district.
45 of do	16th "	The Mylan Sri Rada Subramania Swamier Dhana Sabha Nidhi, Ltd.	Banking Company	24,000	25,717 9 0	Madras.
46 of do	17th "	The Salem Janapaka Sawadha Venu Perai Sabha Nidhi, Ltd.	Mutual Loan Company	20,000	16,451 12 6	Salem.

List of Companies Working on the 31st March 1900—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Situation of registered office.
47 of 1897-98	31st Nov. 1897	<i>Banking or Loan Companies—contd.</i> The Sri Vallabhaiah Ekambareswara Venu Chandra Balakrishna Parashanthi, Eka Nidhi, Limited.	Mutual Loan Company	Rs. 60,000	Rs. 2, P. 54,415 1 10	Waltajanager, North Arcot district.
49 of do	33rd "	The Madras Dhanuochokala Nidhi, Limited.	Do	80,000	23,722 15 8	Madras.
50 of do	34th Dec.	The Prayagavarnaswamy Nidhi, Limited.	Do	20,000	11,531 10 3	Madras.
54 of do	14th "	The Madras Meerkashimbal Dhanu Sahaya Nidhi, Limited.	Do	19,475	7,562 2 0	Do.
55 of do	29th "	The Edappadi Kunjandewara Swamikal Sahaya Nidhi, Limited.	Do	20,000	7,350 0 0	Edappadi, Salem district.
59 of do	10th Jan. 1898	The Anantapur Mutual Benefit Permanent Fund, Limited.	Do	99,990	14,887 1 10	Anantapur.
61 of do	4th Feb.	The Bellary Brueggeloh Janopasaka Dhanu Sahaya Nidhi, Limited.	Banking Company	19,952	12,928 10 7	Bellary.
63 of do	9th "	The Bellary Brueggeloh Janopasaka Permanent Public Fund, Limited.	Mutual Loan Company	19,992	14,182 4 9	Do.
64 of do	10th "	The Madras Hindu Vasa Pradano-kala Sahaya Nidhi, Limited.	Do	27,498	7,940 10 0	Madras.
65 of do	15th "	The Salem Dhanu Sahaya Vasa Pradano-kala Sahaya Nidhi, Limited.	Do	20,000	16,184 6 4	Salem.
67 of do	24th March	The Madras Mutual Benefit Permanent Fund, Limited.	Do	3,52,000	18,000 6 7	Madras.
70 of do	28th "	The Chennai Dhanu Sahaya Vasa Pradano-kala Sahaya Nidhi, Limited.	Do	85,105	11,080 8 0	Do.
1 of 1898-99	6th April	The Vellore Arunachalam Sai Valsala Dhanu Sahaya Vasa Pradano-kala Sahaya Nidhi, Limited.	Do	80,000	47,634 2 11	Vellore.

3 of do	19th "	The Brimmanagar Brimmanagar Dhanu Sahaya Vasa Pradano-kala Sahaya Nidhi, Limited.	Do	81,000	40,037 10 8	Saint Thomas' Mount.
4 of do	19th "	The Vellore Madras Vasa Nidhi, Limited.	Do	1,00,000	46,163 0 2	Vellore.
6 of do	24th "	The Chennai Akaravaram Nidhi, Limited.	Do	1,20,000	19,461 10 1	Madras.
7 of do	25th "	The Chennai Akaravaram Nidhi, Limited.	Do	1,00,000	4,893 6 2	Chennai, Chingleput district.
9 of do	6th June	The Madras Chandra Sai Maha Lakshmi Mathanandam Dhanu Sahaya Nidhi, Limited.	Do	50,000	8,537 6 8	Madras.
10 of do	27th "	The Madras Padayath Saaga Sahaya Nidhi, Limited.	Do	84,000	21,559 1 1	Do.
11 of do	29th "	The Vellore Vasa Pradano-kala Sahaya Nidhi, Limited.	Do	20,375	9,585 8 7	Vellore.
13 of do	18th July	The Hindu Sahaya Pradano-kala Sahaya Nidhi, Limited.	Banking Company	60,000	7,496 12 10	Madras.
15 of do	31st "	The Madras Mutual Benefit Permanent Fund, Limited.	Mutual Loan Company	1,00,000	2,757 6 1	Do.
16 of do	4th Aug.	The Hindu Monthly Savings Fund, Limited.	Do	1,25,000	12,198 6 6	Do.
17 of do	12th "	The Madras Mutual Benefit Permanent Fund, Limited.	Do	65,750	5,700 0 0	Do.
18 of do	31st "	The Madras Mutual Benefit Permanent Fund, Limited.	Do	58,800	13,749 14 0	Saint Thomas' Mount.
20 of do	14th Sept.	The Chennai Akaravaram Nidhi, Limited.	Do	1,00,000	12,050 11 2	Vellore.
22 of do	1st Nov.	The Chennai Akaravaram Nidhi, Limited.	Banking Company	90,990	5,084 0 11	Tiruchinopoly.
24 of do	12th Dec.	The Chennai Akaravaram Nidhi, Limited.	Mutual Loan Company	60,000	40,114 8 0	Siddapet, Chingleput district.
25 of do	12th "	The Chennai Akaravaram Nidhi, Limited.	Do	20,000	4,960 0 0	Madras.
27 of do	30th Feb. 1899	The Chennai Akaravaram Nidhi, Limited.	Do	95,600	12,333 0 0	Siddapet, Chingleput district.

List of Companies Working on the 31st March 1899—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Situation of registered office.
<i>Banking or Loan Companies—contd.</i>						
23 of 1888-89	15th Feb. 1889	The Sree Siva Subramania Swamikal Sankatha Nidhi, Limited.	Mutual Loan Company.	Rs. 40,000	Rs. A. P. 7,200 3 9	Madras.
34 of do	28th March	The Whitehead Dhana Sakara Nidhi, Limited.	Do	1,50,000	.....	Walgahad, Chingleput district.
Total 191		<i>Trading Companies.</i>	Total	2,28,250,557	94,04,521 13 0	
19 of 1883-89	14th Oct. 1878	The Madras Railway Co-operative Society, Limited.	Purchasing necessities of life for retail to the employees of the Madras Railway Company.	20,000	12,505 0 0	Madras.
16 of do	17th Dec.	The Calicutore Marthakke Vaidhi Discharge Sankar, Limited.	Enabling insurance to carry on trade	2,00,000	1,38,419 0 0	Cochin.
1 of 1880-81	24th June 1880	The Nigrid Rail Road Company, Limited.	Constructing a Railway on the Egl system from Mettupalayam through Kallar and Coimbatore to Ootacamund.	15,000	15,000 0 0	Do.
22 of do	26th March 1881	The Madras Stable Company, Limited.	Carrying on business in the letting of horses and carriages on hire and in the keeping of lively stable.	2,50,000	1,89,873 0 0	Madras.
12 of 1883-84	10th July 1883	The Calicut Pier and Warehouse Company, Limited.	To carry on business of warehousemen and to levy wharfe and other dues and tolls.	5,000	5,000 0 0	Calicut.
1 of 1885-86	1st April 1885	The Ennore House Company, Limited.	To acquire house and landed property in the village of Kathirak and Ennore for the purpose of renting, planting and selling.	20,000	10,271 3 11	Madras.
27 of do	26th May	The Tatticorum Salt Company, Limited.	Selling the salt at commission sale and dividing the profits so obtained among the shareholders.	20,000	16,834 8 0	Tatticorum, Tinnevely district.

29 of do	7th	The Madras Salt Trading Company, Limited.	Purchasing salt and selling the same at such rates as may from time to time be determined.	1,00,000	95,000 0 0	Madras.
186 of do	13th Nov.	The Southern India Merchants' Company, Limited.	To carry on the business of buying and selling salt, indigo and such other Indian commodities as the Company may desire to deal in.	1,00,000	61,000 0 0	Do.
210 of do	20th Feb. 1886	The Nigrid Rail Road Company, Limited.	To construct and maintain a Railway from Mettupalayam to Coimbatore and Ootacamund.	25,00,000	2,50,000 0 0	Coimbatore.
2 of 1889-90	2nd April	The Kavalpatnam Salt Company, Limited.	Selling the salt at commission sale and dividing the profits among the members.	10,000	10,000 0 0	Kavalpatnam, Tinnevely district.
97 of do	25th Jan.	The Madras Co-operative Association, Limited.	To establish and carry on the business of importers, salesmen and manufacturers of general merchandise and to import or export goods of all descriptions.	1,00,000	24,760 0 0	Madras.
6 of 1887-88	9th May	The Madras Metal Trading Company, Limited.	To carry on the business of importing, buying and selling wholesale or retail all metals and such other articles as the company may desire to deal in.	4,00,000	2,00,000 0 0	Do.
60 of do	2nd Feb. 1888	The Merchants' Company, Limited.	Do.	2,00,000	1,54,000 0 0	Do.
42 of do	7th	The Vennavalloor Lokom-bikal Vinayara Company, Limited.	To trade in cloth.	25,000	20,000 0 0	Vennavalloor, Tinnevely district.
69 of do	28th March	The Southern Indian Clear Manufacturing Company, Limited.	To manufacture superior class of excellent quality and to sell them to the public.	20,000	250 0 0	Warcin, Trichinopoly district.
5 of 1888-89	20th April	The Trichinopoly Varthanda Sargam, Limited.	To deal in cloths, grain, leather, and salt &c.	20,000	2,223 5 7	Trichinopoly.
12 of do	4th July	The Jubilee Co-operative Company, Limited.	To supply articles of food, clothing and other necessities for family and domestic uses and also for private and public entertainments.	20,000	3,265 7 0	Madras.
23 of do	3rd Dec.	The Robinson Company, Limited.	To manufacture and sell cigars to local and outside customers.	Members.	.....	Trichinopoly.
28 of do	5th Feb. 1889	A. D. Rozario and Company, Limited.	To establish and carry on the business of auctioneers, commission salesmen and general agents.	1,70,000	87,788 15 4	Madras.

List of Companies Working on the 31st March 1890—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Station of registered office.
31 of 1888-89	1st March 1888	<i>Trading Companies—contd.</i> The Kalyanaram S & L Manufacturing and Trading Company, Limited.	To manufacture and sell at commission sale all salt on behalf of license holders under Government for such manufacture and also to buy and sell certain Indian commodities, &c.	10,000	Rs. 5,000	Arrangere, Tanjore district.
Total. 31		<i>Mills and Presses.</i>		41,35,000	22,50,578 7 10	
6 of 1876-77	15th Aug. 1876	The Buckingham Mill Company, Limited.	Buy raw cotton, wool, jute, silk and other fibres and spinning and weaving material so manufactured.	7,00,000	7,00,000 0 0	Madras.
1 of 1881-82	4th April 1881	The Bellary Spinning and Weaving Company, Limited.	To carry on the manufacture of cotton twist and clothes at Bellary.	5,00,000	4,25,500 0 0	Bellary.
9 of do	30th June "	The Carnatic Mill Company, Limited.	To purchase apparatus for the working of a spinning and weaving mill.	10,00,000	10,00,000 0 0	Madras.
14 of do	27th Sept. "	The Southern India Press Company, Limited.	To erect factories for pressing cotton.	1,00,000	68,837 0 0	Bellary.
5 of 1882-83	7th June 1882	The Jamnabai Press Company, Limited.	To buy and sell on commission yarn, cloth and other articles and to press, clean and sell cotton.	70,000	70,000 0 0	Madras.
8 of do	5th "	The Tinagar Press Company, Limited.	To erect buildings adapted to the working of a Cotton Press and Printing Factory and to buy and sell on commission yarn, cloth and other articles.	70,000	70,000 0 0	Do.
13 of do	10th Oct. "	The Riven Press and Sugar Mill Company, Limited.	Pressing cotton and crushing sugar-cane.	1,35,000	78,893 3 2	Bellary.
19 of do	19th "	The Western Press Company, Limited.	Pressing into bales raw cotton, wool, jute, hemp and other fibrous materials.	50,000	55,500 0 0	Do.

17 of 1883-84	8th Aug. 1883	The Subapathy Press Company, Limited.	To purchase Kappas cotton and other produce and trade in the same.	2,50,000	2,50,000 0 0	Do.
27 of do	10th Nov. "	The Malabar Spinning and Weaving Company, Limited.	To carry on the manufacture of cotton twist and cloth by the erection of a spinning and weaving mill at Calicut.	6,00,000	5,35,025 0 0	Calicut.
7 of 1884-85	19th May 1884	The Tinnevely Mills Company, Limited.	To carry on the business of spinning, weaving and dyeing and furnishing cotton and other goods of the like kind.	4,00,000	3,82,500 0 0	Ambarasandram, Tinnevely district.
61 of 1885-86	4th June 1885	The Tinnevely Cotton Press Company, Limited.	Purchasing of pressing mills, land, works, machinery, plant and stock in trade situate in Virudupatti and carry on in all its branches of the trade of pressing of cotton, jute and other similar materials.	1,00,000	59,500 0 0	Madras.
330 of do	16th Feb. 1885	The Melitta Silk Mills Company, Limited.	Reeling, spinning and carding cocoons of silkworms by a process invented by to be invented in India or in the East.	95,000	95,000 0 0	Do.
8 of 1887-88	17th May 1887	The Coral Mills Company, Limited.	To purchase, prepare, spin, weave, dye, work, manufacture and deal in cotton, wool, silk and other products and materials and to carry on the business of spinning, weaving, dyeing and furnishing cotton and other goods, to sell the same, and to sell the materials so manufactured.	8,00,000	5,68,778 9 8	Tuticorin, Tinnevely district.
46 of do	37th March 1888	The Bellary Printing Company, Limited.	To print newspapers, books, pamphlets, &c.	5,500	4,285 0 0	Bellary.
8 of 1888-89	2nd June "	The Coimbatore Spinning and Weaving Company, Limited.	To carry on the business of spinning, weaving and manufacturing cotton, wool, silk and other fibres, &c.	6,00,000	2,10,045 7 0	Coimbatore.
14 of do	21st July "	The Tadipatri Cotton Press Company, Limited.	To carry on the business of pressing cotton, jute and other similar materials, &c.	50,000	50,000 0 0	Madras.
25 of do	4th Feb. 1889	The Kollrest Spinning Company, Limited.	To establish and carry on the business of spinning cotton and silks, &c.	4,00,000	3,70,000 0 0	Tinnevely.
Total. 18			Total...	60,25,000	50,47,923 13 4	

List of Companies Working on the 31st March 1896—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Normal capital or number of members.	Paid-up capital.	Situation of registered office.
		<i>Tee, Caffe, Cinnamon or other Planting Companies.</i>		Rs.	l.	Rs.
16 of 1879-80	17th Nov. 1879	The North Travancore Land Planting and Agricultural Society, Limited.	Purchasing and cultivating, planting lands, &c., in Travancore.	5,00,000	4,01,000 0 0	Madras.
11 of 1881-82	10th Aug. 1881	The Talair Valley Planting Company, Limited.	For the cultivation of cinchona and other products.	1,25,000	1,11,700 0 0	Coimbatore.
19 of do	12th Dec. "	The Kariary Coffee and Cinnamon Company, Limited.	To acquire lands by purchase near Coimoor and to apply the same to the growth of coffee, cinchona and other products.	85,000	78,025 0 0	Madras.
26 of do	25th Feb. 1882	The Bysaboney Planting Company, Limited.	To acquire lands on the Nilgiris and to apply the same to the growth of coffee, cinchona and other plants.	50,000	84,715 2 7	Kotagiri.
6 of 1882-83	7th June "	The Ootacamund Cinnamon Planting Association, Limited.	To acquire by purchase lands suitable for the cultivation of cinchona and to cultivate and prepare or manufacture and dispose of the produce thereof.	55,000	38,013 3 11	Ootacamund.
27 of do	1st Nov. "	The Ancehundi Planting Company, Limited.	To plant, cultivate and dispose of cinchona and other products.	1,25,000	1,19,290 0 0	Coimbatore.
24 of do	12th March 1883	The Industrial Development Association, Malabar Plantation Company, Limited.	To purchase lands to cultivate cinchona in Malabar and to trade in timber and other produce, &c.	2,00,000	40,000 0 0	Bellary.
10 of 1884-85	5th June 1884	The Chittavaram Planting Company, Limited.	To plant, cultivate and dispose of cinchona and other products.	45,000	23,534 0 0	Bodinayakanur, Madras district.
Total .. 8		<i>Mining and Quarrying Companies.</i>	Total ..	19,24,000	9,37,937 6 6	
77	1st May 1874	The Southern India Alpha Gold Mining Company, Limited.	Gold Mining Company	1,00,000	47,500 0 2	Madras.

						Do.
1900	3th Feb. 1876	The Wynnad Prospecting Company, Limited.	Acquiring and prospecting auriferous quartz reefs in Wynnad.	42,100	33,500 0 0	Vythery, South Wynnad.
3 of 1881-82	6th May 1881	The Wynnad Cinnabar Gold Mining Syndicate, Limited.	To search for gold in the district of Munnaboddy.	24,000	21,070 0 0	Munnaboddy.
4 of 1882-83	4th "	The Kurnool Diamond Company, Limited.	To acquire lands in the district of Kurnool and search for diamonds and other precious stones and minerals.	4,000	4,500 0 0	Madras.
1 of do	10th Oct. "	The Harshabh Gold Mining Company, Limited.	To search for gold and other minerals in the lands to be acquired by the Company.	4,00,000	37,5,000 0 0	Do.
13 of 1883-84	27th July 1883	The Falmouth Gold Mining Company, Limited.	Gold Mining Company	8,00,000	2,40,257 10	Do.
224 of 1884-85	12th Feb. 1884	The Mysore Concession Company, Limited.	To explore, survey and test the mineral and other resources of all property belonging to the Company or not.	60,000	53,500 8 11	Do.
Total .. 7			Total ..	14,31,100	7,40,993 8 3	
2 of 1892-93	11th April 1892	<i>Ice-Manufacturing Companies.</i>	To manufacture and sell ice	60,000	58,552 8 0	Do.
Total .. 1			Total ..	60,000	68,252 8 0	
36 of 1892-93	20th March 1893	<i>Other Companies.</i>	To promote political, social, moral and intellectual advancement of the members of the Association and of the classes eligible for membership.	Members, 500	.....	Do.
29 of 1894-95	16th Jan. 1894	The Maduraiakam Hindu Janapadana Sabha, Limited.	To defray the funeral and other expenses attendant on the death of a member.	Members, 2,000	...	Maduraiakam, Chingleput district.
48 of do	15th Feb. "	The World Generation Relief Fund, Limited.	To provide for the payment of an allowance for the celebration of marriages, deaths, &c.	Members, 5,000	...	Vengambakam, Chingleput district.

List of Companies Working on the 31st March 1890—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Paid-up capital.	Situation of registered office.
<i>Other Companies—contd.</i>						
49 of 1894-95	26th Feb. 1895	The Madurantakam Taluk Pallagarai Hindu Kumharas Dharmas Paripalana Sabha, Limited.	To defray the funeral and other expenses attendant on the death of a member.	Members. 3,750	Rs. A. P. ...	Madurantakam, Chingleput district.
15 of 1886-86	18th April	The Mail Nirmala Hindu Jana Samithi, Limited.	Do.	Members. 2,400	...	Mail Nirmala, North Arcot district.
50 of do	11th June	The Native Officials' Income and Provident Fund, Limited.	To pay a donation to its subscriber on his retirement from, or resignation of, public service, or on his dismissal therefrom, or on his nominee after his death.	Members. 1,000	...	Madras.
54 of do	17th July	The Tirumalaivaikavoor Sri Prasanna Venkateswara Swamikal Hindu Kutumba Rakshaka Sabha, Limited.	To provide for the payment of a certain sum to the nominee on the death of every member and to maintain the temple of Sri Prasanna Venkateswara Swamy.	Members. 4,800	...	Tirumalaivaikavoor, Chingleput district.
119 of do	7th Sept.	The Chingleput Sarva Janasamithi, Limited.	Vide Company No. 39 of 1884-85 above.	Members. 4,000	...	Chingleput.
153 of do	19th Oct.	The Kumbharas Sri Antha Vinayaka Swamy Hindu Kutumba Rakshaka Sabha, Limited.	To provide for the payment of a certain fixed sum to the nominee on the occurrence of death and puberty among subscribers.	Members. 7,500	...	Kumbharas, Chingleput district.
245 of do	19th Dec.	The Madurantakam Taluk Jangam Kudalukottai Sri Ananthaswamy Swamy Hindu Kutumba Rakshaka Sabha, Limited.	Vide Company No. 158 of 1885-86 above.	Members. 4,500	...	Nallur, Chingleput district.

267 of do	11th Jan. 1890.	The Dividamangala Tirukudalana Mudala Saba Prasanna Dharmas Sabha, Limited.	To provide for the payment of a certain fixed sum to every subscriber of his nominee to meet the expenses of his or her marriage.	Members. 1,900	...	Tiruvathur, North Arcot district.
280 of do	25th "	The Rethamangalam Isthamban Hindu Jana Rakshaka Sabha, Limited.	Vide Company No. 158 of 1885-86 above.	Members. 4,500	...	Rethamangalam, Chingleput district.
294 of do	26th "	The Olalur Sri Venkateswara Vinayaka Hindu Kutumba Rakshaka Sabha, Limited.	Do.	Members. 5,000	...	Olalur, Chingleput district.
339 of do	22nd Feb.	The Sattampaulam Sakshaka Saba Rakshaka Sabha, Limited.	To provide for the payment of a certain fixed sum to every subscriber to meet the expenses of puberty, marriage and death among his or her nominee.	Members. 400	...	Sattampaulam, North Arcot district.
339 of do	23rd March	The Chittanakkavur Sri Muthu Vinayaka Hindu Kutumba Rakshaka Sabha, Limited.	Do.	Members. 1,500	...	Chittanakkavur, Chingleput district.
3 of 1890-97	12th April	The Perambalur Hindu Janasamithi, Limited.	Providing for the payment of a certain fixed sum to subscribers to meet the expenses of deaths and puberty of their nominees.	Members. 6,000	...	Perambalur, South Arcot district.
92 of do	11th Jan. 1887	The Khandakone Dharmaswadani Sabayaseet Company.	Providing for the payment of a certain amount to subscribers to meet the expenses of births, Upnayanams, marriages and deaths.	Unlimited number of members.	...	Khandakone, South Canara district.
100 of do	18th March	The Madras Christian College.	To establish and carry on at Madras and elsewhere schools or colleges where students may obtain on moderate terms a sound, liberal, Christian and general education of the highest order.	Members. 20	...	Madras.

List of Companies Working on the 31st March 1890—contd.

Number on the register.	Date of registration.	Name.	Object for which established.	Nominal capital or number of members.	Station of registered office.
29 of 1887-88	3rd Oct. 1887	<i>Other Companies—contd.</i> The Malabar Christian Family Provident Fund.	Payment of a bonus to the persons that are duly nominated by a member after proof of the death of the said member.	Members. 1,200	Tellicherry, Malabar district.
31 of 1888-89	16th "	The Sri Vyasanandam Kan- didir Kallana Sahaya Company, Limited.	To provide for the payment of a certain amount to subscribers, &c., on the occasion of marriages, births and pilgrimages, &c., in their families.	Rs. 20,000	Kandakur, Cudda- pah districts.
Total.. 29			Total..	21,000	
General Total... 235			General Total..	3,55,50,497	1,04,75,938 3 11
Summary.					
Nature of Companies.					
Banking or Loan Companies			Number.	Nominal capital.	Paid up capital.
Trading Companies having Capital			161	Rs. 2,20,59,389	Rs. A. P. 84,61,094 13 0
Trading Companies having no Capital			29	41,75,000	11,95,878 7 10
Mills and Presses			18	60,25,000	59,47,923 13 4
Tea, Coffee, Cinchona or other Planting Companies			8	12,50,000	9,62,327 8 4
Mining and Quarrying Companies			7	14,31,100	7,49,884 8 3
Ice-Manufacturing Companies			1	60,000	58,252 8 0
Other Companies having Capital			1	20,000	9,961 0 0
Other Companies having no Capital			19	.....	.....
Total			286	3,55,50,497	1,54,28,938 3 11
Adding to the above the 24 Companies having Capital out of the 27 Companies registered in 1889-90 as per accompanying list, Enclosure No. 1, the total of their nominal and paid-up Capital being ..					
			31,71,827	11,42,101 4 0	
			Grand Total ..	3,87,22,324	1,75,71,039 7 11

THE INDIAN FACTORIES ACT.

ACT No. XV OF 1881[a].

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.
(Received the Governor-General's assent on the 15th March, 1881.)

An Act to regulate labour in Factories.

(As modified up to the 1st April 1891.)

WHEREAS it is expedient to regulate labour in factories; It is hereby enacted as follows:—

Preamble.

Short title and local extent. 1. This Act may be called the Indian Factories Act, 1881.

It applies to the whole of British India[b].

Interpretation-clause. 2. In this Act, unless there is something repugnant in the subject or context,—

"factory" means any premises (other than indigo factories or premises situated on, and used solely for the purposes of a tea or coffee plantation) wherein is carried on, for not less than four months in the whole in any one year, any process for, or incidental to, making, altering, repairing, ornamenting, finishing or otherwise adapting for use, transport or sale, any article or part of an article; and

(a) wherein steam, water or other mechanical power is used in aid of any such process; and

[c](b) wherein, subject to the provisions of section 20, not less than fifty persons are in any day simultaneously employed in any manual labour in, or incidental to, any such process; and[c]

every part of a factory shall be deemed to be a factory, except any part used exclusively as a dwelling:

"child" "child" means a person under the age of fourteen[d] years;

"mill-gearing" includes every shaft, whether upright, oblique or horizontal, and every wheel, drum, pulley, rope, driving strap or band, by which

"mill-gearing"; the motion of the first moving power is communicated to any machine;

a person[e] who works in a factory, whether for wages or not,[f] in a manufacturing process of handicraft, or in cleaning any part of the factory

used for any manufacturing process of handicraft, or in cleaning or oiling any part of the machinery or in any other kind of work whatsoever incidental to, or connected with, the manufacturing process or handicraft, or connected with the article made or otherwise the subject of the manufacturing process or handicraft therein, shall be deemed to be employed therein within the meaning of this Act.

Inspectors and certifying Surgeons.

3. The Local Government may in its discretion, by notification in the official Gazette, appoint, [g] by name or by office,[g] such persons as it thinks fit to be Inspectors of factories within such local limits as it may assign to such Inspectors, and may suspend or dismiss any persons so appointed.

[h] The District Magistrate shall, in virtue of his office, be an Inspector of all factories, if any, in his district.

[a] Reference to Act XV of 1881, to be read as references to that Act as amended by Act XI of 1891—see s. 19 of the latter Act.

[b] Words and figures in s. 1, repealed by Act XI of 1891, s. 2, are omitted.

[c-c] This clause was substituted for the original clause (b) of s. 2 by Act XI of 1891, s. 2.

[d] This word "fourteen" was substituted for the original word "twelve" in s. 2 by Act XI of 1891, s. 5.

[e] This word "person" was substituted for the original word "child" in the definition of the word "employed" by Act XI of 1891, s. 4 (1).

[f] The word "either," in the definition of the word "employed," repealed by Act XI of 1891, s. 4 (2), is omitted.

[g-g] These words in s. 3 were inserted by Act XI of 1891, s. 6 (1).

[h] This second para. was substituted for the original second para. of s. 3 by Act XI of 1891, s. 6 (2).

Such Inspectors shall be deemed public servants within the meaning of the Indian Penal Code, [a] and shall be officially subordinate to such authority as the Local Government may from time to time indicate in this behalf.

XLV of 1860.

4. An Inspector of factories may, within the local limits for which he is appointed,—

- (a) enter, with such assistants (if any) as he thinks fit, any factory whenever he has reason to believe that any person is employed therein;
- (b) make such examination of the premises and machinery, and of the registers hereinafter prescribed, and take on the spot or otherwise such evidence of any person as such Inspector may deem necessary for carrying out the purposes [b] of this Act;
- order that any person shall not be employed in a factory when he has reason to believe that such employment would be in contravention of this Act,—until the age of such person has been certified in the manner hereinafter provided to be above nine [c] years, or for more than the time allowed by this Act for the employment of children, until his age has been so certified to be above fourteen [d] years.

5. The civil surgeon or such other person practising medicine or surgery as the Local Government may from time to time appoint in this behalf for

Certifying surgeons. any local area (hereinafter called the certifying surgeon) shall, at the request of any person employed or desirous of being employed in a factory situate in such local area, or of the parent or guardian of such person, [c] and on payment by such person of such fee, if any, as may from time to time be prescribed by the Governor-General in Council by notification in the Gazette of India, [e] examine such person and grant him a certificate, stating whether his age, as nearly as it can be ascertained from such examination, is above or below nine [f] years, or fourteen [g] years, as the case may be.

All Operatives. [h]

Limited stoppage of work daily in certain circumstances. [k] 5A. (1) In every factory, except a factory in which a system of employment in shifts or sets approved by the local Inspector is in force, there shall between noon and two o'clock in the afternoon be a stoppage of work for a full half-hour.

(2) Provided that nothing in this section shall apply to any factory of a class to which the Governor-General in Council has, by notification in the Gazette of India, declared this section not to apply.

Holidays. [l] 5B. (1) No person shall be employed in any factory on a Sunday:

(2) Provided as follows:—

- (a) any manager, foreman, mechanic, artisan or labourer may be employed in a factory on a Sunday in examining or repairing, or in supervising or aiding in the examination or repair of, any machinery or other thing whatsoever necessary for the carrying on of the work performed in the factory;
- (b) any person may be employed in a factory on a Sunday if he has had or will have a holiday for a whole day on one of the three days immediately preceding or succeeding the Sunday;
- (c) the Local Government may from time to time, by notification in the official Gazette, declare sub-section (1) of this section not to apply to any factory or class of factories (the factory or class being described in the notification) in which the work performed—
 - (i) necessitates continuous production for technical reasons, or
 - (ii) supplies the public with articles of prime necessity which must be made every day, or

[a] For Act XLV of 1860 see the revised edition, as modified up to 1st August, 1890, published by the Legislative Department.

[b] This word "purposes" was substituted for the original word "provisions" in clause (b) of s. 4 by Act XI of 1891, s. 7.

[c] This word "nine" was substituted for the original word "seven" in s. 4 by Act XI of 1891, s. 9.

[d] This word "fourteen" was substituted for the original word "twelve" in s. 4 by Act XI of 1891, s. 5.

[e-f] These words "a s. 5" were inserted by Act XI of 1891, s. 8.

[f] This word "nine" was substituted for the original word "seven" in s. 4 by Act XI of 1891, s. 9.

[g] This word "fourteen" was substituted for the original word "twelve" in s. 4 by Act XI of 1891, s. 5.

[h] This heading was substituted for the original heading to s. 5, and these ss. 5A to 11, both inclusive, were substituted for the original ss. 4 to 11, both inclusive, by Act XI of 1891, s. 10.

(iii) by its nature cannot be carried on except at stated seasons or at times dependent on the irregular action of natural forces; and

(d) the Governor-General in Council may from time to time, by notification in the Gazette of India, declare sub-section (1) of this section not to apply to factories of any class described in the notification.

Women.

[a] 6. (1) No woman shall be employed before five o'clock in the morning or after eight o'clock in the evening in any factory in which a system of employment in shifts or sets approved by the local Inspector is not in force.

(2) No woman shall be actually employed in any factory in any one day for more than eleven hours.

(3) Every woman shall be allowed an interval or intervals of rest amounting in the aggregate to at least an hour-and-a-half in the day when she is actually employed for eleven hours and to a proportionately less time when she is actually employed for less than eleven hours.

(4) The Governor-General in Council may from time to time, by notification in the Gazette of India, declare all or any of the foregoing sub-sections of this section not to apply to factories of any class described in the notification or to women employed in any process so described.

Children.

Employment of children. [a] 7. (1) No child shall be employed in any factory if he is under the age of nine years.

(2) No child shall be employed in any factory before five o'clock in the morning or after eight o'clock in the evening.

(3) No child shall be actually employed in any factory for more than seven hours in any one day.

(4) Every child who is actually employed in any factory for six hours in any one day shall be allowed an interval or intervals of rest amounting in the aggregate to at least half-an-hour.

[a] 8. No occupier of a factory shall allow any child to clean any part of the mill-gearing or machinery of such factory while the same is in motion, or to work between the fixed and traversing parts of any self-acting machine while such machine is in motion by the action of the steam-engine, water-wheel or other mechanical power, as the case may be.

[a] 9. The Local Government may direct any occupier of a factory to keep, in such form and with such particulars as such Government may from time to time prescribe, registers of the children (if any) employed in such factory, and of their respective employments.

Women and Children.

[a] 10. (1) The occupier shall set up and maintain, in some conspicuous place in the factory, a printed or written notice, in English and the languages of the district in which the factory is situated, showing the times at which such intervals as are required by section 6, sub-section (3), and section 7, sub-section (4), to be allowed to women and children, respectively, shall be allowed, and the length of each interval.

(2) A woman or child shall not be deemed to be actually employed within the meaning of section 6 or section 7 during any such interval as aforesaid.

Prohibition of employment of woman or child in two factories on same day. [a] 11. No occupier of a factory shall employ therein on any day any woman or child who has to his knowledge already been employed on the same day in any other factory.

Fencing.

12. (a) Every fly-wheel directly connected with a steam-engine [b] water-wheel or other mechanical power in any part of a factory, and every part of a steam-engine or water-wheel.

(b) every hoist or teagle near which any person is liable to pass or be employed, and (c) every other part of the machinery or mill-gearing of a factory which may, in the

[a] see footnote [h] on p. 548, *supra*.

[b] The word "or," where it first occurs in s. 12 (a), repealed by Act XI of 1891, s. 11, is omitted.

opinion of the local Inspector, be dangerous if left unfenced, and which he may have ordered to be fenced,

shall, while the same is in motion, be kept by the occupier of such factory securely fenced.

Any order under clause (c) may be set aside, on appeal or otherwise, by the Local Government or such authority as it may appoint in this behalf.

Notices.

13. When any accident occurs in a factory causing death or bodily injury whereby the person injured is prevented from returning to his work in the factory during forty-eight hours next [a] after the occurrence of the accident, the occupier of such factory, or, in his absence, his principal agent in the management of such factory, shall send such notice of [b] the accident [c] to such authorities in such form and within such time as the Local Government may from time to time by rule direct.

14. Every person shall, within one month after he begins to occupy a factory, send to the local Inspector a written notice containing the name of the factory [c] and of [d] the place where it is situate, the address to which he desires his letters to be addressed, the nature of the work performed in such factory, the nature and amount of the moving power therein, and the name of the person [d] under whom the business of the factory is to be carried on.

Penalties.

[e] 15. (1) Any person who in breach of this Act or of any order or rule made thereunder,—

- (a) employs any person in any factory;
- (b) allows any child to perform the work forbidden by, or to work in contravention of, section 8;
- (c) neglects to keep a register in manner prescribed under section 9;
- (d) neglects to set up or maintain the notice required by section 10, sub-section (1);
- (e) neglects to fence any machinery or mill-gearing in any factory;
- (f) neglects to maintain a supply of water for the use of persons employed in any factory;
- (g) neglects to ventilate any factory or to keep any factory in a cleanly state and free from effluvia arising from any drain, privy or other nuisance;
- (h) suffers any factory to be so overcrowded, while work is carried on therein, as to be injurious to the health of the persons employed therein; or
- (i) neglects to send any notice or furnish any return, shall be punished with fine which may extend to two hundred rupees:

Provided that—

- (i) no prosecution under this sub-section shall be instituted except by, or with the previous sanction of, the local Inspector; and
- (ii) no person shall be liable under this sub-section to more than one penalty for any one description of offences committed on the same day, except where two or more persons are employed contrary to the provisions of this Act, in which case one penalty may be imposed in respect of each person so employed.

(2) Any person who corruptly uses or attempts to use, as a certificate granted to himself under section 5, a certificate granted to another person under that section, or who, having procured a certificate under the said section, corruptly allows it to be used, or an attempt to use it to be made, by another person, shall be punished with fine which may extend to twenty rupees.

16. Where an act or omission would, if a person were under nine [f] or fourteen [g] years of age, be an offence punishable under this Act, and such person is, in the opinion of the Court, apparently under such age, it shall lie on the accused to prove that such person is not under such age.

[a] This word "next" in s. 13 was inserted by Act XI of 1891, s. 12.
[b] These words in s. 13 were substituted for the original words by Act XI of 1891, s. 12.

[c] These words in s. 14 were inserted by Act XI of 1891, s. 13 (1).
[d] The words "(if any)" in s. 14 repealed by Act XI of 1891, s. 13 (2), are omitted.
[e] This section was substituted for the original s. 15 by Act XI of 1891, s. 14.
[f] This word "nine" was substituted for the original word "seven" in s. 16 by Act XI of 1891, s. 9.
[g] This word "fourteen" was substituted for the original word "twelve" in s. 16 by Act XI of 1891, s. 9.

A declaration in writing by a certifying surgeon that he has personally examined a person employed in a factory and believes him to be under or over the age set forth in such declaration shall, for the purposes of this Act, be admissible as evidence of the age of that person.

[a] 17. Every occupier of a factory shall be deemed primarily liable for any breach therein of this Act or of any order or rule made thereunder; but he may discharge himself from such liability by proof that such breach was committed by some other person without his knowledge or consent, and in that case the person committing such breach shall be liable therefor.

Miscellaneous.

[b] 18. (1) Subject to the control of the Governor-General in Council, the Local Government may from time to time make rules consistent with this Act to provide for—

- (a) the fencing of machinery and mill-gearing in factories;
- (b) the water-supply to be maintained for the use of persons employed in factories;
- (c) the ventilation of factories and their cleanliness (including lime-washing, painting, varnishing and washing) and freedom from effluvia arising from any drain, privy or other nuisance;
- (d) the prevention of such overcrowding of factories, while work is carried on therein, as is likely to be injurious to the health of the persons employed therein;
- (e) the inspection of factories;
- (f) the manner in which appeals under this Act are to be presented and heard; and
- (g) otherwise carrying out the purposes of this Act.

(2) The Governor-General in Council may from time to time make rules requiring occupiers of factories to furnish such returns, occasional or periodical, as may be necessary for the effectual carrying out of this Act.

(3) Such rules shall be published in the local official Gazette or the Gazette of India, as the case may be, and shall thereupon have the force of law.

(4) Before making rules under clause (b), clause (c) or clause (d) of sub-section (1) of this section, the Local Government, and before making rules under sub-section (2) of this section the Governor-General in Council, shall publish, in such manner as may in its or his opinion be sufficient for giving information to persons interested, a draft of the proposed rules, with a notice specifying a date (not less remote than two months from the publication of the notice) at or after which the draft will be taken into consideration, and shall consider any objection or suggestion which may be received from any person with respect to the draft before the date so specified.

19. This Act shall apply to factories belonging to the Crown; provided that, in case of any public emergency, the Governor-General in Council or the Local Government may, by an order in writing, exempt any [c] factory from this Act to such extent and during such period as the Governor-General in Council or the Local Government, as the case may be, thinks fit.

[d] 20. Notwithstanding anything in clause (b) of the definition of the word "factory" in section 2, the Local Government may from time to time, by notification in the official Gazette, declare any premises, or premises of any class, which fulfil the other conditions of the said definition, to be a factory for all the purposes of this Act, or for such of those purposes as may be specified in the notification, if the number of persons simultaneously employed in the premises on any day in any manual labour in, or incidental to, any such process as is referred to in the said clause (b) is less than fifty and not less than twenty.

(2) The Local Government may, by such notification, fix any number below fifty and not below twenty as the number of persons whose simultaneous employment as aforesaid is to be held to subject premises, as a factory, to all or any of the provisions of this Act and of the orders and rules made thereunder.

[a] This section was substituted for the original s. 17 by Act XI of 1891, s. 15.
[b] This section was substituted for the original s. 18 by Act XI of 1891, s. 15 (1).
[c] The word "such," repealed by Act XI of 1891, s. 17, is omitted.
[d] S. 20 was added by Act XI of 1891, s. 18.

Statement showing the Collections of Land Revenue and other Sources of Revenue.

552 COLLECTIONS OF LAND REVENUE, &c., OF MADRAS PRESIDENCY. (PART III.)

Districts.	OFFICIAL YEAR 1898-99.						SALT REVENUE.	
	Land Revenue.	Income Tax.	Stamps.	Alkali.	Optum.	Area in square miles.	Sub-Division.	Amount.
1	2	3	4	5	6	7	8	9
10	11	12	13	14	15	16	17	18
19	20	21	22	23	24	25	26	27
28	29	30	31	32	33	34	35	36
37	38	39	40	41	42	43	44	45
46	47	48	49	50	51	52	53	54
55	56	57	58	59	60	61	62	63
64	65	66	67	68	69	70	71	72
73	74	75	76	77	78	79	80	81
82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99
100	101	102	103	104	105	106	107	108
109	110	111	112	113	114	115	116	117
118	119	120	121	122	123	124	125	126
127	128	129	130	131	132	133	134	135
136	137	138	139	140	141	142	143	144
145	146	147	148	149	150	151	152	153
154	155	156	157	158	159	160	161	162
163	164	165	166	167	168	169	170	171
172	173	174	175	176	177	178	179	180
181	182	183	184	185	186	187	188	189
190	191	192	193	194	195	196	197	198
199	200	201	202	203	204	205	206	207
208	209	210	211	212	213	214	215	216
217	218	219	220	221	222	223	224	225
226	227	228	229	230	231	232	233	234
235	236	237	238	239	240	241	242	243
244	245	246	247	248	249	250	251	252
253	254	255	256	257	258	259	260	261
262	263	264	265	266	267	268	269	270
271	272	273	274	275	276	277	278	279
280	281	282	283	284	285	286	287	288
289	290	291	292	293	294	295	296	297
298	299	300	301	302	303	304	305	306
307	308	309	310	311	312	313	314	315
316	317	318	319	320	321	322	323	324
325	326	327	328	329	330	331	332	333
334	335	336	337	338	339	340	341	342
343	344	345	346	347	348	349	350	351
352	353	354	355	356	357	358	359	360
361	362	363	364	365	366	367	368	369
370	371	372	373	374	375	376	377	378
379	380	381	382	383	384	385	386	387
388	389	390	391	392	393	394	395	396
397	398	399	400	401	402	403	404	405
406	407	408	409	410	411	412	413	414
415	416	417	418	419	420	421	422	423
424	425	426	427	428	429	430	431	432
433	434	435	436	437	438	439	440	441
442	443	444	445	446	447	448	449	450
451	452	453	454	455	456	457	458	459
460	461	462	463	464	465	466	467	468
469	470	471	472	473	474	475	476	477
478	479	480	481	482	483	484	485	486
487	488	489	490	491	492	493	494	495
496	497	498	499	500	501	502	503	504
505	506	507	508	509	510	511	512	513
514	515	516	517	518	519	520	521	522
523	524	525	526	527	528	529	530	531
532	533	534	535	536	537	538	539	540
541	542	543	544	545	546	547	548	549
550	551	552	553	554	555	556	557	558
559	560	561	562	563	564	565	566	567
568	569	570	571	572	573	574	575	576
577	578	579	580	581	582	583	584	585
586	587	588	589	590	591	592	593	594
595	596	597	598	599	600	601	602	603
604	605	606	607	608	609	610	611	612
613	614	615	616	617	618	619	620	621
622	623	624	625	626	627	628	629	630
631	632	633	634	635	636	637	638	639
640	641	642	643	644	645	646	647	648
649	650	651	652	653	654	655	656	657
658	659	660	661	662	663	664	665	666
667	668	669	670	671	672	673	674	675
676	677	678	679	680	681	682	683	684
685	686	687	688	689	690	691	692	693
694	695	696	697	698	699	700	701	702
703	704	705	706	707	708	709	710	711
712	713	714	715	716	717	718	719	720
721	722	723	724	725	726	727	728	729
730	731	732	733	734	735	736	737	738
739	740	741	742	743	744	745	746	747
748	749	750	751	752	753	754	755	756
757	758	759	760	761	762	763	764	765
766	767	768	769	770	771	772	773	774
775	776	777	778	779	780	781	782	783
784	785	786	787	788	789	790	791	792
793	794	795	796	797	798	799	800	801
802	803	804	805	806	807	808	809	810
811	812	813	814	815	816	817	818	819
820	821	822	823	824	825	826	827	828
829	830	831	832	833	834	835	836	837
838	839	840	841	842	843	844	845	846
847	848	849	850	851	852	853	854	855
856	857	858	859	860	861	862	863	864
865	866	867	868	869	870	871	872	873
874	875	876	877	878	879	880	881	882
883	884	885	886	887	888	889	890	891
892	893	894	895	896	897	898	899	900
901	902	903	904	905	906	907	908	909
910	911	912	913	914	915	916	917	918
919	920	921	922	923	924	925	926	927
928	929	930	931	932	933	934	935	936
937	938	939	940	941	942	943	944	945
946	947	948	949	950	951	952	953	954
955	956	957	958	959	960	961	962	963
964	965	966	967	968	969	970	971	972
973	974	975	976	977	978	979	980	981
982	983	984	985	986	987	988	989	990
991	992	993	994	995	996	997	998	999
1000	1001	1002	1003	1004	1005	1006	1007	1008
1009	1010	1011	1012	1013	1014	1015	1016	1017
1018	1019	1020	1021	1022	1023	1024	1025	1026
1027	1028	1029	1030	1031	1032	1033	1034	1035
1036	1037	1038	1039	1040	1041	1042	1043	1044
1045	1046	1047	1048	1049	1050	1051	1052	1053
1054	1055	1056	1057	1058	1059	1060	1061	1062
1063	1064	1065	1066	1067	1068	1069	1070	1071
1072	1073	1074	1075	1076	1077	1078	1079	1080
1081	1082	1083	1084	1085	1086	1087	1088	1089
1090	1091	1092	1093	1094	1095	1096	1097	1098
1099	1100	1101	1102	1103	1104	1105	1106	1107
1108	1109	1110	1111	1112	1113	1114	1115	1116
1117	1118	1119	1120	1121	1122	1123	1124	1125
1126	1127	1128	1129	1130	1131	1132	1133	1134
1135	1136	1137	1138	1139	1140	1141	1142	1143
1144	1145	1146	1147	1148	1149	1150	1151	1152
1153	1154	1155	1156	1157	1158	1159	1160	1161
1162	1163	1164	1165	1166	1167	1168	1169	1170
1171	1172	1173	1174	1175	1176	1177	1178	1179
1180	1181	1182	1183	1184	1185	1186	1187	1188
1189	1190	1191	1192	1193	1194	1195	1196	1197
1198	1199	1200	1201	1202	1203	1204	1205	1206
1207	1208	1209	1210	1211	1212	1213	1214	1215
1216	1217	1218	1219	1220	1221	1222	1223	1224
1225	1226	1227	1228	1229	1230	1231	1232	1233
1234	1235	1236	1237	1238	1239	1240	1241	1242
1243	1244	1245	1246	1247	1248	1249	1250	1251
1252	1253	1254	1255	1256	1257	1258	1259	1260
1261	1262	1263	1264	1265	1266	1267	1268	1269
1270	1271	1272	1273	1274	1275	1276	1277	1278
1279	1280	1281	1282	1283	1284	1285	1286	1287
1288	1289	1290	1291	1292	1293	1294	1295	1296
1297	1298	1299	1300	1301	1302	1303	1304	1305
1306	1307	1308	1309	1310	1311	1312	1313	1314
1315	1316	1317	1318	1319	1320	1321	1322	1323
1324	1325	1326	1327	1328	1329	1330	1331	1332
1333	1334	1335	1336	1337	1338	1339	1340	1341
1342	1343	1344	1345	1346	1347	1348	1349	1350
1351	1352	1353	1354	1355	1356	1357	1358	1359
1360	1361	1362</						

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Head-quarters' station.	Taluks, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
North Arcot—contd.	Head-quarters Dy. Collr., Chittoor.	Government taluks.	SQ. MILES.		RS.
		1 Chittoor, including Naraganti, Bangari, Thimba and Gudipati.	793	200,265	2,39,067
		2 Palnacheri	439	48,074	71,701
		Zemindari.			
		3 Punganuru	648	91,532	60,829
		Total	1,880	340,191	3,77,597
		Grand Total	7,866	2,113,921	28,07,615
South Arcot.	Sub-Collector, Tindivanam.	1 Tindivanam	816	316,087	6,36,037
		2 Tiruvannamalai, including the mittah of Vettavalam.	1,003	205,303	3,28,129
		3 Villupuram, including the mittah of Mandagapattu	509	301,656	5,78,521
		Total	2,324	823,046	15,42,687
		Grand Total	7,866	2,113,921	28,07,615
Bellary.	Head Asst. Collr., Chidambaram.	1 Vriddhachalam	578	219,231	4,76,938
		2 Chidambaram	396	280,522	8,17,239
		Total	974	499,753	12,94,177
		General Duty Deputy Collector, Tirukkoyilur.			
		1 Tirukkoyilur	569	256,726	4,94,521
		2 Kallakurichi	886	242,857	4,10,648
		Total	1,455	499,583	9,05,169
		Head-quarters Deputy Collector, Cuddalore.			
		Cuddalore, including the mittahs of Alagatham, Chinnamanayakanpallem and Naduviraputh.	448	337,432	4,56,555
		Grand Total	5,211	2,159,813	41,98,588
Bellary.	Head Asst. Collr., Hospet, now Bellary as a temporary measure.	1 Hospet	540	92,512	1,64,761
		2 Kudligi	863	94,296	1,03,985
		3 Hadagalli	585	104,040	1,47,642
		4 Harpanahalli	603	82,241	1,29,693
		Total	2,591	373,089	5,45,081
		Head-quarters Dy. Collr., Bellary.			
		1 Bellary	961	180,353	3,01,472
		2 Rayachoti	898	97,801	1,38,632
		Total	1,859	278,154	4,40,104
		General Duty Dy. Collr., Adoni.			
		1 Adoni	839	160,795	2,51,775
		2 Alur	686	88,083	2,61,829
		Total	1,525	248,878	5,13,604
		Grand Total	5,975	900,126	14,98,789

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Head-quarters' station.	Taluks, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
South Canara.	Head Asst. Collr., Coondapoor.	1 Udipi	SQ. MILES.		RS.
		2 Coondapoor	787	258,717	3,39,178
			512	120,268	2,25,571
		Total	1,299	378,985	5,64,749
		Grand Total	8,903	1,050,681	18,98,887
Chingleput.	Head-quarters Dy. Collr., Mangalore.	Mangalore	620	* 232,630	5,97,737
		General Duty Dy. Collr., Puttur.			
		1 Kasaragod	1,038	290,659	2,51,966
		2 Uppinangudi	951	118,807	1,71,425
		Total	1,983	399,466	4,23,411
		Grand Total	8,903	1,050,681	18,98,887
Chingleput.	Sub-Collector, Chingleput.	1 Madurantakam	696	263,137	4,48,572
		2 Conjeevaram	514	218,671	4,16,285
		3 Chingleput	650	137,291	2,20,698
		Total	1,860	619,099	10,85,555
		Grand Total	8,903	1,050,681	18,98,887
Chingleput.	General Duty Dy. Collr., Tiruvallur.	1 Tiruvallur	758	236,969	3,34,318
		2 Ponnéri	947	182,478	2,18,498
		Total	1,705	359,447	5,52,816
		Head-quarters Dy. Collr., Saidapet.			
		Saidapet	341	224,472	3,60,467
		Average Excess collections			800
		Grand Total	3,092	1,202,923	18,95,129
Coimbatore.	Sub-Collr., Erode.	1 Karur	612	211,794	2,98,771
		2 Dharmapuri	806	249,221	3,84,415
		3 Bhavani	715	119,809	1,32,670
		4 Erode	698	247,008	4,28,838
		Total	2,761	827,832	12,34,694
Coimbatore.	Head Asst. Collr., Pollachi.	1 Udumalpet	533	143,056	2,15,940
		2 Palladam	741	270,390	4,16,864
		3 Pollachi	710	183,669	2,61,478
		Total	2,084	597,115	8,94,082
		Head-quarters Dy. Collr., Coimbatore.			
		1 Coimbatore	604	307,194	3,55,537
		2 Satyamangalam	1,155	184,105	3,69,790
		Total	1,939	491,299	7,25,127
		General Duty Dy. Collr., Kollegal.			
		Kollegal	1,076	88,533	98,144
		Grand Total	7,860	2,004,539	29,52,047

* Includes (Amindivi 3,722).

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Head-quarters' station.	Taluk, Zemindari and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
Cuddapah.	Sub-Collr., Madanapalle.	1 Bayachoti	397	113,236	1,38,173
		2 Kadiri	1,158	134,915	1,48,198
		3 Vayalpad	831	127,043	1,53,562
		4 Madanapalle	837	127,352	1,72,234
		Total	3,823	502,546	6,02,167
	General Duty Dy. Collr., Siddhout.	1 Badvel	755	93,152	1,30,607
		2 Siddhout	606	66,810	93,594
		3 Pallanpet	979	149,109	2,19,346
		Total	2,340	309,071	4,43,547
	General Duty Dy. Collr., Jamnapatnamadu.	1 Jamnapatnamadu	616	101,296	2,20,563
		2 Proddatur	478	98,418	2,07,680
		3 Pulivendla	701	105,842	1,94,281
		Total	1,795	305,556	6,22,504
	Head-quarters Dy. Collr., Cuddapah.	Cuddapah	764	154,899	2,34,713
	Average Kuzur collections				152
	Grand Total		6,723	1,272,073	16,32,983
Guntur.	Mallah tracts.				
	Collr., Chaturpur.	1 Poddakhallo	Not given separately	2,353	*
		2 Korada	34	3,742	†
		3 Romaba	35	881	
		Total	70	6,956	15
	Government taluk.		SQ. M. ACS.		
	Principal Asst. Collr., Chicacole.	1 Chicacole	290 29	178,853	2,33,834
		1-4 Nanpada salt-pans	12 0		
	Zemindaris				
	Principal Asst. Collr., Chicacole.	2 Sriharman	20 539	15,925	†
		3 Karakavala		8,787	4,017
		4 Managavala		4,105	3,943
		5 Gottipalli and Yembarani	49 0	4,932	4,049

* The kattabadi of this mullah is included in the Gogunur taluk.

† This quit-rent is paid by the Korada Chief as compensation to Government for abandoning the cut against him for denuding Government forests—vide Government Order, No. 635, Judicial Department, dated 18th July 1892.

‡ The revenue is included in that of the Vittanagram Zemindari.

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Head-quarters' station.	Taluk, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
Guntur—contd.	Principal Asst. Collr., Chicacole—contd.	6 Pata Tekkali	SQ. M. ACB.	14,919	RS. CR.
		7 Raghunadhapuram		15,682	9,792
		8 Tembur		3,823	4,910
		9 Navgam		2,408	2,257
		10 Nandigam		10,555	9,125
		11 Taligam	172 0	13,346	9,735
		12 Bharnigam		35	82
		13 Penta		668	643
		14 Chinnari Gokarnapalli.		29	141
		15 Khullasa		1,541	2,257
		16 Bejjipalli		198	323
		17 Potuluru		43	68
		18 Taris	54 0	30,703	3,422
		19 Chakipalli	0 60+	550	837
		20 Komulakotturu	0 498	631	393
		21 Turripeta	2 186	421	255
		22 Chinnaatimgam	0 428	379	425
		23 Peddatimgam	0 282	426	424
		24 Tallevaisa alias Talla bhadra.	0 575	343	424
		25 Yellamanchili	1 632	683	507
		26 Jangangi	4 196	2,477	920
		27 Boddani	1 284	416	89
		28 Belamarapalevan	2 131	872	1,043
		29 Gopalapuram	8 154	5,293	3,541
		30 Chittivasa	15 138	5,299	2,016
		31 Urlam	19 372	12,188	12,448
		32 Danta	8 618	2,504	2,300
		33 Tilara	19 501	7,277	3,561
		34 Sowdam	3 249	1,191	666
		35 Akkanyavasa	2 168	930	278
		36 Sarta Lakshmiapuram	0 370	626	1,193
		37 Talasamudram	1 516	845	2,853
		38 Sasnam	0 480	370	323
		39 Rayapuram	0 133	238	76
		40 Siddibharakattura	0 360	297	103
		41 Jannapadu	0 396	51	76
		42 Malagam	1 599	1,009	571
		43 Parlakimedi	614 0	252,050	87,823
	Mallah tract.				
		44 Parlakimedi maliah tract.	353 0	52,309	* 2,530
	Total		1,670 232	657,288	4,73,527
	Government taluk.		SQ. MILES.		
	Senior Asst. Collr., Berham- pur.	1 Berhampur	435	291,621	8,81,311
		1-a Mohiri Hills	33		
		1-b Guntur salt-pans	1		

* This is the kattabadi of the Malka Bissoyis. The duty of collecting and paying it over to Government was entrusted to the remainder.

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Headquarters station.	Taluk, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
Ganjam—contd.	Senior Asst. Collr., Berhampur—contd.	<i>Zemindaris.</i>	SQ. MILES.		RS.
		3 Pedda Kimeidi ...	237	47,345	22,725
		3 Chikati ...	118	44,233	53,312
		4 Surangi ...	73	14,455	3,509
		5 Jarada ...	49	7,599	1,971
		6 Jalantia ...	81	27,563	7,007
		7 Kesarpadu ...			
		6 Baruva ...	9	9,173	3,893
		9 Peta ...			
		10 Mundasa ...	130	42,735	12,916
		11 Budarsinghi ...	43	3,155	565
	Maliak tracts.	12 Budarsinghi ...	Not given separately.		
		13 Jarada ...		841	25
		14 Jalantia ...		1,752	39
		15 Mandasa ...		2,024	35
		Total ...	1,262	492,396	4,67,242
	Government taluk.	1 Goomsur ...	1,162	185,870	2,35,475
		Total ...			
	General Duty Dy. Collr., Russellkonda.	<i>Zemindaris.</i>			
		2 Dhārākōta ...	132	39,120	23,658
		3 Bergada ...	30	12,833	5,232
		4 Chinnakimeidi or Pratapagiri ...	229	39,045	20,053
		5 Aska ...	10	7,778	4,343
		6 Kuria ...		6,131	3,428
		7 Davabhami ...		4,463	5,187
		8 Bodagada ...		16,166	3,820
		Total ...	1,708	310,896	3,01,762
	Special Asst. Agent, Russellkonda, in the low country and Balliguda in the Maliak.	<i>Maliak tracts.</i>			
		1 Peddakimeidi Maliaks ...	355	31,572	500
		2 Chokapad ...	434	7,550	"
		3 Goomsur Maliaks ...		69,152	"
		4 Bodagada Maliaks ...	319	26,363	230
		5 Chinnakimeidi Maliaks inclusive of Kattingia, Darimgahadi, Chendragiri, Kurnisi, Sirikot, Chendiput and Raipur.	1,901	172,190	†
		6 Surangi ...	47	2,559	70
		Total ...	3,056	243,414	850

* The revenue of this khandam is included in that of the Goomsur taluk.

† This represents the Naxaram of the Kattingia muttah.

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Head-quarters station.	Taluk, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.	
1	2	3	4	5	6	
Ganjam—contd.	Head-quarters Dy. Collr., Chatrapur.	<i>Zemindaris.</i>	SQ. MILES.		RS.	
		1 Palur	22	6,611	23	
		2 Mamna	8	3,352	650	
		3 Kalikota... ..	213	62,066	18,458	
		4 Biridi	65	16,175	4,382	
		5 Atagada	294	96,329	59,938	
		Total	602	185,243	83,391	
		Grand Total	6,362 sq. m. A 237 acres	1,896,803	13,26,787	
	Gōdāvari.	Sub-Collr., Rajahmundry.	<i>Government taluks.</i>			
			1 Rajahmundry	453	141,375	2,04,807
2 Amalapuram			506	255,081	7,50,303	
		3 Rāmachandrapuram	393	291,194	12,09,945	
		Total	1,353	638,650	21,58,455	
Head Asst. Collr., Ellore.		1 Ellore	729	171,985	3,05,777	
		2 Yernagudem	610	129,622	1,82,441	
		3 Tanuku	371	204,048	9,47,523	
		Total	1,710	504,635	18,85,741	
Depty Collr. in charge of Agency Division, Polavaram, now transferred to Rajahmundry as a temporary measure.		1 Polavaram	497	51,235	40,645	
	2 Bhadrachalam	911	42,536	17,207		
	3 Chōdatavaram	602	19,510	4,397		
	4 Yellavaram	1,027	26,057	19,010		
	Total	3,037	139,138	79,259		
Gōdāvari.	Head-quarters Dy. Collector, Cocanada.	<i>Government taluk.</i>				
		1 Peddapuram	390	161,735	3,82,409	
		<i>Zemindaris.</i>				
		2 Pithāparatu	192	83,824	2,74,444	
		3 Cocanada... ..	190	120,907	58,256	
		4 Tuni	232	57,504	34,197	
		Total	994	424,020	7,49,806	
	General Duty Dy. Collr., Narsapur.	1 Narsapur	437	230,335	7,77,815	
		2 Bhimsavaram	521	121,994	5,69,710	
		Total	758	352,319	13,47,525	
	Huzur collections...				43,196	
	Grand Total		7,857	2,079,782	66,39,892	

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Headquarters station.	Taluk, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1897.
1	2	3	4	5	6
Kistna.	Sub-Collr., Gun- tur.	1 Tonnai	644	222,767	11,21,126
		2 Bapala	679	181,940	8,44,177
		3 Gunfar	500	168,817	4,34,618
		4 Sattenapalle	714	188,617	3,91,773
		Total ..	2,537	710,181	27,91,692
	Head Asst. Collr., Bozwada.	1 Nandigama	682	126,701	2,60,900
		2 Bozwada	422	106,477	1,87,906
		3 Nuzvid zemindari taluk.	789	153,628	3,29,599
		4 Tiruvur zemindari divi- sion.	833	61,118	21,035
		Total ..	2,226	447,924	7,99,507
	Dy. Collr., General Duty, Narasarn- pet.	1 Vinatonda	614	82,445	1,55,847
		2 Narasarnpet	712	146,877	3,67,879
		3 Palnad	1,042	242,011	3,65,678
		Total ..	2,468	380,833	8,99,493
	Head-quarters Dy. Collr., Musilipa- tam.	1 Bandur	740	198,381	3,66,652
		2 Gudiyada	505	118,310	7,45,340
		Total ..	1,245	316,691	11,11,998
Grand Total ..		8,498	1,866,562	55,33,260	
Kurnool.	Head Asst. Collr., Nandyal.	1 Nandyal	854	96,292	2,18,147
		2 Sirsi	613	65,108	1,79,142
		3 Kolkuntha	572	86,544	2,49,940
		Total ..	2,039	248,004	6,44,335
	General Duty Dy. Collr., Pyapalli.	1 Palakonda	1,134	128,703	2,16,681
		2 Baracallahat	846	124,971	1,91,338
		Total ..	1,980	253,674	4,08,019
	Head-quarters Dy. Collr., Kurnool.	Nandikotkur	1,328	88,560	2,23,878
		Total ..	1,328	88,560	2,23,878
	General Duty Dy. Collr., Markapur.	1 Chitabam	1,066	117,602	1,62,060
		2 Markapur	1,117	98,971	93,710
		Total ..	2,183	216,573	2,55,770
Grand Total ..		7,514	817,811	16,33,254	
Madras Collr. of Madras.	Government taluk and dis- trict of Madras.	27	452,518	60,182	

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Headquarters station.	Taluka, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1897.
1	2	3	4	5	6
Madurai	Government taluka.		SQ. MILES.		RS.
	Sub-Collr., Dindi- gul.	1 Dindigul	1,120	391,090	4,32,220
		2 Palni	965	195,059	2,53,050
		3 Periyakulam	1,264	268,358	3,08,950
		4 Kodaikanal	* ..	18,880	37,874
	Total ..		3,349	867,773	10,32,094
	Zemindaris.				
	Head Asst. Collr., Ramanad.	1 Ramanad	2,104	653,535	3,51,728
		2 Sivaganga	1,680	419,624	2,83,493
	Total ..		3,784	1,063,159	6,35,221
	Government taluka.				
Madurai	Head-quarters Dy. Collr., Madurai.	Melur	484	148,856	2,90,599
		Total ..	484	148,856	2,90,599
	General Duty Dy. Collr., Madurai.	1 Madurai	446	261,136	4,02,848
		2 Tirumangalam	746	264,621	3,93,521
	Total ..		1,191	525,757	7,96,369
	Grand Total ..		8,808	2,608,404	27,54,273
Madurai	Sub-Collr., Tell- cherry.	1 Chirakal	648	310,941	2,21,554
		2 Kottayam	462	295,485	1,18,758
		3 Kurambanad	588	304,077	2,36,506
		Total ..	1,698	910,503	5,76,818
	Head Asst. Collr., Palghat.	1 Palghat	613	372,133	1,96,087
		2 Ponnani	300	449,290	3,37,048
	Total ..		1,008	821,423	6,33,085
	Spl. Asst. Collr., Malapuram.	1 Ernad	811	339,482	2,18,574
		2 Walavunad	968	332,353	2,61,951
	Total ..		1,779	671,835	4,80,525
Madurai	Dy. Collr., Wynad, Manantoddy.	Wynad	820	74,762	1,42,286
		Total ..	820	74,762	1,42,286
	Head-quarters Dy. Collr., Calicut.	Calicut	* 232	227,692	1,30,946
		Total ..	232	227,692	1,30,946
	Dy. Collr., Coochin. Cochin.	Cochin	2	93,715	20,093
		Total ..	2	93,715	20,093
	Grand Total ..		5,586	2,641,928	19,99,748

* Included in the area shown under Palni taluk.

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Head-quarters' station.	Taluka, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
Nellore.	Sub-Collr., Ongole.	Government taluks.	SQ. MILES.		RS.
		1 Ongole ...	797	225,240	3,71,764
		2 Kandukur ...	787	148,475	3,26,285
		3 Kanigiri ...	1,014	191,322	49,745
		Total ...	3,778	565,037	7,47,794
	Head Asst. Collr., Gudur.	Zemindaris.			
		4 Dand ...	616	81,031	
		5 Podili ...	504	65,400	
		Total ...	1,120	146,431	
		Government taluks.			
	General Duty Dy. Collr., Atmakur.	1 Gudur ...	910	136,009	3,49,100
		2 Rapor ...	599	61,311	1,19,515
		Total ...	1,509	197,320	4,68,615
		Zemindaris.			
		1 Venkatagiri ...	426	54,887	43,72,934
		2 Polur ...	358	49,593	
		Total ...	784	104,480	3,72,934
	Head-quarters Dy. Collr., Nellore.	Government taluks.			
		1 Atmakur ...	640	101,154	2,47,972
		2 Udayagiri ...	571	100,227	61,075
		Total ...	1,211	201,381	3,09,047
		1 Nellore ...	638	197,918	7,24,811
		2 Kavali ...	543	83,100	1,91,113
		Total ...	1,181	281,018	9,15,924
	Collr., Ootacamund.	Average Hazni collections.			4,970
		Grand Total ...	8,765	1,463,736	23,20,284
		1 Todanad ...	839.03	29,350	
		2 Kandahs ...	100.66	2,232	
		3 Merkanad ...	99.83	14,178	
		4 Paranginad ...	137.65	28,020	
		Total ...	677.43	74,400	87,565
	Head Asst. Collr., Gudatur, temporary Head-quarters, Ootacamund.	South-East Wynad ...	279.79	25,397	55,006
		Grand Total ...	957.22	99,797	1,42,571

* Included in the Venkatagiri estate.

† This represents the peishush for the whole estate.

‡ The Magisterial charge is under the General Duty Deputy Collector, Atmakur.

Statement showing the charges of Divisional Officers for the year 1898-99—contd.

District.	Designation of Officer and Head-quarters' station.	Taluka, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
Salem.	Sub-Collr., Hosūr.	1 Hosūr ...	1,217	155,768	2,16,195
		2 Dharmapuri ...	940	178,442	2,16,980
		3 Krishnagiri ...	659	152,128	1,89,881
		Total ...	2,816	486,338	6,23,006
	Head Asst. Collr., Tiruppattūr.	1 Tiruppattūr ...	539	188,826	1,76,218
		2 Uttangarai ...	910	138,113	1,54,322
	Total ...	1,449	326,939	3,30,540	
	Head-quarters Dy. Collr., Salem.	1 Salem ...	1,071	417,379	4,50,110
		2 Atūr ...	841	183,209	2,44,412
	Total ...	1,912	600,588	6,94,522	
General Duty Dy. Collr., Námakkal.	1 Námakkal ...	715	300,047	3,78,628	
	2 Tiruchengódu ...	637	248,679	3,82,867	
	Total ...	1,352	548,726	7,56,495	
	Grand Total ...	7,629	1,962,591	24,04,568	
Tanjore.	Sub-Collr., Kumbakonam.	1 Kumbakonam ...	842	377,658	11,44,976
		2 Māvavaram ...	283	244,885	7,80,180
		3 Shiyali ...	171	119,803	3,56,093
		Total ...	796	742,296	22,81,189
	Head-Asst. Collr., Negapatam.	1 Nannilam ...	293	215,907	9,91,000
		2 Negapatam ...	240	220,948	5,09,038
	Total ...	533	436,855	15,00,038	
	General Duty Dy. Collr., Mannārgudi.	1 Mannārgudi ...	301	187,434	5,45,809
		2 Tirutturaippāndi ...	485	180,085	4,46,772
	Total ...	786	367,519	9,92,581	
General Duty Dy. Collr., Tanjore.	Tanjore ...	690	410,447	8,66,389	
	General Duty Dy. Collr., Pattukóttai.	Pattukóttai ...	904	271,597	1,96,969
		Grand Total ...	3,709	2,228,114	58,37,166
	Tinnevely.	Sub-Collr., Tuticorin.	1 Ottapidāram ...	1,061	342,146
2 Srīvaikuntam ...			542	287,603	5,35,467
Total ...			1,603	629,749	8,31,770
Deputy Collector, Sērmadevi.		1 Nāngunéri ...	790	174,418	3,28,205
		2 Tenkāsi ...	574	154,940	2,32,670
		3 Ambāsamudram ...	481	183,616	4,20,864
		Total ...	1,845	512,974	9,81,739

Statement showing the charges of Divisional Officers for the year 1898-99—concl.

District.	Designation of Officer and Headquarters station.	Taluk, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
Tinnevely—concl.	General Duty Dy. Colr., Srivilliputtur.	1 Srivilliputtur ...	585	190,517	3,60,840
		2 Sattur ...	570	184,329	2,38,047
		Total ...	1,155	374,846	5,98,887
	Head-quarters Dy. Colr., Tinnevely.	1 Tinnevely ...	327	184,728	3,34,633
		2 Sankaranarayana-koyil ...	717	213,739	2,55,894
		Total ...	1,044	398,467	5,90,527
		Grand Total ...	5,837	1,916,005	29,97,983
Trichinopoly.	Deputy Collector, Musiri.	1 Musiri (Tunaiyur zemindari is included).	762	282,610	4,16,594
		2 Kullitalai (Marungapuri and Kadavar zemindaris are included).	900	242,700	2,83,743
		Total ...	1,662	525,310	7,00,337
	Head-quarters Dy. Colr., Trichinopoly.	Trichinopoly ...	542	360,829	6,09,846
Vizagapatam.	General Duty Dy. Colr., Ariyalur.	1 Perambalur ...	674	195,006	3,24,317
		2 Udaiyarpalayam (Udaiyarpalayam zemindari is included).	753	290,563	3,15,490
		Total ...	1,427	485,569	6,39,807
		Grand Total ...	3,631	1,372,717	19,49,490
		Government taluks.			
	Principal Asst. Colr., Vizianagaram.	1 Palkonda ...	384	208,821	2,82,359
		2 Agency tracts of Palkonda.	168	11,824	...
		Zemindaris.			
		1 Chinnapalle ...	549	156,831	...
		2 Bimlipatam ...	207	115,309	...
		3 Vizianagaram ...	294	166,658	...
		4 Gajapatinagar ...	333	123,796	...
		Total ...	1,885	733,239	2,92,181

Statement showing the charges of Divisional Officers for the year 1898-99—concl.

District.	Designation of Officer and Headquarters station.	Taluk, Zemindaris and other separate tracts.	Area in square miles.	Population according to Census of 1891.	Land Revenue demand, being the average of five faslis ending with fasli 1307.
1	2	3	4	5	6
Vizagapatam—concl.	Senior Asst. Colr., Párvatipuram.	Zemindaris.	SQ. MILES.		RS.
		1 Bobbili ...	268	128,785	...
		2 Salurn ...	180	83,699	...
	Head Asst. Colr., Narasipatnam.	3 Agency tracts of Salurn	200	7,002	...
		4 Párvatipuram ...	401	109,185	...
		5 Agency tracts of Párvatipuram.	898	40,239	...
		6 Do. Gunupur.	3,000	113,822	...
		7 Do. Rayagada		91,225	...
		8 Do. Bissemcuttack.		62,145	...
		Total ...	4,447	686,105	...
		Government.			
	Special Asst. Colr., Koraput.	1 Golconda ...	525	116,514	...
		2 Agency tracts of Golconda	739	29,327	1,46,999
		3 Sarvasiddhi ...	260	154,965	1,24,900
	Head-quarters Dy. Colr., Vizagapatam.	Zemindaris.			
		1 Viravilli ...	424	197,866	...
		2 Agency tracts of Viravilli	131	3,334	...
		3 Anakapalle ...	297	152,157	...
		Total ...	2,476	656,154	2,71,899
		Zemindaris.			
	Head-quarters Dy. Colr., Vizagapatam.	1 Agency tracts of Jaypore.	7,823	140,580	...
		2 Nowrangapur ...		116,899	...
		3 Malkangiri ...		28,977	...
		4 Koraput ...		74,476	...
		5 Pottanghi ...		117,980	...
		6 Padva ...		19,118	...
		Total ...	7,823	496,840	...
		Zemindaris.			
	Head-quarters Dy. Colr., Vizagapatam.	1 Vizagapatam ...	173	97,801	...
		2 Srungavarapukota ...	274	129,323	...
		3 Agency tracts of Srungavarapukota.	104	4,020	...
		Total ...	611	230,644	...
		Grand Total ...	17,242	2,802,992	4,94,080
		Zemindari revenue for which talukwar particulars are not known.			10,52,924

Names of District Boards, Taluk Boards and Union Panchayats
under Madras Act V of 1884.

DISTRICT BOARDS.

Union Panchayats—concl'd.		
290 Nanjai Edayar.	Tinnevely District.	352 Kadayam.
291 Velur.	320. Surandai.	353 Settur.
292 Vengaral.	321. Pathamalai.	Trichinopoly District.
293 Podanur.	322. Koilpatti.	354. Iagodi.
294 Pappasapatti.	323. Santuranamarkoil.	355. Pavalur.
295 Karimangalam.	324. Sivagiri.	356. Manachanallur.
296 Harur.	325. Alva: Tiruagiri.	357. Musiri.
297 Yercaud.	326. Sivaikuntham.	358. Kallitalai.
298 Namagiripet.	327. Kulasekharapatnam.	359. Tamiyur.
299 Shendannagalam.	328. Trichandur.	360. Ariyalur.
300 Edappadi.	329. Kalyapatnam.	361. Udayarpalaiyam.
	330. Satankulam.	362. Jayankondasholapuram.
	331. Ettayapuram.	363. Perambalur.
	332. Tenkasi.	364. Kurumbalur.
	333. Andissamudram.	365. Kilaspalevar.
	334. Kallidakurabi.	366. Kattupattur.
	335. Viravanallur.	Vizagapatnam District.
	336. Sernadovr.	367. Narsapatnam.
301 Tiruvadi.	337. Nanganeri.	368. Yellamanchilli.
302 Vallam.	338. Rajapalayam.	369. Chodavaram.
303 Ayyampettai.	339. Sikkasi.	370. Srungavarapukota.
304 Melutur.	340. Sathur.	371. Gajapatiagaram.
305 Swaminilai.	341. Virudapoti.	372. Chipurupalle.
306 Valangimam.	342. Poliyangudi.	373. Basam.
307 Tiruvadamadur.	343. Kadayannallur.	374. Palkonda.
308 Shiyali.	344. Vantirayiruppu.	375. Salur.
309 Tranquebar.	345. Tachanallur.	376. Bothli.
310 Tiruvallur.	346. Vasudevanallur.	377. Parvatipuram.
311 Nauniam.	347. Kuyattur.	378. Kasinkota.
312 Kulavai.	348. Melaseva.	379. Pondur.
313 Nidamangalam.	349. Tirukkurugudi.	380. Madugula.
314 Tiruturapandi.	350. Eruvadi.	381. Jami.
315 Muttupet.	351. Kalikkad.	
316 Vedaranyam.		
317 Pattikottai.		
318 Adirampattam.		
319 Papanasam.		

Population of 177 Towns as defined by the Census of 1881 and 1891 in numerical order.

No.	Names of Towns.	Popu- lation in 1881.	Popu- lation in 1891.	No.	Names of Towns.	Popu- lation in 1881.	Popu- lation in 1891.
1	Madras	405,848	452,518	29	Kurnool	20,329	21,876
2	Trichinopoly	84,449	90,809	30	Panvel	20,172	21,856
3	Madurai	75,807	87,428	31	Chelambaram	19,857	18,640
4	Calicut	57,085	65,948	32	Sreepragaram	19,773	21,632
5	Tanjore	54,745	54,399	33	Guntur	19,646	23,359
6	Nezapattam	53,855	59,221	34	Mannargoody	19,400	20,593
7	Bellary	53,466	53,407	35	Cuddalore	18,992	17,379
8	Salem	50,647	57,710	36	Sravillipootore	18,256	14,443
9	Coimbatore	50,098	56,307	37	Palasecottah	17,994	18,586
10	Cuddalore	34,545	47,355	38	Pesiyacoolam	16,445	16,363
11	Coimbatore	38,967	41,383	39	Chinnai	16,355	18,241
12	Yellore	37,491	44,925	40	Tuticorin	16,281	25,107
13	Coimbatore	37,275	42,548	41	Cochin	15,698	17,091
14	Palghat	36,339	39,481	42	Vaniyambady	15,426	15,833
15	Bunder	35,056	38,309	43	Pondicherry	15,384	18,885
16	Mangalore	32,029	40,922	44	St. Thomas' Mount	15,018	18,137
17	Vizagapatnam	30,291	36,457	45	Koolasekharapatnam	14,973	15,924
18	Cocanada	24,859	41,553	46	Bobbili	14,943	14,408
19	Nellore	27,545	29,396	47	Triplicane	14,378	16,409
20	Tellicherry	26,410	27,196	48	Idandigud	14,182	20,293
21	Cannanore	26,398	25,122	49	Sivagangay	13,522	8,987
22	Ellore	25,092	29,382	50	Ankuppaly	13,541	17,010
23	Rajahmundry	24,555	28,307	51	Trinapatt	13,292	14,242
24	Berhampore	23,609	25,653	52	Palay	12,974	16,940
25	Tinnevely	23,221	24,708	53	Shendannagalam	12,575	13,354
26	Mayavaram	23,044	24,705	54	Ootacamund	12,335	15,053
27	Vizianagaram	22,577	24,881	55	Veersavanallore	12,318	13,951
28	Adoni	22,441	24,242	56	Rajahmoolam	12,021	13,200

Population of 177 Towns as defined by the Census of 1881 and 1891 in numerical order—concl'd.

No.	Names of Towns.	Popu- lation in 1881.	Popu- lation in 1891.	No.	Names of Towns.	Popu- lation in 1881.	Popu- lation in 1891.
57	Tenkasay	11,387	12,881	118	Valangiasam	7,285	7,244
58	Keelakary	11,887	12,396	119	Narsapore	7,184	7,464
59	Saulore	11,856	12,917	120	Cumbum	7,170	5,781
60	Canyalputnam	11,800	11,465	121	Vellam	7,168	8,097
61	Pittapore	11,593	13,791	122	Dharmapoor	7,030	6,939
62	Peddapooram	11,378	13,658	123	Yemmiganore	6,963	9,687
63	Kalladacoorchy	10,936	11,066	124	Hindoopore	6,694	7,905
64	Sivakasi	10,833	12,184	125	Tooragore	6,637	7,467
65	Aroopocottah	10,831	12,678	126	Cundecore	6,601	7,577
66	Parakimedy	10,812	16,390	127	Hurpanhully	6,536	7,842
67	Arcoot	10,718	10,928	128	Proddootore	6,510	6,841
68	Goodiyattam	10,641	18,747	129	Addanky	6,481	7,180
69	Ramnad	10,619	13,619	130	Yadiky	6,469	4,699
70	Amboor	10,390	10,566	131	Pullapatty	6,351	...
71	Wallajahungger	10,387	19,485	132	Tiruvallur	6,242	12,984
72	Sydapett	10,390	5,702	133	Ooravandah	6,205	8,557
73	Hospett	10,219	12,878	134	Pozayur	6,189	14,468
74	Jaggayapett	10,072	9,717	135	Sirtodanallore	6,087	5,914
75	Calasary	9,935	11,754	136	Batputla	6,086	6,028
76	Parvatipore	9,933	10,059	137	Varttiroooco	6,063	7,425
77	Erode	9,864	12,330	138	Alwar Tirumagary	5,956	6,077
78	Kamptee	9,823	10,529	139	Bhavany	5,950	7,341
79	Trinmallee	9,592	12,155	140	Dharmavaram	5,916	6,836
80	Palacudah	9,531	10,367	141	Trichengode	5,889	7,511
81	Viroothoopetty	9,506	14,075	142	Ariyaloor	5,871	6,780
82	Bezwada	9,386	20,741	143	Oosoor	5,869	5,785
83	Parumacody	9,287	10,001	144	Vempully	5,811	5,638
84	Careor	9,245	10,750	145	Chittore	5,809	9,065
85	Ongole	9,200	10,300	146	Ahtoor	5,744	9,285
86	Tiruvallore	9,181	5,023	147	Oodaysarpoiliem	5,703	7,739
87	Trivettore	9,098	7,429	148	Madanapully	5,700	6,627
88	Chirala	9,061	10,581	149	Noozveed	5,657	7,837
89	Nundial	8,997	10,737	150	Poloor	5,649	8,631
90	Krishnagerry	8,855	9,726	151	Mungaherry	5,617	4,426
91	Ambasamoodram	8,770	9,914	152	Chingleput	5,617	6,193
92	Rayadroog	8,766	10,382	153	Ichapore	5,528	5,911
93	Budvill	8,678	5,143	154	Vulliyoor	5,459	4,907
94	Amalapuram	8,623	9,254	155	Goety	5,373	6,065
95	Tadpatry	8,585	10,238	156	Pesoocondah	5,331	6,863
96	Bimlipatam	8,582	9,327	157	Sranganapocote	5,329	5,715
97	Tiroovanthi	8,473	7,907	158	Tiroonageswaram	5,275	5,041
98	Collegaul	8,462	9,346	159	Kamidy	5,260	6,120
99	Devicottah	8,451	9,329	160	Ettiyapooram	5,167	6,321
100	Sivaganga	8,343	8,809	161	Pettocor	5,158	6,135
101	Ahtoor	8,334	9,295	162	Nemacall	5,147	6,341
102	Villoppooram	8,241	7,950	163	Santanacoolam	5,118	5,490
103	Darasannapett	8,230	5,821	164	Pollachy	5,082	5,865
104	Sunkarannarcoil	8,212	8,566	165	Oodamapet	5,061	9,968
105	Novlishawarem	8,002	10,492	166	Genjam	5,007	4,695
106	Venatagberry	7,988	9,623	167	Sirangooppa	5,013	5,478
107	Rasipore	7,969	10,539	168	Kaditry	5,004	6,052
108	Porto Novo	7,823	14,061	169	Anantapore	4,907	6,964
109	Sreevaicoutam	7,781	7,209	170	Jummalnadpogoo	4,848	5,868
110	Poonganore	7,672	5,565	171	Coonor	4,778	6,049
111	Shermadevy	7,624	9,383	172	Oodip	4,449	7,272
112	Trichandore	7,582	7,511	173	Rayachohly	4,367	4,388
113	Palcole	7,510	8,657	174	Voilpand	3,696	4,016
114	Kadayanallore	7,467	8,200	175	Tindivanam	3,535	9,195
115	Vidhachellam	7,347	7,898	176	Amalapuram	3,165	9,254
116	Pettah	7,321	9,642	177	Canigherry	2,869	3,710
117	Dharapooram	7,310	7,680				

DISTANCES BY ROAD FROM MADRAS CITY.

To	By	Distance.	
		M.	F.
Ambar	Ranipet and Vellore	115	0
Bangalore	Ranipet, Palmanair and Kolar	205	7½
Do.	Ranipet, Vanambadi, Krishnagiri and Osoor	314	0
Do.	Ranipet, Gudiyatam, Nayakaneri Ghat and Kolar	203	4
Do.	Ranipet, Palikonda, Soyamagunta Ghat, Palmanair and Kolar	311	0
Bellary	Nagari, Cuddapah and Gooty	318	5
Do.	Ranipet, Chittur, Rayachoti, Tadpetri and Gooty	336	6½
Do.	Ranipet, Palmanair, Kadiri and Anantapur	324	2
Do.	Ranipet, Palmanair, Kolar, Chedalur and Anantapur	332	6½
Berhampore	Nellore, Bezwada and Chicacole	645	5
Bezwada	Nellore, Ongole and Guntur	272	4½
Calcut	Ranipet, Palmanair, Bangalore, Seringapatam and the Tambercheri Ghat	418	7½
Do.	Ranipet, Salem, Coimbatore, Palghat and Malayanpuram	422	4
Cannanore	Bangalore, Seringapatam and the Periyambadi Ghat	408	6½
Do.	Ranipet, Vanambadi, Bangalore, Seringapatam and the Periyambadi Ghat	411	7
Chingleput	Pallavaram	84	7
Chettipore	Nellore, Bezwada, Chicacole and Berhampore	660	0
Chicacole	Nellore, Bezwada and Rajahmundry	546	4½
Chittur	Ranipet and Sairkad	109	6½
Cocanada	Nellore, Ongole and Masulipatam	379	1
Do.	Nellore, Ongole, Bezwada and Rajahmundry	404	6½
Cochin	Ranipet, Salem, Coimbatore, Palghat and Trichur	424	0
Coimbatore	Ranipet, Tirupatur, Manjavadi Ghat, Salem and Erode	308	1
Do.	Ranipet, Tirupatur, Topur Ghat, and Bhavani	312	2
Do.	Ranipet, Topur Ghat, Salem and Bhavani	310	0
Combacoenum	Chingleput, Vikramandi and Pannori	172	6
Cuddalore	Chingleput, Tindivanam and Pondicherry	114	0
Cuddapah	Nagari and Kirlambadi	166	4
Do.	Chittur and Rayachoti	202	1½
Curbam	Nellore, Kalligiri and Kanyagiri	225	6
Do.	Nellore, Singarayakonda and Kanyagiri	236	2
Cuttack	Nellore, Bezwada, Chicacole, Berhampore and Khurdah	762	2
Dindigul	Chingleput, Ulandurpet and Trichinopoly	261	2½
Elore	Nellore, Ongole and Bezwada	311	5½
Erode	Ranipet, Tirupatur, Manjavadi Pass and Salem	247	1
French Rocks	Ranipet, Bangalore and Closepet	288	0½
Do.	Vellore, Bangalore and Closepet	291	1
Ganjam	Nellore, Bezwada and Chicacole	664	5
Gooty	Nagari, Cuddapah and Tadpetri	264	3
Do.	Ranipet, Chittur, Rayachoti and Tadpetri	270	0
Gudiyatam	Ranipet	105	1
Guntur	Nellore, Ongole and Martur	252	4
Do.	Nellore, Ongole and Inkoie	249	7
Hansur	Ranipet, Kolar, Bangalore and Seringapatam	317	1½
Kanpetee	Ongole, Secunderabad and Nirmal	707	6
Do.	Cuddapah, Kurnool, Secunderabad and Nirmal	743	1
Karangali	Chingleput	48	0
Kurnool	Cuddapah and Nandial	289	4
Madura	Chingleput, Ulandurpet, Trichinopoly and Dindigul	301	4
Do.	Chingleput, Ulandurpet and Trichinopoly	281	5
Mangalore	Ranipet, Kolar, Bangalore and Maujabad	428	7½
Do.	Ranipet, Bangalore, Seringapatam and Mercara	448	3½

Distances by Road from Madras City—contd.

To	By	Distance.	
		M.	F.
Masulipatam	Nellore, Ongole and Bapatla	279	3
Do.	Nellore, Ongole and Guntur	300	4½
Do.	Nellore, Ongole and Bezwada	316	8
Mercara	Ranipet, Bangalore and Seringapatam	362	5½
Mysore	Ranipet, Bangalore, Maddur and Seringapatam	294	6½
Nagari	Poonamallee and Tripurur	58	5
Negapatam	Chingleput, Cuddalore and Tranquebar	194	4
Nellore	Sulurpet	107	6
Ongole	Sulurpet and Nellore	184	1
Osoor	Ranipet, Vellore and Krishnagiri	188	3
Palanecottah	Chingleput, Trichinopoly, Dindigul and Madura	407	3
Do.	Chingleput, Trichinopoly and Madura	377	1
Pallavaram	Saint Thomas' Mount	12	0
Palghat	Ranipet, Manjavadi Ghat, Salem, Erode and Coimbatore	358	0
Palmanair	Ranipet	121	5½
Do.	Vellore and Soyamagunta Ghat	126	6
Panniben	Chingleput, Negapatam, Tondai and Ramnad	373	4
Point Calimere	Chingleput, Cuddalore and Negapatam	292	1
Do.	Chingleput, Cuddalore and Mayavaram	233	5
Pondicherry	Chingleput and Killanur	102	1
Do.	Chingleput and Mylan	105	6
Poonamallee	Do.	12	4
Rangur	Ranipet and Palmanair	140	3
Quilon	Ranipet, Coimbatore, Palghat and Cochin	517	2
Do.	Chingleput, Trichinopoly, Madura and Palanecottah	408	5
Do.	Chingleput, Trichinopoly, Dindigul, Gudalur Ghat and Permade	475	0½
Do.	Chingleput, Trichinopoly, Madura and the Ariankavu Ghat	435	0
Rajahmundry	Nellore, Ongole and Bezwada	366	6½
Ramnad	Chingleput, Cuddalore, Negapatam and Tondai	326	4
Ranipet	Sripurambudur	50	8
Sadras	Chingleput	54	3
Salem	Ranipet, Tirupatur and the Manjavadi Ghat	299	4
Do.	Ranipet, Tirupatur and the Topur Ghat	229	5
Samulecottah	Nellore, Ongole, Bezwada and Rajahmundry	302	6½
Secunderabad	Nellore, Ongole, Pondicherry and Hailipamla	390	0
Do.	Cuddapah, Kurnool and Janampet	423	3
Tanjore	Chingleput, Vikramandi and Combacoenum	196	2
Do.	Chingleput, Pondicherry, Chikambaram and Combacoenum	210	6
Tanquebar	Chingleput and Cuddalore	172	2
Tiruvannamalai	Chingleput, Trichinopoly, Madura and Palanecottah	466	0
Do.	Chingleput, Trichinopoly, Madura and the Ariankavu Pass	470	7
Trichinopoly	Chingleput, Ulandurpet and Velkondapur	200	3
Do.	Chingleput, Tindivanam and Golludurpet	218	3
Do.	Chingleput, Pondicherry, Cuddalore and Combacoenum	229	5
Trichur	Ranipet, Manjavadi Pass, Salem, Coimbatore and Palghat	280	1
Vaniambaudi	Ranipet and Vellore	125	4
Vellore	Sripurambudur and Ranipet	94	3
Venkatagiri	Ranipet and Sairkad	110	3½
Viragapatam	Nellore, Ongole, Bezwada, Rajahmundry and Kesimkottu	469	5½
Vizianagaram	Nellore, Ongole, Bezwada, Rajahmundry and Subaram	513	1½

THE CITY OF MADRAS.

This City is the capital of the Presidency, situated in lat. $13^{\circ} 4' 6''$ N., long. $80^{\circ} 17' 23''$ E. The town, with its suburbs, extends 9 miles along the coast, and runs 3½ miles inland, covering an area of about 27 square miles. The boundaries are—Shattacaud, Codan-gyoor, and Yerocancherry on the north; Shembiam, Shirloor, Shembadanbankum, Eluvaram, Kodambankum, Sydapett and Guindy on the west; the Adyar river on the south; and the sea on the east. According to the Census of 1891 Madras contained 452,518 inhabitants—39,742 Christians, 353,997 Hindus, 53,184 Muhammadans, and 595 others.

History.—The native name is Chenraputnam or the city of Chennappa, the brother of the local chief or naick at the time of its foundation. The name Madraputnam seems to have been in use almost from the same date and is the name retained by the English. The origin of this name has been much discussed; "Madrissa," a Mahomedan school, has been suggested, which, considering the date when the name is first found, seems fanciful. "Manda" is in Sanscrit "slow." "Mandarez" was a king of the lunar race. The place was probably called after this king. In March 1639, Mr. Francis Day, Chief of the Settlement at Arnegam, obtained from the representative of the waning power of Vijayanagar, Shree Ranga Royal, Rajah of Chundraghery, a grant of the site of land on which Madras now stands. A factory, with some slight fortifications, was at once constructed; and, indented by favourable terms, a gradually increasing number of natives settled round the building. In 1653, Madras, which had previously been subordinate to the Chief of the Settlement of Bantam in Java, was raised to the rank of an independent Presidency. In 1702, Davood Khan, Aurungzeeb's general, blockaded the town for a few weeks; and in 1741, the Marhattas attacked the place also unsuccessfully. The fort was extended and strengthened in 1743, and by this time the city had already become the largest in Southern India. As early as 1696 some attempt had been made to protect Black Town by a mud wall. In 1701 the necessity of improving this was brought home to the people by the advance of Davood Khan, and a tax was raised for the purpose. From time to time, when danger threatened, this tax was repeated, but in periods of peace it was found difficult to draw contributions from the people; indeed, when in 1684 it was attempted for the fort defence, a riot ensued. The result of these imposts was a masonry wall, or "bound hedge," round the north and west sides of the town, with eleven bastions. Many traces of the wall still exist, and some of the bastions have been converted into police barracks. A monument of this former defence is preserved in the name of the street lying within the line of the wall, which is popularly known as "Wall-tax Road" to this day. In 1746 Labourdonnais bombarded and captured the fort. The settlement was restored to the English two years later by the treaty of Aix-la-Chapelle, but the Government of the Presidency did not return to Madras till 1752. In 1754 the French under Lally occupied Black Town and invested the fort. The siege, which has been fully described by Orme, was conducted on both sides with great skill and vigour. After two months the arrival of a British fleet relieved the garrison, and the besiegers retired with some precipitation. With the exception of the threatened approach of Hyder Ally's horsemen in 1759, and again in 1788, Madras has since the French siege been free from external attack. The town of Saint Thomé, now an integral part of Madras city, was founded and fortified by the Portuguese in 1504, and was held by the French from 1572 to 1674. Sacked by Zoolikar Khan in 1693, it was occupied in 1743 by the English, who expelled the French priests as political emissaries.

Appearance.—Although at first sight the city presents a disappointing appearance, and possesses not a single handsome street, it has several edifices of high architectural pretensions, and many spots of historical interest. Seen from the roadstead, the Fort, the High Court buildings, a row of merchants' offices, a few spires and public buildings, are all that strike the eye. The site is so low that it is difficult to realize that behind the first line of buildings lies one of the largest cities in Asia. Roughly speaking, it consists of the following divisions: (1) Black Town, an ill-built, densely-populated block, about a mile square, within the old city wall, with more or less crowded suburbs stretching 3 miles north of the Cooum River. This is the business part of the town, and contains the banks, customs-house, High Court, and all the mercantile offices. The last, for the most part handsome structures, lie along the beach. On the sea face of Black Town are the pier and the new harbour. Immediately south of Black Town there is (2) an open space with a sea frontage of about two miles, and a depth of three-quarters of a mile, which contains the Fort, Esplanade, Brigade Parade Ground ("the Island"), Government House, and several handsome public buildings on the sea face. (3) West and south of this lung of the city, comes a series of crowded quarters known by various native names—Chintadripett, Throovateeshwarampett, Poothoopank, Royapettah, Kietnam-pett and Mylapore, which bend to the sea again at the old town of Saint Thomé. (4) To the west of Black Town are the quarters of Vepery and Poothoopett, chiefly inhabited by Eurasians; and the suburbs of Egmore, Nungambakum, Chetput, Pursewankum, and Perambore, adorned with handsome European mansions, and their

spacious "compounds" or parks. (5) South-west and south lie the European quarters of Teynampett and Adyar. The city is thus spread over a large area. A very large proportion of the tract of country comprised within the municipal limits of the City of Madras—covering as it does an area of 27 square miles, with 14 villages—consists of the poor rural district, more or less under cultivation, which surrounds the Fort and the native town and suburban villages now incorporated within its limits. This fact explains the recurring difficulties of municipal administration, and the constant inadequacy of its finances for the services to be met over so large an area. The moderate resources furnished by a poor and partly rural population have to be scattered over an area very much larger than that included under the management of the wealthy corporations of Calcutta and Bombay. Efforts have, however, been made by recent legislation to improve the municipal resources. The main thoroughfare of the town is the Mount Road, opened in 1796, which leads from Fort St. George to St. Thomas' Mount. This is a fine street and avenue, but the houses along it for the two first miles are, with a few exceptions, somewhat disappointing. The Cathedral Road, crossing it at right angles, and the Mowbray Road, are also wide and well-laid out; the latter possessing an unequalled avenue of banian trees. The Cooum River falls into the sea within municipal limits. Its course is short, and, except during the north-east rains, the volume of water it carries is insufficient to keep open the discharge into the sea. A backwater is thus formed round "the Island" and skirting the Fort and Government House grounds, whose stagnant condition, aided by the drainage of one or two suburban villages on its banks, has proved at times a serious drawback to the sanitary condition of the immediate neighbourhood. With rare exceptions, however, the bar of sand at the mouth of the river is breached by the early floods of the north-east monsoon, and open communication with the sea then lasts for some months. The Cooum is in communication with the Poolicat backwater, the Cochrane Canal, and with the Adyar river and Southern Canal System, by the junction canal through Saint Thomé. A considerable area is kept open to the west and north by several large tanks, and the two Parks and the Horticultural Gardens give additional breathing space. The People's Park, which contains a small zoological collection, is the principal recreation ground of the city. Among the buildings most deserving of notice, for their architectural features, are the Cathedral, Scotch Kirk, Government House, Pacheappah's Hall, Senate House, Chepauk Palace (Revenue Board), Presidency College, Central Railway Station, combined Telegraph and Post Office, the High Court, Law College, Victoria Hall, the Museum and Theatre, the Bank of Madras and the Y. M. C. A. building, (the only building entirely built of stone). The two churches were built in 1816 and 1818 by Major de Havilland. Both are, in their general outline, Ionic; and in both, the polished Madras choanam work, which has very much the effect of marble, is to be seen in great perfection. Until quite recently, the material for building in Madras consisted of inferior brick plastered, the plaster being moulded to imitate European detail. A trabecated form of Italian, with wooden architraves, was the favourite style. The only two buildings of note, constructed during this period, are the Scotch Kirk and Pacheappah's Hall, the former noteworthy on account of its boldness of conception and the latter for its beauty and purity of design. Since 1804, when stone from Ouddapah and Sholinghur was first introduced for building purposes, the style of the local architecture has been made to approximate to an adaptation of the Hindoo-Saracenic with Arabic. The new Senate House, with the exception of the Byzantine terminations, is wholly in that style. The Chepauk Palace, formerly the residence of the Nawab of Arcot, and now the office of the Board of Revenue, in its restored appearance, is also a striking specimen of this school. The Museum and Theatre is in the Domestic style accentuated with stone and terra-cotta. The principal public statues are those of Sir Thomas Munro, Lord Cornwallis, General Neill, Queen Victoria and Sir T. Muthusawmy Iyer. Fort St. George, commenced in March 1639, by Mr. Francis Day, originally consisted of a factory and other buildings surrounded by a wall, with four slight bastions and batteries, the whole being about 400 yards long by 100 deep. In 1643 it had cost about Rupees 35,000, and was garrisoned by 150 men, the number being reduced a few years later to 26. Between 1670 and 1680 some effort was made to improve and strengthen the position—a necessity forced on the Company by the successive retirement and encroachment of the sea, by the presence of the French at Saint Thomé and by the threatening advance of Savajee. Saint Mary's, the first English church in India, was commenced in 1678, and finished in 1680. In 1703 the Fort bore its first attack, when Davood Khan blockaded it for three months. In 1723 the Mint was built within its walls; and in 1740 Mr. Smith submitted a scheme for making the Fort defensible, and for doubling its enclosed area. This was partially carried out, when Labourdonnais sat down before the place, and took it after a short bombardment in 1740. "When, three years later, the English re-entered the Fort they found it greatly improved, the glacis to the north had been made, and the bastions and batteries enlarged. Mr. Robins was now deputed to complete the French work; he adopted Mr. Smith's plans, and for two years 4,000 labourers were continuously employed. Mr. Robins formed the glacis to the west, deepened the ditch, enlarged the old bastions, formed four new ones to the west, to include the new ground taken up on that side, and added new batteries, so that in 1758, when the French returned under Lally, the place, although far from perfect, was fit for Fagott and Lawrence to defend. Immediately after the siege, works were continued under Mr. Call and Colonel Ross, till, in 1757, the Fort was completed, very much as

it now stands. Although suitable for the purpose for which it was originally designed, it is not tenable against modern artillery, and its walls in many places are in disrepair. Within it are nearly all the principal Government offices—the Secretariat and Council Chamber, the Military headquarters, arsenal and barracks. The arsenal contains many trophies of the wars in which the Madras Army has been engaged. In St. Mary's church are buried the missionary Schwartz, Sir Thomas Munro, Sir Henry Ward and Lord Hobart. The most important offices of the Presidency and the headquarters of almost every department are located in Madras.

Climate, &c.—Madras is not ordinarily an unhealthy town, either for Natives or Europeans. Its sea-breeze and dry soil appear to more than compensate for the lowness of the site. The temperature is high all the year round, but there are fewer sudden alternations of heat and cold than in most places in India. The mean temperature in the shade ranges between 74° and 82° F.; the extremes being 67° in January and 93° in June. The death-rate averages 40 per thousand per annum. It usually increases during the cold and rainy seasons, and is at its minimum during the dry hot months of April, May and June. The population is liable to periodical visitations of cholera and small-pox. Elephantiasis and leprosy are endemic diseases on the coast-line; the former is generally seen in the form known as "Cochin" or "elephant leg." The land rises slightly as the distance from the sea increases, but in no part of the municipal limits is the elevation more than 24 feet above the sea, while in many thickly populated neighbourhoods the levels are so low as to offer serious obstacles to drainage. The average rainfall over the town area is nearly 48 inches in the year. The chief outlets for the discharge of excessive rainfall are the Cooum River, the main drain of Black Town, and two minor channels between the Cooum and Saint Thome. The heaviest rainfall usually occurs during the north-east monsoon, as much as 18 inches having been known to fall within 24 hours. The locality of the town is liable to prolonged periods of drought as well as to heavy floods.

NEIGHBOURING PLACES OF RESORT.

The following notes give some particulars regarding certain places of resort near to the City. *Red Hills.*—The native name of this locality is Coil Mathavaram. The village lies in a north-westerly direction about 10 miles distant from Madras. The English name is probably derived from the colour of the soil and the undulating appearance of the country, as there are no hills here in the ordinary acceptation of the term. A large lake was the centre of attraction in former times, and in its vicinity were several houses belonging to inhabitants of Madras. The aspect of the place has now, however, entirely changed since it has become the fountain-head of the Madras Water-works. Before railroads made it an easy matter to go for change of scene and air to Bangalore, the Nilgiris, or Shevaroya and other outlying salubrious stations, the Red Hills and Ennore had strong attractions for the citizens of Madras. They were glad occasionally to escape from the heat and dust of the City and to enjoy the fresh breezes, boating, bathing, and other amusements available at these two places. A few gentlemen even resided permanently there, coming into Madras during the day for business and relaxing at night. *Ennore.*—This place is about 1½ miles from the Fort in a northerly direction, and may be reached either by a boat plying over the Buckingham Canal, or by the ordinary carriage road through Tondiarpet and Telveterre. Its Tamil name is Chittivallam. Its chief attraction is a large salt-water lake in which visitors bathe, fish and sail. It has been the scene of many regattas. The gayest time that Ennore has known was perhaps when Sir Henry Pottinger was Governor of Madras. He had a great liking for the place, and built there a commodious bungalow for his own use, which he generally occupied during the hot season. Madras society then frequently visited the place, and the Ennore Club House was seldom unoccupied by its members, who were always notable for their hospitality. Since then, and the opening of the railway, the tide of fashion ebbed away from Ennore and thence assumed their old state of comparative quiet. The lake contains excellent fish and oysters, and sale of a very superior quality is gathered from numerous pens, situated close to the creeks or inlet from the sea; the crabs are large and clear. It is the best produced in the Presidency and is shipped in large quantities to Calcutta and other ports. Further north lie Poothoornik and Chintamani. The latter place contains the remains of a Hindu temple almost entirely embedded in sand, and the former some large plantations of casuarina belonging to private individuals. *Poolicat.*—This village is an old Dutch settlement formed about 1604. It is chiefly inhabited by Lubbays and low-caste Hindus. The wealthier inhabitants carry on an extensive trade with Singapore and Malacca, and the common people are chiefly fishermen. Scarcely any trace is left of the old Dutch fort, but the secret burial-ground, preserved from decay by Sir C. Trevelyan when Governor of Madras, contains many well-cut tombstones, some of them nearly 300 years old. Roman Catholics resort to this place in great numbers on certain fast days. The distance from Madras is by canal 25 miles. Visitors at Ennore make excursions to Poolicat by boat, a pleasant journey of five or six hours. The lake, which lies between Coromandel and Poolicat, named after the latter place, is a beautiful expanse of water, about 17 miles in length and from 2 to 11 in breadth.

Coromandel.—This retreat is separated from Poolicat by the lake just named and is bounded on the east by the sea. It is a very pleasant place, and, like Ennore, is visited during the hot season. The etymology of the name of this place has been variously explained, but it appears to be a corruption of karimandal (black sand), the black sand so extensively used in former days in public offices and by the people, instead of blotting paper. "Coromandel," as applied to the coast, is derived from Chodamandalam, i.e., the region of the Cholas, an ancient dynasty, who at one time inhabited this part of India. There are a few houses here furnished and favourably situated, which may be occupied on payment of a monthly or daily rent. The population consists almost entirely of low-caste Shoodras, Pariahs and Lubbays, numbering in all above 3,000. *Little Mount.*—About four miles south of St. George's Cathedral and near the Marmelong bridge is a spur forming what is familiarly known as the Little Mount, where, tradition says, St. Thomas, the Apostle of India, was martyred. This, however, appears to be problematical. On the Little Mount stands a Roman Catholic Church, where a festival in connection with it is annually celebrated. A great throng of people, composed of the middle and lower classes, generally collects to witness the usual church processions, &c., which appear to cause great excitement among the rabble. Under the arches of the Marmelong bridge may be observed various groups of excursionists, who make this their temporary abode until the close of the festival, which, as a rule, lasts for a period of ten days. There is not, however, anything historical attaching to the place, and beyond the festival above referred to, it is of little or no importance. *Guindy.*—A little further south lies Guindy, which may be reached by a short drive from the Marmelong bridge. At Guindy is the Governor's country residence. It is in many respects superior to the Government House at Madras, and owes its modern form to Lord Elphinstone. The park surrounding Government House is very extensive and admirably laid out. A broad and well-formed road runs direct from the main entrance, which presents the facade to full view. At Guindy is the Madras Race Course, one of the best in Southern India, and here is also the principal meet of the Madras Hounds. *St. Thomas' Mount.*—Passing over the Marmelong bridge and turning to the right, a drive of 3 miles along a well-laid out road, beautifully shaded by an avenue of banyan trees, will bring the visitor to St. Thomas' Mount, familiarly known as The Mount. This is an isolated cliff of green stone and granite about 220 feet above the level of the sea. This station is intended for British troops, and contains some very handsome buildings—among them the various barracks for the Artillery, &c. There are also a well-built Protestant church, called St. Thomas', and a Wesleyan and two Roman Catholic chapels. These are on the plain. The summit of the Mount is also crowned by an old Roman Catholic church, called the "Expectation of the Blessed Virgin." The building, erected in 1547, measures 109 feet by 78 and belongs to the Armenian Catholics. Behind the altar of this church is a curiously carved stone cross with a very ancient inscription which Dr. Burnell refers back to A.D. 800; it is attributed to Nestorians. Translated into English, this inscription reads:—"Who believes in the Messiah and in God above, and in the Holy Ghost, is in favour with him who bore the cross." The Mount may be ascended for a general panoramic view of the cantonment and parade-ground of the artillery, which is always quartered here. The ascent is made by a flight of some 200 steps. There is also here a flagstaff—a land-mark for vessels at sea standing in for Madras from the south. *Poonamallee.*—This sanatorium for British troops is situated about 13 miles south-west of Madras. It can be reached in about two hours' drive along a well macadamised road, or by rail via Avadi. The station is generally a healthy one. The permanent European population of the place are chiefly pensioners. There is a Cantonment Magistrate's and a District Moonsiff's Court here. A large and handsome hospital has been recently erected at the station. *Marellipore.*—The city of the great Bali, known familiarly to the English as the Seven Pagodas, is situated about 35 miles south of Madras and about 5 north of Sadras. It is one of the most interesting, and to archaeologists one of the most important spots of Southern India. The antiquities of the place may be divided into three groups—(1) the 5 Rathas to the south of the village, belonging probably to the latest Buddhist period; (2) the cave temples, monolithic figures, carvings, and sculpture's west of the village, probably of the fifth or sixth century A.D., (these contain some marvellous reliefs, ranking with those of Ellora and Elephanta); (3) the more modern temples of Vishnu and Shiva, the latter being washed by the sea. In the neighbourhood there is a Brahmin village but no travellers' bungalow, and supplies are scarce. A visit to this place will well repay those who take an interest in mythological and antiquarian subjects. The journey can be made in a few hours with ease and comfort by the Buckingham Canal. *Sadras.*—Sadras, which can also be reached by the same canal, is an old Dutch settlement formed in the year 1647. It is situated on the coast and must have been, during its occupation by the Dutch, a very imposing place and flourishing town, but now it consists merely of a few houses and a native village of no importance. The fort is in a state of ruin, but enough of the fortifications remain to show the great strength of the masonry and the plan of the place. The monuments of the dead which it contains are an interesting subject of study. The former official residence of the Governor is now converted into a travellers' bungalow. It is rather a curious bomb-proof building, consisting of a hall with rooms on either side and out-offices in close proximity, the whole forming a square of no considerable dimensions. A short way off from this place stands the Governor's garden-house, a quaint but splendid edifice with towers, elevated terraces and

curious arches. It is in a dilapidated state, and portions of it have fallen to the ground. There are traces of a well-laid out garden and splendid tanks and other objects of interest about the place. *Covelong*.—In this connection Covelong, about 20 miles south of Madras, may also be mentioned. It was one of the earliest European settlements and formerly a place of some strategical importance. Covelong possesses a Roman Catholic church, almshouse and orphanage. The salt pans to the west of the village are large and there is some export trade in this article. Excellent oysters are found here. The inhabitants are chiefly fishermen and salt-manufacturers.

MADRAS MUNICIPAL COMMISSION.

GOVERNED BY MADRAS ACT I OF 1884 AS AMENDED BY ACTS VII OF 1884,
II OF 1892 AND II OF 1899.

OFFICE—No. 22, Erra Balu Chetti Street, Black Town.

The earliest measure of municipal government consisted of the appointment of watchmen and the imposition of a scavenger cess in 1678. At various periods small cesses on trades and commodities appear to have been levied for town purposes, but whether at any time the quit-rents were directly devoted to similar objects is not clear. The "Conicopolis Fund" was assigned in 1735 for the maintenance of bridges and roads, and a little later this was augmented by the profits on public lotteries. From 1688 the Mayor and Corporation had control of municipal work and funds. In 1793 an Act allowing the imposition of municipal taxes was passed; and in 1798 a committee was appointed for the better administration of the town. Rules for markets and public conveyances and a provision tariff were drawn up by this body, and at the same time a portion of the excise revenue was devoted to municipal purposes. No trace of further municipal legislation is to be found till 1841; but since that date there have been numerous enactments on the subject. Municipal Acts were passed in 1856, 1865, 1867, 1871, 1878 and 1884. In 1867 the principle of representation was first asserted. At present the annual income of the city from taxation is about 10½ lakhs of rupees, or a general incidence, including tolls, of Rs. 2-4-7 per head of the population—not an excessive charge when it is considered that this has to provide for the sanitation of about 500,000 inhabitants, spread over 27 square miles, to maintain and light some 276 miles of road, to furnish pure drinking water, to contribute to schools and hospitals, and to provide a system of vaccination, &c. The Commission consists of a paid President with other officers, and 32 honorary Commissioners, three-fourths elected and one-fourth nominated by the Governor in Council. Details of the Commission, with rules, bye-laws, &c., are here given.

The Hon'ble Lieut.-Colonel Sir George Moore, Kt., C.I.E.—President.

Muhammad Sufdar Hussain Sahib Bahadur, M.R.A.S., F.L. INST., (Provincial Civil Service), Revenue Officer.

Samuel Loane, Esq., M.I.M.E., Engineer.

Captain J. W. Cornwall, M.A., M.D., B.Sc., (CANTAB), F.L.S., I.M.S., Health Officer.

Commissioners.

No. 1 Division.—H. Ormerod, Esq.; M.R.Ry. P. Tyagaraya Chetti Garu; M.R.Ry. P. M. Appasawmy Pillay Avergal; M.R.Ry. R. N. Pragasa Mudaliar Avergal.

No. 2 Division.—M.R.Ry. Salla-Gurusawmy Chetty Garu; M.R.Ry. C. S. Rajaratnam Mudaliar Avergal; Cowasjee Eduljee, Esq.; M.R.Ry. M. Venkataraniyah Chetty Garu; M.R.Ry. P. M. Sivagnana Mudaliar Avergal.

No. 3 Division.—Haji Muhammad Abdul Hadi Badsha Sahib; M.R.Ry. P. Subramania Iyer Avergal; M.R.Ry. N. Appundaram Pillai Avergal; Muhammad Sheriff, Khan Bahadur; M.R.Ry. Lodd Govindas Garu.

No. 4 Division.—E. H. Elliot, Esq.; Mir Muzheruddin Sahib Bahr.; D. A. McCready, Esq.

No. 5 Division.—M.R.Ry. V. Varadappa Nayudu Garu; M.R.Ry. Dewan Bahadur V. Krishnama Chariar Avergal; M.R.Ry. W. S. Venkataramanulu Naidu Garu; M.R.Ry. C. Sankara Nair Avergal.

No. 6 Division.—N. Subrahmanyam, Esq.; E. S. Reesman, Esq.; M.R.Ry. M. K. Lakshmana Chariar Avergal; W. D. Smith, Esq.

No. 7 Division.—Major F. J. Crawford, I.M.S.; The Hon'ble Mr. Hardley Norton; M.R.Ry. P. Rangiah Naidu Garu; M.R.Ry. G. Subramania Iyer Avergal.
No. 8 Division.—M.R.Ry. V. C. Desika Chariar Avergal; M.R.Ry. M. Panithavelu Mudaliar Avergal; Lieut.-Col. G. L. Walker, I.M.S.

Officers.

M.R.Ry. V. Devasikamoney Pillay, Ag. Assistant Mechanical Engineer, Water Works.
" T. S. Venkateswariah, Superintendent, New Drainage Works.
" T. S. Venkateswariah, Supervisor, South Range, (on other duty).
" S. Babu Rao, D.A., M.I.S.E., F.R.S.E., Ag. Supervisor, South Range.
" V. Manicka Pathar, Supervisor, in charge of Roads.
Mr. D. A. Muller, Supervisor, Central Range.
M.R.Ry. C. Ramadoss Naidu, Supervisor, North Range.
" P. Venkataaswamy Naidu, Sanitary Inspector, 1st Division.
" P. V. Moothiapillay, Sanitary Inspector, 2nd Division.
" M. Parthasarathy Moodelliar, Sanitary Inspector, 3rd Division.
" A. Chockalingam Pillay, Sanitary Inspector, 4th and 5th Divisions.
" V. Bashiam Moodelliar, Sanitary Inspector, 6th Division, (on other duty).
" M. S. Shanmugasundram Pillay, Ag. Sanitary Inspector, 6th Division.
" K. D. Subramania Iyer, Sanitary Inspector, 7th Division.
" S. Babu Rao, D.A., M.I.S.E., F.R.S.E., Sanitary Inspector, 8th Division, (on other duty).
" S. Parankusam Naidu, Ag. Sanitary Inspector, 8th Division.
Mr. B. Tavagaram, Superintendent, Revenue Department.
" J. H. Waples, do. do.
M.R.Ry. T. Singara Moodelliar, S.A., Manager.

Municipal Divisions.

1st Division.—Bounded on the North by the Northern limit of the jurisdiction of the High Court at Madras; on the South by the line of the Black Town Wall; on the East by the Sea; and on the West by Cochrane's Canal.

2nd Division.—Bounded on the North by the line of the Black Town Wall; on the South by Cochrane's Canal; on the East by Portuguese Church, Vardamuttiappan and Irusappa Maistri Streets, and a line from the South end of Irusappa Maistri Street across the Thieving Bazaar Esplanade towards the South and continued to Cochrane's Canal; and on the West by Cochrane's Canal.

3rd Division.—Bounded on the North by the line of the Black Town Wall; on the South by Cochrane's Canal; on the East by the Sea; and on the West by Portuguese Church, Vardamuttiappan and Irusappa Maistri Streets, and a line from the South end of Irusappa Maistri Street across the Thieving Bazaar Esplanade towards the South and continued to Cochrane's Canal.

The Port and its glacis being excluded from these limits.

4th Division.—Bounded on the North by the Northern limit of the jurisdiction of the High Court at Madras; on the South by the Elephant Gate Bridge Road, D'Mellow's Road, Strahan's Road and Coonoor Road; on the East by Cochrane's Canal; and on the West by the Western Limit of the jurisdiction of the High Court at Madras.

5th Division.—Bounded on the North by Strahan's Road, D'Mellow's Road and Elephant Gate Bridge Road; on the South and East by the Coonoor and Cochrane's Canal; and on the West by the Brick-kiln Road, Lunatic Hospital Road, Pathala Ponniamman Cowl Road and Flower's Road, and a line continued across the Spur Tank from the Southern end of Flower's Road towards the South to the Coonoor.

6th Division.—Bounded on the North by Coonoor Road and Namasivaya Chetti Street; on the South by Peter's Road, Mount Road, Nungambakam Road and Codambakam Road; on the East by the Brick-kiln Road, Lunatic Hospital Road, Pathala Ponniamman Cowl Road and Flower's Road; a line continued across the Spur tank from the Southern end of Flower's Road towards the South to the Coonoor, the Coonoor, the road leading from Harris Bridge to the Mount Road, the Mount Road, General Patter's Road, Wood's Road and Westcott's Road; and on the West by the Western limit of the jurisdiction of the High Court at Madras.

7th Division.—Bounded on the North by the Coonoor and Cochrane's Canal; on the South by the Ice House Road and Peter's Road; on the East by the Sea; and on the West by Westcott's Road, Wood's Road, General Patter's Road, Mount Road, Road from Mount Road to Harris Bridge and the Coonoor.

8th Division.—Bounded on the North by the Ice House Road, Peter's Road, Mount Road, Nungambakam Road and Codambakam Road; on the South by the South bank of the Adyar River; on the East by the Sea; and on the West by the Mailapur Tank.

Election of Commissioners.

In order to be qualified to be elected a Commissioner, a person must

- be of the male sex;
- have completed his twenty-fifth year;
- be acquainted with the English language;
- be resident in the City of Madras or within two miles of the limits thereof; and must
- have paid for the year preceding that in which the election takes place, taxes due under this Act, in respect of such year, to the aggregate amount of not

less than one hundred rupees, or have been, for the six months preceding the year in which the election takes place, the occupier, as owner, tenant or mortgagee, of a house assessed at a monthly rental of not less than Rs. 100.

And, further, in order to be qualified to be elected or nominated a Commissioner, a person must not be at the date of the election or nomination

- (f) a Commissioner or officer or servant holding office under this Act or a Presidency Magistrate;
- (g) a person who has been sentenced by any Court to imprisonment (being imprisonment not inflicted in default of payment of a fine), whipping or transportation, which sentence has not been annulled, unless the Governor in Council has directed by an order which he is hereby empowered to make if he shall see fit, that such sentence shall not operate as a disqualification;
- (h) a person who has been convicted of an offence under section 18, provided that such conviction has not been annulled;
- (i) an uncertificated bankrupt or undischarged insolvent;
- (j) a person interested, otherwise than as a shareholder in a joint-stock company, in any contract or work made with, or done for, the Commissioners.

When an undivided Hindu family or a company has fulfilled the conditions prescribed in clause (e) of this section, only one member thereof shall be eligible as representing such family or company to be elected a Commissioner.

Of the thirty-two non-official Commissioners, three-fourths shall, unless the Governor in Council otherwise directs, be appointed by election: Provided that the number so appointed shall not exceed three-fourths. The Commissioners not appointed by election shall be nominated by the Governor in Council.

A Commissioner nominated under this section need not be a resident in the division for which he is nominated.

The non-official Commissioners appointed by election shall be elected for the several divisions of the City by voters qualified as follows:—

In order to be a qualified voter under this section, a person must

- (a) be of the male sex;
- (b) have completed his twenty-first year;
- (c) reside within the division for the Commissioner of which he votes, and have paid for the year preceding that in which he votes, taxes, under this or any previous Act due in respect of such year, to the aggregate amount of not less than Rupees twenty-five; or
- (d) have paid for the year preceding that in which he votes, house-tax to an amount not less than twenty-five rupees in respect of immovable property belonging to him situate in such division; or
- (e) have been, for the six months preceding the year in which the election takes place, the occupier as owner, tenant or mortgagee of a house in the division for which he desires to vote, assessed at a monthly rental of not less than twenty-five rupees; or
- (f) reside within the division for the Commissioner of which he votes, and be a graduate of some University in the United Kingdom, or British Colony or India.

And he must not have been convicted of an offence under section 18 (a).

A person owning immovable property in more divisions than one may vote in each division in which he possesses the necessary qualification.

Tax on Arts, Professions, Trades, and Callings.

This tax is payable in two equal moieties half-yearly after the person liable to pay it has exercised any of the trades, &c., specified in the following Schedule A, for sixty days in the half-year.

Non-payment of the tax within fifteen days from the date of service of notice renders the defaulter liable, by prosecution before a Magistrate, to a fine not exceeding twice the amount of tax due, besides the payment of the tax, the cost of service of notice, and such other costs as may be awarded by the Magistrate.

Every member of a firm or partnership, or of an undivided Hindu family, shall be personally and separately liable.

Persons coming under several designations or classes are chargeable under any one of such designations or classes on their aggregate income from all such sources. Such persons shall not be entitled to exemption on the ground that the income from each or all of such professions singly is less than that qualifying for taxation in Class VII of Schedule A; provided the total income from all such incomes aggregates Rupees one hundred per mensem or more.

SCHEDULE A.

CLASS I.

Yearly.

- (A)—Joint-Stock Companies and other Companies carrying on any trade or business having gain for its object, or as Benefit Societies, and the capital of which exceeds 20 lakhs of rupees 500

Amended by Madras Act II of 1892.

Yearly.

- (B)—Companies of any of the descriptions mentioned in Division (A) of this class, the capital of which exceeds 10 lakhs, but does not exceed 20 lakhs of rupees 350
- All persons holding any office or appointment, public or private (not being a military profession or calling), or employed in any capacity upon a salary of Rs. 5,000 a month or upwards 350
- (C)—Companies of any of the descriptions mentioned in Division (A) of this class, the capital of which is more than 5, but does not exceed 10 lakhs of rupees 200
- (D)—Companies of any of the descriptions mentioned in Division (A) of this class, the capital of which is more than 2, but does not exceed 5 lakhs of rupees 150
- Provided that any Company described in Division (A), (B), (C), or (D) of this class, the head office or a branch or principal office of which shall not be in Madras, and which shall show that its gross income received in or from Madras shall not in the year immediately preceding the year of taxation have exceeded the sum of
- Rs. 25,000, shall pay only Rs. 250; Rs. 5,000, shall pay only Rs. 50; " 15,000, " 150;
- and that if any such Company shall show that such gross income has not exceeded Rupees 2,500, such Company shall be exempt from taxation.
- Provided also that whenever a Joint-Stock Company has an office, agent, or firm to represent it for the purpose of carrying on business in the City, such office, agent, or firm shall be liable for the taxes payable under this Schedule.
- All persons holding any office or appointment, public or private (not being a military profession or calling), or employed in any capacity, whose salary amounts to Rupees 3,000 a month and is less than Rupees 5,000 250
- Merchants, Bankers, Sowcars, Contractors, Ship or Boat Owners, Traders, Auctioneers, Commission Agents or any Agents, Gunastahs or Servants in charge of the business of the aforesaid persons when the principals are non-resident.
- Editors or Proprietors of Newspapers
- Keepers of any Warehouse or Produce Depot
- Dubashes, Brokers or other persons employed in the transfer, sale or purchase of Imports and Exports, or in the transfer, sale or purchase of Securities, Shares or Bills of Exchange, or in procuring freight
- Practising Barristers, Attorneys-at-Law, Proctors, Notaries Public, Pleaders or Vakils
- Practising Physicians, Surgeons, Dentists, Architects, Civil Engineers
- Owners or Farmers of Markets, Hotel-keepers, Lodging or Boarding House-keepers, Shop-keepers
- Owners of any Printing Press, or Press for Cotton, Jute, Hides or other materials, of any Coffee-cleaning Establishment, Mill or other industry
- Professional Artists, Artizans, Manufacturers, Painters, Photographers, Actors, Musicians, Dancers, Horse-dealers, and Dealers of every description not specified above
- CLASS II.
- Companies of any of the descriptions mentioned in Class I, the capital of which is more than 2, but does not exceed 5 lakhs of rupees—subject to the provisions hereinbefore provided for Companies by this Schedule 100
- All persons holding any office or appointment, public or private (not being a military profession or calling), or employed in any capacity, whose salary amounts to Rupees 2,000 a month and is less than Rupees 3,000
- Merchants, Bankers, Sowcars, Contractors, Ship or Boat Owners, Traders, Auctioneers, Commission Agents or any Agents, Gunastahs or Servants in charge of the business of the aforesaid persons when the principals are non-resident, not assessed under Class I
- Editors or Proprietors of Newspapers not assessed under Class I
- Keepers of any Warehouse or Produce Depot not assessed under Class I
- Dubashes, Brokers or other persons employed in the transfer, sale or purchase of Imports and Exports, or in the transfer, sale or purchase of Securities, Shares, or Bills of Exchange, or in procuring freight, not assessed under Class I
- Practising Barristers, Attorneys-at-Law, Proctors, Notaries Public, Pleaders or Vakils, not assessed under Class I 150
- Practising Physicians, Surgeons, Dentists, Architects, Civil Engineers, not assessed under Class I
- Owners or Farmers of Markets, Hotel-keepers, Lodging or Boarding House-keepers, Shop-keepers, not assessed under Class I
- Veterinary Surgeons, Builders, Land or Marine Surveyors, Practising Licentiates of Medicine, Apothecaries
- Owners of any Printing Press, or Press for Cotton, Jute, Hides or other materials, of any Coffee-cleaning or other Establishment, Mill or other industry, not assessed under Class I
- Professional Artists, Artizans, Manufacturers, Painters, Photographers, Actors, Musicians, Dancers, Horse-dealers, and Dealers of every description not specified above, and not assessed under Class I

CLASS III.	Yearly.
Companies of any of the descriptions mentioned in Class I, the capital of which is more than 1 lakh, but does not exceed 2 lakhs of rupees—subject to the provisions hereinafter provided for Companies by this Schedule	50
All persons holding any office or appointment, public or private (not being a military profession or calling), or employed in any capacity, whose salary amounts to Rupees 1,000 a month and is less than Rupees 2,000	
Merchants, Commission Agents or any Agents, Grocers and Servants in charge of the business of the aforesaid persons when the principals are non-resident, Boat-owners, Traders, Auctioneers, not assessed under Class I or Class II	
Dubashes, Bagpans or other persons employed in the transfer, sale or purchase of Imports or Exports, or in the sale, transfer or purchase of Securities, Shares or Bills of Exchange, or in procuring freight, not assessed under Class I or Class II	
Editors or Proprietors of Newspapers, not assessed under Class I or Class II	
Hotel-keepers, Lodging or Boarding House-keepers, Shop-keepers, Owners of any Printing Press, or Press for Cotton, Hides or other materials, of any Coffee-plantation or other Establishment, Mill or other industry, not assessed under Class II	75
Professional Artists, Artisans, Manufacturers, Painters, Photographers, Actors, Musicians, Jockeys, Horse-dealers, and Dealers of every description not specified above, and not assessed under Class I or Class II	
Practising Barristers, Attorneys-at-Law, Pleaders, Notaries Public, Pleaders or Vakils, not assessed under Class I or Class II	
Veterinary Surgeons, Builders, Land or Marine Surveyors, Practising Dentists of Medicine, Apothecaries, not assessed under Class II	
Hakims, Vaidias or other such Native Medical Practitioners	

CLASS IV.	Yearly.
All Companies not herein before provided for—subject to the provisions provided for Companies by this Schedule	
All persons holding any office or appointment, public or private (not being a military profession or calling), or employed in any capacity, whose salary amounts to Rupees 750 a month and is less than Rupees 1,000	85
All other persons described in, but not assessed under, Class III	

CLASS V.	Yearly.
All persons holding any office or appointment, public or private (not being a military profession or calling), or employed in any capacity, whose salary amounts to Rupees 500 a month and is less than Rupees 750	90
All other persons described in Class III, but not assessed under that class or Class IV	

CLASS VI.	Yearly.
All persons holding any office or appointment, public or private (not being a military profession or calling), or employed in any capacity, whose salary amounts to Rupees 200 a month and is less than Rupees 500	10
All other persons described in Class III, but not assessed in that class or in Class IV or Class V	

CLASS VII.	Yearly.
All persons holding any office or appointment, public or private (not being a military profession or calling), or employed in any capacity, whose salary amounts to Rupees 100 a month and is less than Rupees 200	5
All other persons described in Class III, but not assessed in that class, or Class IV, or Class V, or Class VI	

Tax on Salaries of Persons exempted from payment under the foregoing Schedule.

Not to exceed one-half percent, upon salaries exceeding one hundred rupees per mensem. The procedure as to the collection and payment of this tax is the same as that above stated under "Tax on Arts, Professions, Trades and Callings."

Tax on Buildings and Lands.

The Commissioners may impose an annual tax upon all buildings and lands, excepting light-houses, public piers, wharves, jetties, and all other works connected with the Harbour of Madras, all places set apart for public worship and either actually so used or used for no other purpose, and all burial and burning grounds.

Such tax shall not exceed 10* per centum of the annual value of the property on which it is imposed.

The President may, in lieu of such tax, levy upon any lands unappropriated to any building, or occupied by native huts with their appurtenances, a fixed annual tax not exceeding four rupees for every ground of such lands.

The tax shall be payable by the owners of the said buildings and lands in two equal moieties.

* This maximum rate is now levied.

The moiety for each half-year shall be payable within fifteen days after the commencement of such half-year.

The President shall exempt from tax any building or land, the annual value whereof is less than fourteen rupees, if it be the owner's sole property liable to tax under this Act.

The gross annual rent at which a building or land might reasonably be expected to let from month to month or from year to year, shall, for the purposes of assessment under this Act, be deemed to be the annual value of such building or land.

The value of a building or land so estimated shall not include the value of any machinery contained therein or thereon.

The President shall give public notice of a day or days, not being less than twenty-one days from the publication of such notice, when he will proceed to revise the said valuation and measurement and assessment; and in all cases in which any property is for the first time assessed, or in which the assessment of any property is increased, he shall give special notice thereof to the owner or occupier of such property.

Such special notice shall, in the case of an increased assessment, state the grounds of the increase.

All complaints against any valuation or measurement and assessment shall be made to the President by application in writing left at the office of the Commissioners eight days before the day fixed in the said notice for the revising of the said valuation or measurement and assessment, and shall be dealt with as an application for revision.

When any building has been vacant for thirty consecutive days in any half-year, the President shall remit so much, not exceeding one moiety of the tax due for that half-year, as is proportionate to the number of days during which such building has been vacant, if the owner of such building, or his agent, has given to the President notice in writing that such building is vacant.

The period in respect of which the remission is made shall be calculated from the date of the delivery of such notice to the President, and every such notice shall expire with the half-year during which it is so delivered, and shall have no effect thereafter.

When any building is built, re-built or enlarged, the owner shall give notice thereof in writing to the President within fifteen days from the date of completion of such building, re-building or enlargement, or from the date of occupation of such building, whichever date happens first.

The owner of any such building who omits to give such notice shall be liable to a fine not exceeding fifty rupees.

When any building is demolished, the owner thereof shall give notice in writing to the President of the completion of such demolition, and until such notice is given, such owner shall be liable, at the discretion of the President, to payment of all taxes which would have been leviable had such building not been demolished.

Payment for occupation of Municipal Lands.

Whenever any land belonging to the Commissioners is occupied by persons whose occupation has not commenced with the permission of the President, such money payments as the President may from time to time determine, may be required and levied from such persons in respect of such occupation.

The President may from time to time let, on lease for a term not exceeding three years any open land, or any portion thereof, on such terms and conditions as he may deem proper, with liberty to the lessees to exercise all or any of the powers conferred upon the President by this section.

Water Tax.

An annual tax is levied upon all buildings and lands, except those exempted from "Tax on Buildings and Lands" above referred to, at such rate not exceeding 4 per centum upon the annual value thereof, within the populous parts of the city, and upon all other buildings and lands which are within 150 yards of a stand-pipe, fountain, reservoir or pump of drinking water supplied by the Commissioners, and not exceeding 2 per centum on the annual value thereof elsewhere as appears to the Commissioners sufficient for the purpose. The provisions for the assessing and collection of this tax are the same as those for the "Tax on Buildings and Lands." Property of less than 14 rupees annual value is exempt if it be the owner's sole property liable to tax under the Act.

Lighting Tax.

Subject to similar exemption an annual tax is leviable upon all buildings and lands at a rate not exceeding 2 per cent. of the annual value thereof. The provisions for the assessing and collection of this tax are the same as those for the "Tax on Buildings and Lands."

Tax on Vehicles with Springs and on Animals.

This tax is levied at rates specified in the following Schedule B on the vehicles and animals therein mentioned. It is paid half-yearly for each half of the year and becomes due when any such vehicle or animal has been in possession or custody or control of any person for thirty days, kept or let out for hire or used within the city.

The tax is not imposed on—

- (a) gun carriages, ordnance carts or wagons, cavalry horses or any vehicles or animals belonging to the Government;

(b) vehicles and animals belonging to the Commissioners;

(c) animals exempt from Municipal tax under section 25 of "The Indian Volunteers Act, 1869";

(d) vehicles and animals belonging to members of the Town Police and officers of the Municipality employed on out-door duties not exceeding one vehicle and two animals for each such officer;

(e) vehicles and animals kept solely for sale by builders and dealers; or vehicles and animals which have not during the half-year been used.

Every owner or person having the charge of a vehicle or animal liable to tax who omits to obtain a license shall be liable to a fine not exceeding fifty rupees, and shall also pay the amount of the tax payable by him in respect of such vehicle or animal.

SCHEDULE B.

Vehicles with Springs and Animals liable to Taxation, with the Rates of Taxation.

	Half-yearly.
	Rs. A. P.
For every 4-wheeled vehicle with springs drawn by two or more horses.....	15 0 0
For every 4-wheeled vehicle with springs drawn by a horse, mule, bull or bullock, or by two or more horses under thirteen hands, or by two or more mules, bulls or bullocks	7 8 0
For every 2-wheeled vehicle with springs drawn by one or more horses, mules, bulls or bullocks.....	4 8 0
For every other vehicle with springs, including bicycles, tricycles and jinrickshaws	4 8 0
For every horse over thirteen hands	7 8 0
For every horse of or under thirteen hands, or mule.....	3 12 0
For every horse of or under eleven hands.....	1 8 0
For every bullock or bull	0 12 0
For every male buffalo	0 12 0
For every ass	0 6 0
For every dog	0 12 0

SCHEDULE C.

Form of Application for License for Vehicles and Animals.

To the President of the Municipal Commission for the City of Madras.

I hereby certify that I have in my possession the animals and vehicles set forth in the list given hereunder and no others liable to tax under Schedule B of Madras Act No. I of 1894 for the half-year ending the day of 190 .—

(Description of Vehicles and Animals.)

Tax for the half-year.	Tax for the half-year.
Rs. A. P.	Rs. A. P.
Four-wheeled vehicle with springs drawn by two or more horses... 15 0 0	Every other vehicle with springs, including bicycles, tricycles and jinrickshaws..... 4 8 0
Four-wheeled vehicle with springs drawn by a horse, mule, bull or bullock, or by two or more horses under thirteen hands, or by two or more mules, bulls or bullocks, 7 8 0	Horse over thirteen hands..... 7 8 0
Two-wheeled vehicle with springs drawn by one or more horses, mules, bulls or bullocks..... 4 8 0	Horse of or under thirteen hands, or mule..... 3 12 0
	Horse of or under eleven hands... 1 8 0
	Bullock or bull..... 0 12 0
	Male buffalo..... 0 12 0
	Ass..... 0 6 0
	Dog..... 0 12 0

Signature.

Residence.

Tax on Carts and other Vehicles without springs.

A tax not exceeding three rupees half-yearly for registration. The registration number must be affixed to the cart. Penalty for default not exceeding Rs. 10. Carts not registered within 15 days from the commencement of a half-year, or of possession, are subject to seizure, detention, and sale.

Tolls on Vehicles and Animals entering Municipal limits.

Tolls are levied at the rates mentioned in the following Schedule D upon the vehicles and animals specified therein entering the city.

No more than one payment of toll shall be demanded in respect of any vehicle, cart or animal in any one period of twenty-four hours counted from midnight to midnight.

In case of non-payment of any such toll on demand, the person appointed to collect it may seize any vehicle or animal on which it is chargeable, or any of its appurtenances or any part of the load of such vehicle or animal which is of sufficient value to defray the toll and detain the same.

If any such toll, together with the expenses arising from such seizure, remains unpaid for forty-eight hours from the time of seizure, the President may sell, or cause to be sold, the property seized for the payment of the toll and expenses occasioned by such non-payment, seizure, detention, and sale.

The President may compound with persons living outside the city for a sum to be paid annually or half-yearly, in lieu of all tolls payable by them under the provisions of this Act.

SCHEDULE D.

TOLLS PAYABLE ON ENTERING MUNICIPAL LIMITS.

Rs. A. P.	Rs. A. P.
On every four-wheeled vehicle with springs..... 0 4 0	On every buffalo, bull or bullock, laden..... 0 0 6
Do. other do. do. 0 2 0	Do. horse over thirteen hands, laden or ridden..... 0 1 0
Do. hackery or cart drawn by men, bulls, bullocks, horses, asses or mules, laden..... 0 2 0	Do. do. over thirteen hands, not laden or ridden... 0 0 3
On every hackery or cart drawn by men, bulls, bullocks, horses, asses or mules, not laden..... 0 1 0	Do. do. of or under thirteen hands, or laden or ridden 0 0 6
	Do. elephant..... 0 8 0
	Do. camel..... 0 1 0

Tax upon Places used for the Sale of Spirituous and Intoxicating Liquors.

Every retail dealer in spirituous and intoxicating liquors shall cause each separate place of business used by him in the city for the sale of such liquors to be registered annually in the Municipal Office, and shall pay for each such place of business such annual tax as is specified in Schedule E.

Every such dealer who fails to pay the tax in pursuance of such notice shall be liable, on conviction before a Magistrate, to a fine not less than the amount of the tax and not more than three times the amount of such tax as the Magistrate may in his discretion determine.

SCHEDULE E.

Tax on Liquor Shops.

Class I.	Yearly, Rs.
Shops for the sale of Wines, Beer, or Spirits	
Pattai and Colombo Arrack Shops whose Dowie, as granted by the Collector of Madras, is for 7 gallons and upwards, for each shop per diem	75
Class II.	
Shops for the sale of Wines, Beer, or Spirits, which the Municipal Commissioners shall have determined not to assess under Class I	
Pattai and Colombo Arrack Shops whose Dowie, as granted by the Collector of Madras, is for 6 gallons and less than 7 gallons, for each shop per diem	50
Shops for the sale of Toddy rated by the Collector of Madras as 1st-class Toddy Shops	
Class III.	
Pattai and Colombo Arrack Shops whose Dowie, as granted by the Collector of Madras, is for 5 gallons and for less than 6 gallons, for each shop per diem	25
Shops for the sale of Toddy rated by the Collector as 2nd-class Toddy Shops	
Class IV.	
Pattai and Colombo Arrack Shops whose Dowie, as granted by the Collector of Madras, is for 4 gallons and under, for each shop per diem	12
Shops for the sale of Toddy rated by the Collector as 3rd-class Toddy Shops	

Appeals.

Complaints, applications and objections, made in writing within the prescribed periods against assessments for the levy of taxes on Arts, Professions, Trades, and Callings; on salaries of persons exempted from payment under Schedule A; on Houses, Buildings, and Lands; and on places used for the sale of spirituous and intoxicating liquors, and all complaints against any other tax or toll assessed or demanded by the Commissioners, shall be heard by the President assisted by two Commissioners.

Appeals from decisions of the President shall be heard and determined by two Magistrates.

No appeal to the Magistrates shall lie unless the tax assessed or revised as aforesaid has been paid, and unless a petition of appeal is presented to them within fourteen days from the date of such decision of the President, and unless a notice in writing of intention to appeal to the Magistrates is given to the President within seven days from the date of such decision, such notice setting forth the grounds of appeal and the name, occupation, and residence of the appellant and of his Attorney or Vakil, if any, with his place of residence or business.

Upon the hearing of such appeal no ground of appeal shall be relied upon which has not been set forth in the petition of appeal, except with the permission of the Magistrates.

The Magistrates may, if they think fit, in any case in which an appeal lies to them under this Act, state a case and refer it for the decision of the High Court; and they shall do so in every case involving a question of law if either the President or the appellant within one week after the adjudication of the appeal, applies in writing to them to do so and deposits such sum as the Magistrates think necessary to defray the cost of such reference.

Where a case has been so referred, the High Court may pass such order thereupon as it thinks just.

Fees on Notices of Demand.

	FEE.		FEE.
	RS. A.		RS. A.
Under 5 rupees	0 1	50 and under 100 rupees	0 6
5 and under 20 rupees	0 2	100 rupees and upwards	0 8
20 " 50 "	0 4		

Table of Fees payable on Distraints under this Act.

SUMS DISTRAINED FOR.	FEE.	SUMS DISTRAINED FOR.	FEE.
	RS. A.		RS. A.
Under 5 rupees	0 4	35 and under 40 rupees	2 0
5 and under 10 rupees	0 8	40 " 45 "	2 4
10 " 15 "	0 12	45 " 50 "	2 8
15 " 20 "	1 0	50 " 60 "	3 0
20 " 25 "	1 4	60 " 80 "	3 12
25 " 30 "	1 8	80 " 100 "	4 8
30 " 35 "	1 12	100 rupees and upwards	5 0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case 4 annas must be paid daily for each man.

Schedule of Fees for Registrations and Licenses passed by the Municipal Commissioners under Section 896 of the Act.

SCHEDULE I.

Schedule of Fees chargeable under Section 420 of the City of Madras Municipal Act I of 1884, amended by Act II. of 1892 for licenses, permissions, sanctions and registrations as revised by the Standing Committee on 22nd July and 14th October 1892.

Sec- tions.		Fees.	REMARKS.
		RS. A. P.	
166	Registration of cart or other springless vehicle by person becoming immediately possessed of it in the course of any half-year	5 0 0	
210	Registration of transfer of debenture bonds	1 0 0	
288	To put up verandahs, balconies, sun-shades not touching the ground	Rs. 4 per 100 sq. ft. per annum.	No charge over existing pials or land within the line of existing pials.
288	Do. do. supported on ground	Rs. 10 per 100 sq. ft. per annum.	
289	To put up pandals for ceremonies, &c., over pials (Municipal land)	*1 rupee per day for 10 days and 8 annas daily thereafter.	
289	For erecting pandals for ceremonies, &c., when over the street	*1 rupee per diem for pandal not extending more than 3 feet into the street from the drain, beyond this, 5 rupees per day.	No permission to be given exceeding 15 days.
290	To put up scaffolding, boards, &c.	1 rupee for each 33 1/3 lineal feet of frontage and 3 feet of breadth for every 10 days; 2 rupees for 11 to 20 days; 3 rupees for 21 to 30 days, and so on. For breadths between 3 feet and 6 feet, four times these rates.	
294	Deposit in streets, &c.	1 rupee per 100 square feet per day.	

* No fee for the erecting of pandals, terraces, &c., in public streets on occasion of festivals and processions connected with temples and other places of public worship in the city.

Schedule of Fees chargeable under Section 420 of the City of Madras Municipal Act I of 1884, amended by Act II of 1892 for licenses, permissions, sanctions and registrations as revised by the Standing Committee on 22nd July and 14th October 1892—concl'd.

Sec- tions.		Fees.	REMARKS.
		RS. A. P.	
320	To keep a public latrine for any period not exceeding one year	3 0 0	Each per annum.
332	Dangerous and offensive trades— To use a place for any of the following purposes:—		Free under G.O., No. 475, M. Mis., dated 22nd May 1886.
	1. Dhobies		Each per annum.
	2. Boiling paddy	1 0 0	Do.
	3. Melting tallow	10 0 0	Do.
	4. Do. sulphur	10 0 0	Do.
	5. Boiling or storing offal, blood, bones or rags	50 0 0	Do.
	6. Washing or drying wool or hair	50 0 0	Do.
	7. Soap-house	50 0 0	Do.
	8. Dyeing-house or yard	5 0 0	Per half-ground or portion thereof of area.
	9. Camphor-boiling house	5 0 0	Each house, mill or press per annum.
	10. Oil-boiling house		Each per annum.
	11. Oil-mill or press	75 0 0	Per kilo per 1/4 ground per annum.
	12. Tannery	10 0 0	Do. do.
	13. Brick-kiln	2 8 0	Each kiln per annum.
	14. Pottery-kiln	20 0 0	Do. do.
	15. Lime-kiln	50 0 0	Do. do.
	16. Sage manufactory	50 0 0	Do. do.
	17. Distillery		
	18. Any manufactory from which offensive or unwholesome smells arise	50 0 0	Per annum.
332	19. Place for storing hides, fish, horns, skins from which offensive and unwholesome smells arise	50 0 0	Each per annum.
	19a. Place for storing salt-fish	3 0 0	Do.
	20. Gunpowder manufactory	100 0 0	Per annum.
	21. Manufactory of fireworks	15 0 0	Each per annum.
	22. Place for storing explosive or combustible materials	25 0 0	Each per annum.
	22a. Place for storing petroleum in quantities between 50 and 500 gallons	2 8 0 per annum	Per every 50 gallons.
	23. Any place which is used for any purposes which are calculated to be dangerous to life, health or property	100 0 0	Each per annum.
	To use a place for any of the following purposes:—		
335	1. Livery or hack-stable	0 8 0	Per each stable not exceeding 5 stalls.
	2. Horse lines	5 0 0	For 5 to 10 stalls
	3. Veterinary infirmary	10 0 0	11 " 20 "
		25 0 0	21 " 50 "
		35 0 0	51 " 75 "
		50 0 0	76 " 100 "
		100 0 0	101 " 200 "
		150 0 0	201 " 300 "
			and so on

No charge for 2 stalls or less.

Schedule of Fees chargeable under Section 420 of the City of Madras Municipal Act I of 1884 amended by Act II of 1892 for licenses, permissions, sanctions and registrations as revised by the Standing Committee on 22nd July and 14th October 1892—contd.

Sec- tions.	Fee.	REMARKS.
	RS. A. P.	
4. Cart-stand ...	7 8 0 per annum.	Per ground, Re. 1 for each; ground or part of ground in excess of one ground per annum. No less fee than Rs. 7-8-0.
5. Cattle-shed or yard for public resort in which twenty sheep or goats or ten horned cattle are kept or allowed to be together in non-populous parts ...	1 0 0	Each.
Do. in the populous parts for six or more sheep or goats or for four or more cattle ...	2 0 0	Each.
358 To use a place or portion of a place for the sale or storage (for other than private use) of—		No charge for 3 or less. Places licensed as back-stables exempted.
1. Wood including timber, planks, and bamboo and palmyra rafters ...	10 0 0	Each per ground per annum. No less charge than for a ground.
2. Firewood ...	6 0 0	Do. do do.
3. Firewood in bundles, straw, &c., (retail sale) ...	1 0 0	Each per annum.
4. Thatching materials ...		
5. Hay ...		
6. Grass ...	5 0 0	Per ground or part of ground per annum.
7. Straw ...		
8. Coal or charcoal ...	15 0 0	Do do do
361 Import of timber ...	5 0 0	Per ton.
Do. of inferior red wood (not suitable for building purposes) including stumps and roots ...	2 0 0	Do.
Do. of palmyra rafters, bamboos, casuarina posts and junglewood posts ...	1 8 0	Do.
Do. of firewood ...	0 6 0	Do.
343 1. Bake-houses—classified by the Standing Committee ...	1st class Rs. 30 per annum	
	2nd „ „ 15 do.	
	3rd „ „ 5 do.	
	4th „ „ 1 do.	For trash hazzars.
	RS. A. P.	
2. Manufactory of ice ...	100 0 0	Per annum.
3. Do. of aerated water ...	100 0 0	Do.
345 Slaughter-houses ...	100 0 0	Do.
Meat-stalls ...	3 0 0	Do.
347 Slaughter of cattle ...	0 8 0	Per head.
Do. sheep, goats and pigs ...	0 1 0	Do.
359 New market, opening of ...	100 0 0	For first and second class.
	50 0 0	For third and fourth class.
361 { Annual license for markets classified by the Standing Committee ...	200 0 0	First class.
	100 0 0	Second „
	50 0 0	Third „
	25 0 0	Fourth „
379 Registration of burial and burning grounds ...	10 0 0	Per each.
383 New do. do. ...	10 0 0	Do.

Ootacamund, June 26, 1884—NOTIFICATION.

No. 95.—The following bye-laws made by the Commissioners under Section 341 of the City of Madras Municipal Act I. of 1884 and approved by Government, are published as required by Section 416 of the said Act:—

Bye-laws under Section 341 of the City of Madras Municipal Act, 1883, (Madras Act No. I of 1884).

No person shall bring within the city any timber or firewood without a license specifying the place and conditions of storing or otherwise disposing of the same, to be granted on payment of a fee to be fixed by the Commissioners with the sanction of Government, and not exceeding the rates specified in Section 341.

2. Licenses will be issued by the President or by any person authorized in writing by the President in that behalf (hereinafter called the licensing officer). The President may also authorize such person in writing to collect the fees sanctioned for such licenses.

3. With the sanction of Government the President may delegate his authority under Bye-law 2 as follows:—

(a) For import by sea—to the Collector of Sea Customs, or to the Conservator of the port.

(b) For import by rail—to the Agent of the Madras Railway and to the Agent of the South Indian Railway, respectively.

(c) For import by canal—to the Engineer in charge of the Buckingham Canal.

4. Every person desiring to bring any timber or firewood into Madras shall present to the licensing officer an application in the following form or to the like effect:—

Madras, 1890.

To
Sir,—Please grant, on payment of the sanctioned fee of Rs. _____ per ton for timber
and Rs. _____ per ton for firewood, a license for taking into the City of Madras
at _____ tons of _____ to be stored at No. _____ in _____ Street
within the _____ Municipal Division of Madras [(or) to be sold in the streets].
(Signed)

5. The licensing officer, after satisfying himself as to the quantity of timber or firewood to be imported, shall, on receipt of the proper fee, issue a license in the following form or to the like effect:—

Madras, 1890.

having paid to the Municipal Commissioners the sum of Rs. _____ is hereby
licensed to bring into the City of Madras _____ tons of {timber} to be stored
(unless for private use) in a licensed dépôt at No. _____ Street at _____ [(or) to be
sold in the streets].

N.B.—This license is valid only for _____ day after the date of issue.

6. In reckoning the fees to be paid for licenses under these bye-laws, a ton of timber shall mean 50 cubic feet. Firewood imported by canal shall be charged on the registered tonnage of the boat, or, if the importer so desire, on the firewood actually contained in the boat, 80 cubic feet, outside measurement, being regarded as a ton. Anything less than a quarter ton shall be reckoned as a quarter ton, and anything above a quarter ton and under half a ton as half a ton. A country cart laden with firewood shall be reckoned as carrying half a ton.

7. Every licensing officer shall keep such accounts relating to the issue of licenses as the President may require, and such accounts shall at all reasonable times be open to inspection by the President or the Vice-Presidents or by any officer authorized by the President in that behalf.

Any licensing officer who refuses so to produce his accounts shall be liable to a fine not exceeding Rs. 20.

Supplemental bye-laws under Section 341 of the City of Madras Municipal Act, 1883, (Madras Act No. I of 1884), confirmed by Government and republished under Section 416, Act I of 1884.

When any timber or firewood is exported beyond the limits of the city, a sum equivalent to nine-tenths of the license fee that would be payable thereon imported into the city,

shall be refunded on application by the owner thereof to the President in the form or to the effect following, viz. :—

MADRAS MUNICIPALITY.

Form of application for refund of license fee on timber and firewood.

To
THE PRESIDENT,

Municipal Commission, Madras.

SIR,
Please grant me a refund of Rupees _____ on the _____ hereunder described and to be exported beyond the limits of the City of Madras.

Number (in words at length) and nature of article.	Address or mark, if any given thereon.	Description of article.	Quantity (in words at length) and not in figures alone.	When imported and, if by sea, by what vessel.	When.	Number and date of license granted on import.	Where to be exported to.	By what route to be exported.	At what time it would be at the station through which it passes out.	Where available for inspection in the meantime.	REMARKS.
			* Ton. C. ft.								

* Of 50 cubic feet, if timber, and 80 cubic feet, outside measurement, if firewood.

Date. _____
(Signature of applicant)
(Place of his residence)
(Place of his business)

2. Such application shall be made at least 48 hours before the date of the intended export beyond the limits of the city and shall be accompanied by the original license granted on import thereof under bye-law 5 of the existing bye-laws under Section 341.

3. All timber and firewood so intended for export shall be open for inspection at all reasonable times by the President or the Vice-Presidents or by such Officers or Subordinates as may be deputed by the President for the purpose.

4. Every person so exporting as aforesaid, shall, after the timber or firewood has been exported beyond the city, deliver to the President a certificate of its having been so exported, under the hand of the Licensing Officer through whom it shall have so passed out or of any of his Officers or Subordinates and countersigned by one of the Inspectors specially employed by the President to see such export, and such certificate shall be in the words or to the effect following, viz. :—

MADRAS MUNICIPALITY.

Form of certificate under supplemental bye-law 1 of the supplemental bye-laws for refund of timber and firewood license fees.

It is hereby certified that _____ and carrying on business at _____ by the _____ the _____ has this day exported beyond the City of Madras consigned to _____ following, viz. :—

Number (in words at length) and nature of article.	Address or mark, if any given thereon.	Description of article.	Quantity (in words at length) and not in figures alone.	REMARKS.	(Counter-signature of the Inspector.
			* Ton. C. ft.		

* Of 50 cubic feet if timber, and 80 cubic feet, outside measurement, if firewood.

Date. _____
(Signature of the Licensing Officer
through whom the
has been passed out).

5. The Licensing Officer granting such certificate shall send addressed to the President direct a duplicate of such certificate, marked as such, as soon as practicable after the issue of the original and, if such certificate shall be signed by any Subordinate of such Licensing Officer, the duplicate shall be countersigned by such Licensing Officer.

6. On the President being satisfied as to the export, he shall make a refund of a sum

equivalent to nine-tenths of the license fee that would be payable thereon, if imported into the city, on a proper discharge.

Provided that when any timber or firewood is exported within 4 months from the introduction of a change in the rate of license fee

(a) if such change was an enhancement in the rate, the sum shall be calculated at the lower rate, unless the exporter shall prove to the satisfaction of the President that license fee at the higher rate has been paid on the timber or firewood exported; and

(b) if such change was a reduction of the rate, the sum shall be calculated at the reduced rate, unless the exporter shall prove to the satisfaction of the President that license fee at the higher rate has been paid on the timber or firewood exported.

7. In reckoning the fee to be refunded, the measurements prescribed in bye-law 6 of the existing bye-laws under Section 341 shall be adopted.

No. 233.—Bye-Laws under Section 354 and 413 (c) and 414 of Madras Act I of 1884.

Applicable to all Public Markets.

1. *Bazaar coolies to be licensed.*—With the exception specified below no person shall work for hire as bazaar cooly within the limits of a Municipal market who is not duly licensed for such purpose by the Commissioners or by such officers as they may from time to time authorise to grant licenses to bazaar coolies.

2. *Register of licensed coolies.*—A register of licensed coolies shall be kept in the office of each Market Superintendent.

3. *Licensed coolies shall wear badges, &c.*—A licensed cooly shall wear a badge or such other distinctive dress as shall enable every person frequenting the market to know that he is licensed, and each licensed cooly shall wear on his arm or in some other conspicuous place a number corresponding with his number in the Register of licensed coolies.

4. *No one to wear badge except licensed cooly.*—No person who is not a licensed cooly shall wear a badge, distinctive dress or number issued under the preceding rule.

5. *Licensed coolies shall pay for badge, &c.*—Licensed coolies shall be charged such sum for the badge or other distinctive dress referred to above as the Municipal Commissioners shall from time to time prescribe.

6. *Maistries of licensed coolies.*—Maistries may from time to time be appointed to preserve order and discipline among the licensed coolies of any market and to prevent their harassing the public, and such maistries shall be remunerated by salaries not by contributions to be paid by the coolies monthly as a condition of continuance of their license. Such contribution shall be such sum not exceeding As. 6 per mensem as may from time to time be fixed by the Commissioners: Provided that not more than one mastery shall be appointed to 25 licensed coolies.

7. *Servants not prohibited from carrying purchases.*—These rules shall not apply to prevent servants in the employ of persons frequenting a market from carrying purchases made by such persons.

8. *Private coolies may be prohibited.*—The Superintendent of any market may for special reasons to be recorded by him refuse to allow any particular person to act as a private cooly if he thinks that the employment of such persons within the limits of such market is inexpedient.

9. *Leprons and other contagious diseases.*—No person having large open or exposed sores or who is afflicted with leprosy or any loathsome contagious or infectious disease shall enter any market, and any such person may be expelled from any market by the Superintendent of such market or his assistant.

10. *Dogs.*—No person shall bring a dog into any market.

11. *Smoking and cooking.*—No person shall smoke in a market and no one shall cook in a market without permission.

12. *Spitting.*—No person shall spit in a market except in spittoons or places provided for that purpose.

13. *Disturbance.*—No person shall create a disturbance in a market by singing or beating of tom-toms or by other musical instruments or by quarrelling or by using abusive language or in any other manner.

14. *Fire and Light.*—The tenant or occupier or the servant of the tenant or occupier of any building, shop or stall in any market shall always before such building, shop or stall is left unoccupied at any time extinguish or cause to be extinguished every fire or light in such building, shop or stall, and no fire or light which is dangerous to the safety of any building, shop or stall shall be at any time kindled or kept or left alight.

15. *Cleaning of shops and stalls.*—Every tenant or occupier of any building, shop or stall in a market shall cause such building, shop or stall to be properly cleaned between such hours as the Market Superintendents shall from time to time direct, and no refuse shall be thrown out of any building, shop or stall at any other time, but such refuse shall be placed in baskets or such other receptacles as may from time to time be pointed out

by the Market Superintendent as being convenient for its removal by the market sweepers.

16. *Obstruction of passages.*—No tenant or occupier of any building, shop or stall in a market or the servant of such tenant or occupier shall cause or allow any goods, provisions or articles to be deposited or exposed for sale in or upon such building, shop or stall so that such goods, provisions or articles or any part thereof shall project beyond the line of such building, shop or stall.

17. *Expulsion from market of disorderly persons.*—The Superintendent of any market or his subordinates may expel from the market premises any person who is found thereon drunk or begging or loitering or who misconducts himself or is a lunatic or who in any way infringes any of these by-laws and may (subject to the approval of the President) prevent such person from further carrying on any trade or business in the market or occupying any building, shop or stall therein, if he is a tenant, occupier or vendor, or a servant of any of these persons.

18. *Obedience to Superintendent.*—All tenants, occupiers, vendors and their servants and agents in any market shall obey all the orders of the Superintendent of the market, but shall have the right of appealing against the continuance of any of such orders to the President.

19. *Market limits.*—A Municipal market for the purpose of these rules shall include all the land together with the buildings thereon belonging to the Commissioners which has been or may hereafter be set apart by them for the purpose of a Municipal market as well as all roads and vacant lands which are included within such limits.

20. *Servants employed by the Commissioners in the public markets* are forbidden to ask for or receive any gratuity in money or otherwise.

21. *Penalty for infringement of bye-laws.*—Every person offending against any of these bye-laws shall for every offence be liable to a fine not exceeding Rs. 20.

*Dye-laws under Section 347 of the City of Madras Municipal Act, 1883,
(Madras Act No. 1 of 1884).*

1. No person will be allowed to bring any cattle, sheep, goats or pigs, into any slaughter-house, without a license to be granted on payment of a fee to be fixed by the Commissioners with the sanction of the Governor in Council, and not exceeding the rates specified in Section 347.

2. No license will be valid without the signature of the President or of one of the Vice-Presidents or of some other person authorized by the President in that behalf.

3. Licenses will be issued by the President or by any person authorized by the President in that behalf, and the President may also authorize such person to collect the fees sanctioned for such licenses.

4. Every license shall be issued in the name of some person or persons and for a limited time, and shall be invalid if transferred to any one else or if not made use of before the expiry of the specified time.

5. Licenses will be obtainable at or near the gate of each slaughter-house during the usual hours of slaughtering, and in special cases at the Municipal office.

6. Whoever brings or causes to be brought any cattle, sheep, goats or pigs into a slaughter-house without a license, shall be liable to a penalty not exceeding Rupees 20 for each offence.

*No. 131.—Dye-Laws under Sections 413 (a) and 414 of Madras Act I of 1884,
Applicable to the Municipal Slaughter-houses.*

1. All persons shall have free access to the Municipal slaughter-houses for the purpose of slaughtering animals intended for public or private consumption on the conditions hereinafter named.

2. Butchers or their assistants or private persons intending to avail themselves of the slaughter-houses shall apply to the Commissioners for a license, and no one (except skin merchants and their assistants or purchasers of offal to whom permits have been issued by the Commissioners for the purpose) shall be admitted to any of the slaughter-houses except on production of such a license.

3. Licenses shall be granted on payment of Re. 1 annually, shall specify the name of the holder and of the portions of the slaughter-houses allotted to him and shall not be transferable.

4. Every person in any slaughter-house is bound to produce his license or permit when called on by the Superintendent to do so.

5. None but license-holders and the Municipal Officers shall be admitted within the premises during the process of slaughtering, skinning or cutting up the carcasses.

6. Proper places of slaughtering animals shall be assigned by the Superintendent to the license holders.

7. License holders shall only be permitted to slaughter cattle at such hours as may from time to time be fixed by the Commissioners by a notification to be signed by the Superintendent and fixed in some conspicuous place in the slaughter-house.

8. No diseased cattle shall be brought to the slaughter-houses.

9. Any cattle suspected of being diseased or presenting symptoms of disease when brought to the slaughter-houses shall be kept under observation of the Municipal Officer in such places as may from time to time be appointed for the purpose.

10. Animals affected with contagious diseases when brought to the slaughter-houses shall be seized and destroyed and disposed of as the Commissioners shall think proper.

11. No dying or dead cattle shall be admitted into the slaughter-houses and any such cattle brought to the slaughter-houses be seized and treated like animals affected with contagious diseases.

12. Cattle which may have met with an accident rendering them unfit for further work are excepted from the above bye-law but they must be brought to the slaughter-house immediately after the accident.

13. All carcasses shall after slaughtering be inspected carefully by the Superintendent of the slaughter-house and no carcass showing signs of contagious or other disease shall be allowed to be removed from the slaughter-house unless the Superintendent declares the said meat fit for food. Should a dispute arise the matter shall be referred to the Health Officer for the Town of Madras, whose decision shall be final.

14. No meat or offal of any animals which after having been slaughtered is found to be diseased or believed to be unfit for human consumption shall be allowed to be removed. Such meat or offal shall be destroyed by order of the Superintendent of the slaughter-house so as to prevent its introduction into the markets or bazaars of Madras.

15. Except in cases of contagious diseases the skin of the animal shall remain the property of the owner. After the inspection of the carcasses, if the meat is considered sound and fit food for man, such carcasses shall be skinned over the body by the Superintendent after the skinning process has been completed and before they are quartered or cut.

16. All refuse or offal rejected by a license holder shall be deposited by him or his assistants in the offal buckets.

17. The solid contents of the entrails shall not be allowed to be washed into the sewers, but shall be removed by the license holder into the offal buckets.

18. No skins, entrails or other offal shall be allowed to remain in the slaughter-houses after such hours as the Superintendent, with the sanction of the Commissioners, shall fix.

19. All skins, entrails or other offal left at the slaughter-houses by a license holder shall be disposed of as common offal.

20. All skins, entrails or other offal left at the slaughter-houses after the hour fixed by the Superintendent without this officer's sanction shall be considered as abandoned and shall become the property of the Commissioners who may dispose of them as they shall think fit.

21. No license holder shall be permitted to sell meat in the slaughter-house premises, but may sell the offal and skin within the yard to purchasers to whom permits have been issued by the Commissioners to enter the yard for that purpose.

22. Meat, entrails and offal shall be removed in covered carts or baskets, but the Superintendent of the slaughter-houses or his assistants shall be bound to inspect daily the said carts or baskets, and see that they are kept clean.

23. Every license holder using a slaughter-house shall be responsible for any damage done to the slaughter-house either by his own act or the act of his servants and any such license holder refusing to pay for such damage done to the property of the Commissioners shall have his license cancelled and the amount of such damage shall be recoverable by suit.

24. The mutilation or blowing of carcasses is strictly forbidden.

25. No person affected with leprosy, sores or other diseases of the skin shall be permitted to enter the slaughter-house.

26. No dogs shall be admitted into the slaughter-house. All dogs found there shall be made over to the police to be dealt with as stray dogs.

27. Any person working in the slaughter-house is forbidden to make any noise, to fight or quarrel or use insulting, abusive or obscene language and any person contravening this bye-law shall be turned out of the slaughter-house by the Superintendent or his assistants.

28. Servants employed by the Commissioners in the slaughter-houses are forbidden to ask for or receive any gratuity in money or otherwise.

29. Every person offending against any of these bye-laws shall for every offence be liable to a fine not exceeding Rs. 20.

Bye-laws made by the Municipal Commissioners of the City of Madras for the regulation of their Meetings.

No. 24.—The following Bye-laws made by the Municipal Commissioners of the City of Madras for the regulation of their meetings having been duly published under Section 415 of Act I of 1884 (Madras), as modified by Section 25 of Act VII of 1894 (Madras), and confirmed by the Right Honourable the Governor in Council, are now published for general information:—

Bye-laws.

At the hour fixed for a meeting of the Commissioners, if a quorum be present, the business of the meeting may at once commence, and, if the President be not present, the meeting may proceed at once to choose a presiding Commissioner under Section 73. If the President arrives after a presiding Commissioner has been chosen by the meeting, the presiding Commissioner shall leave the chair and the President shall preside.

2. If, at the hour fixed for a meeting, no quorum be present, the President shall allow fifteen minutes to elapse before he adjourns the meeting under section 74. If the President be not present and if fifteen minutes from the hour fixed for the meeting elapse without the assembling of a quorum, the meeting shall stand adjourned to that day week at the same time and place.

3. If, during a meeting, the President notices that a quorum is not present or any Commissioner calls the attention of the President to the fact that a quorum is not present, the President shall immediately suspend the business of the meeting and shall count the number of Commissioners present, and if that number is insufficient to form a quorum, the President may either at once adjourn the meeting or may wait for a period not exceeding fifteen minutes to give an opportunity for the re-assembling of a quorum. If, during those fifteen minutes, a quorum re-assembles, business may be resumed. If, at the expiration of those fifteen minutes, a quorum shall not have re-assembled, the President shall adjourn the meeting.

4. A Commissioner wishing to speak must rise in his place. The Commissioner who first rises to speak has the right to be heard. In cases of doubt, the President shall decide who is entitled to speak. No interruption to the speech of a Commissioner shall be permitted, except that the President may call the Commissioner to order, and any other Commissioner may rise and request the President to call the speaker to order, or request the President to notice that a quorum is not present.

5. All points of order shall be decided by the President alone, and the President's decision upon a point of order may not be disputed at the meeting at which it is given. If any Commissioner desires to dispute the decision of the President, he may bring forward a resolution at the following meeting.

6. Each Commissioner rising to speak shall direct his speech to the question before the meeting or to an amendment which he himself is about to propose or to a point of order. A Commissioner having spoken to a motion or amendment is not at liberty to speak again to such motion or amendment.

Provided that the mover of a motion or amendment shall have a right of reply after the President has ascertained that no other Commissioner entitled to speak desires to speak.

Provided also that any Commissioner may second a motion or amendment by saying "I second the motion or amendment" and may reserve his right to speak later.

Provided also that a Commissioner who wishes to explain any misconception of expressions used by him may do so with the permission of the President.

7. Routine resolutions, such as recording periodical statements or confirming the proceedings of the Standing Committee, may be put to the meeting by the President without their having been moved or seconded. Motions regarding the course of a presiding Commissioner, the precedence of certain business, adjournments, and the like must be seconded but need not be in writing.

8. Except as provided in Bye-law No. 7, every motion and every amendment must be in writing and must be seconded. The proposer of an amendment shall hand it in writing to the President at any time before he resumes his seat. When the proposer of a motion or an amendment has resumed his seat, the President shall read the motion or amendment to the meeting and ask if any Commissioner seconds the motion or amendment, and until the motion or amendment is seconded, the President shall not permit any discussion on the question. If no Commissioner seconds the motion or amendment, the President shall declare that the motion or amendment is lost.

9. If a Commissioner has given notice under Section 70 or Section 71 of his intention to move a resolution, and if that Commissioner be not present at the meeting or shall have ceased to be a Commissioner before the meeting or be unwilling to move the resolution of which he has given notice, any Commissioner present at the meeting may move the resolution of which notice has been given.

10. An amendment shall usually be in the form of a motion to omit words from the original motion, to insert words therein or to add words thereto. Every amendment must be

relevant to the motion it is proposed to amend and must be framed so as to form therewith an intelligible and consistent sentence. An amendment which is the direct negative of a motion shall not be allowed.

11. A Commissioner who intends to propose an amendment to a motion must at liberty to send at any time beforehand to the President his proposed amendment in writing.

12. After a motion has been proposed and seconded, the proposed amendment, which the President has received shall be arranged in the order in which it is agreed to, each would stand in the amended motion, and if any more proposed amendments are handed to the President, they shall be inserted in that order and the President shall call upon the proposer of amendments in that order to move their amendments.

13. Each amendment must be decided before the next amendment is entered upon, but after any amendment has been proposed and seconded, any Commissioner may move that the amendment be amended by the omission, insertion, or addition of certain words, and the President shall thereupon ask if any other Commissioner seconds the proposal, and, if seconded, the proposal to amend the amendment shall then become the question before the meeting.

14. No amendment may be made to words which is has already been resolved shall stand part of, or be added to, the original motion or amendment, except by addition of other words.

15. No amendment may be proposed which is the same in substance as a motion or amendment which has been negatived during that meeting.

16. A motion or an amendment, which has been moved and seconded, cannot be withdrawn without the permission of the meeting.

17. The President or the presiding Commissioner may move and second resolutions, speak and vote without quitting the chair.

18. When a question is put to the vote, the President shall call for a show of hands, and the President, or a Commissioner at request of the President, shall count the hands shown for and against and declare the result. If any Commissioner challenges the correctness of the number thus declared, the hands shall be counted a second time: Provided that, if any two Commissioners request a poll, the President shall call the roll of the Commissioners and record on the minutes of the meeting the names of the Commissioners voting for and against.

19. A Commissioner who is present at a meeting may refrain from voting. If the question before the meeting be the confirmation of a report or proceedings of a Committee, the members of that Committee may vote. If the conduct of a Commissioner be in question, that Commissioner may vote. If the question before the meeting be a resolution recommending the removal of the President or a Vice-President under section 35 or 35, the President or Vice-President may vote.

20. When a meeting elects a member or members of the Standing Committee under Section 67, each Commissioner shall have as many votes as there are vacancies to be filled up in the Standing Committee. If there are more vacancies than one to be filled up, a Commissioner may not give more than one vote to one person.

21. When a budget or supplemental budget is laid before a meeting, the procedure shall be as follows:—The President shall read each item of the abstract of receipts and of expenditure and shall, without any mover or seconder, put to the meeting the question "That this item stand part of the budget." If any Commissioner propose to reduce or to increase the item and the proposal be seconded, such proposal shall be treated as an amendment and shall become the question before the meeting.

22. At a meeting the Commissioners may resolve themselves into a Committee to consider any subject which is before the meeting. In Committee a motion need not be seconded and a Commissioner may speak more than once. The decisions of the Committee shall be reported to that or to a subsequent meeting for confirmation.

23. Except with the permission of the meeting, resolutions proposed under Section 91 upon the President's Annual Administration Report shall not be in order unless three days' notice shall have been given under Section 71 of such resolutions.

Form St. George, February 22, 1895.

No. 149.—The following revised bye-laws regarding compulsory vaccination made by the Municipal Commissioners of the City of Madras having been duly published under Section 416, Act I of 1884 (Madras), as modified by Section 25 of Act VII of 1894 (Madras), have been confirmed by the Right Honourable the Governor in Council and are now published for general information:—

1. In these bye-laws,--

Parent means the father or mother of a legitimate child and the mother of an illegitimate child.

Guardian means any person to whom the care, nurture, or custody of any child falls by law or by natural right or recognised usage or who has accepted or assumed the care, nurture or custody of any child, or to whom the care or custody of any child has been entrusted by any authority lawfully authorized in that behalf.

Vaccinator means any vaccinator appointed by the Municipal Commissioners, or any person who holds the written permission of the President, to vaccinate within the city.

Qualified Medical Practitioner means a person holding a diploma which entitles him to practice as a Surgeon or a Physician in the Queen's dominions and also an Assistant Surgeon, a Licentiate of Medicine, an Apothecary and a Hospital Assistant.

Child means a boy under twelve years of age or a girl under ten years of age.

Unprotected child means a child who has not been protected from small-pox by having had that disease either naturally or by inoculation or by having been successfully vaccinated, and who has not been certified in the manner hereinafter provided to be insusceptible of vaccination.

Vaccine Depot means a place or building where, by direction of the Municipal Commissioners, public gratuitous vaccination is performed.

2. The parent or guardian of any unprotected child, who is more than six months old and who has resided within the limits of the city for two months, shall take or cause the child to be taken to a vaccine depot for vaccination, or shall procure his vaccination by a vaccinator.

3. The vaccinator to whom a child is taken for vaccination shall, if he finds that such child is not in a state to be vaccinated, deliver to the child's parent or guardian a certificate to the effect that the child is then in a state unfit for vaccination. The said certificate shall remain in force for three months only, and may be renewed, if necessary.

4. If the vaccinator is of opinion that the child is in a state fit for vaccination, he shall forthwith vaccinate the child and deliver to his parent or guardian a memorandum stating the date on which the vaccination has been performed and that on which the child is to be inspected in order to ascertain the result of the operation.

5. (1) On the date of inspection given in the memorandum, the parent or guardian of every child, who has been vaccinated under the last preceding bye-law, shall take or cause him to be taken to a vaccinator for inspection.

(2) If the vaccinator finds on inspection that the vaccination has been successful, he shall give to the parent or guardian a certificate to that effect.

(3) In the event of the vaccination being unsuccessful, such parent or guardian shall, if the vaccinator so direct, cause the child to be forthwith vaccinated and subsequently inspected as on the previous occasion.

6. If the vaccinator is of opinion that a child who has been three times unsuccessfully vaccinated is insusceptible of vaccination, he shall deliver to the parent or guardian of such child a certificate to that effect.

7. Any parent or guardian who procures the vaccination of an unprotected child by a vaccinator not employed by the Municipal Commissioners shall forward a certificate of successful vaccination to the President or Health Officer, or any person authorized by the President within fifteen days from the date of vaccination.

8. The President will accept certificates from a qualified medical practitioner as to (i) successful vaccination, (ii) the unfitness of a child for vaccination, and (iii) the insusceptibility for vaccination.

9. The President may cancel any certificate given under these bye-laws, if it be proved to his satisfaction that such certificate has been improperly given or obtained on behalf of any unprotected child, and thereupon such certificate shall no longer be valid.

10. (1) No fee or remuneration shall be accepted by a Municipal vaccinator for any vaccination performed or certificate given under these bye-laws.

But if any parent or guardian is desirous that a child should be vaccinated in his own house, the President or Health Officer, or any person duly authorized by the President in this behalf, may, upon application by such person and upon payment by him of a fee which shall be charged at the rate of Rs. 2 for every single case and Rs. 4 for every additional case in the same house, direct a vaccinator to perform the vaccination as hereinbefore provided, at the residence of such person.

(2) If any child, or the parent or guardian of a child, in respect of whom the application above referred to is made is a female, who, according to the customs of the country, does not appear in public, the President or the Health Officer, or any person duly authorized by the President in that behalf, shall direct a female vaccinator to visit the house of the said parent or guardian and perform the vaccination in the same manner as if the child had been presented for vaccination at a vaccine depot; but no fee shall be charged in respect of any application made under this clause.

11. If the President or Health Officer, or any person authorized by the President in that behalf, has reason to believe that there is an unprotected child in any house, he may call upon the parent or guardian of any child in the house, or the occupant of the house, to the presence of the parent or guardian there to produce for inspection between 6 a.m. and 6 p.m. all the children in the house or under his care, and to state their age, parentage and place of birth and the duration of their residence in the city; and he shall, if on such requisition, the occupant of the house or the parent or guardian refuse to produce such children for

inspection, or if, after inspection, the fact is proved to his satisfaction that any child is unprotected, forthwith deliver to such parent or guardian, or cause to be affixed to his house, a notice requiring that the child be vaccinated within fifteen days at a time and place to be specified in the said notice. The person to whom the notice above referred to is given shall be bound to comply with it, unless he can produce a certificate stating that the child has already been successfully vaccinated or is either unfit for, or insusceptible of, vaccination.

12. (1) Any person who, in contravention of the provisions of these bye-laws,

(a) neglects without reasonable excuse to take or cause a child to be vaccinated, or after vaccination to be inspected, on a date to be prescribed by the vaccinator,

(b) neglects to forward a certificate of successful vaccination under bye-law 7,

(c) refuses to give information, or wilfully gives false information required by bye-law 11 regarding an unprotected child, or neglects to comply with the notice under the said bye-law;

(2) Any vaccinator who, by a careless operation or by the use of lymph which he has reason to believe is impure, injures the health of a child, or refuses or neglects to grant to the parent or guardian of any child any certificate which he is entitled to receive from him; and

(3) Any Municipal vaccinator, who receives any remuneration for vaccinating a child or for granting a certificate, shall be liable on conviction before a Magistrate to a fine which may extend to twenty rupees.

13. A parent or guardian who, after conviction under bye-law 12, continues for one month his refusal or omission, may again be convicted before a Magistrate, and shall again be liable to a fine not exceeding twenty rupees.

14. Whoever not being a vaccinator under these bye-laws wilfully signs or makes a certificate purporting to be a certificate granted under these bye-laws, shall be liable to a fine not exceeding Rs. 500.

15. Whoever being a vaccinator wilfully signs or makes, or procures the signing or making of a false certificate under these bye-laws shall be liable to a fine not exceeding Rs. 100.

Office of the Deputy Inspector of Vaccination, Madras Municipality—Central Vaccine Depot, Chintandripet.

A List of Vaccine Depots in the Town of Madras.

TRI-WEEKLY VACCINATION.

Hours between 7 and 10 A.M., except Sundays.

No.	Depôts.	Working days.	Division.
1	Tondiarpet, Thruvatur High Road	Monday, Weekly	1st Division.
2	Monegar Choultry	Do Wednesday and Friday	3rd do.
3	China Bazaar, Police Station	Do do	2nd do.
4	Chintandripet, next to Police Station	Do do	7th do. North Ward.
5	Vepery, Smithfield Market	Tuesday, Thursday & Saturday	4th and 5th Divisions.
6	Emore, Poonamallee Rd.	Bi-weekly, Tuesday & Saturday	5th and 6th do.
7	Thousand Lights, Mount Road.	Weekly, Thursday	6th and 7th do.
8	Poolipone Bazaar, Triplicane	Tuesday, Thursday & Saturday	
9	Mylapore, Cutcherry Road.	Bi-weekly, Tuesday & Thursday	8th Division.

Fort St. George, November 4, 1886.

The following bye-laws made by the Municipal Commissioners of the City of Madras under Section 413 (f), (g) and (h) of Act I of 1884 (Madras), having been duly published under Section 415 as modified by Section 26 of Act VII of 1884 (Madras), have been confirmed by the Right Honorable the Governor in Council and are now published for general information:—

BYE-LAWS.

Under the powers given by section 413 (f).

1. In the case of all upstairs houses having any room of a greater span than 10 feet, the plans, sections and elevations of the buildings required to be furnished under

List of Fares.

			DESCRIPTIONS OF CARRIAGES.									
CENTRAL RAILWAY STATION			Pair horse car- riage.		1st class car- riage drawn by a single horse or pair of ponies.		2nd class car- riage drawn by a single horse or pair of ponies.		Junks and pal- lissades carriage.		Single bullock carriage.	
From	To		Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.
1	1	Adyar Toll-bar	3	8	1	13	1	8	7	5	0	0
1	1	Armeer Mahal	1	0	1	0	0	13	4	0	0	0
1	1	Baptist Chapel, New Town	1	0	0	0	0	4	2	5	0	0
1	1	Caladipet Toll-bar	1	0	1	8	1	3	0	0	0	0
1	1	Chief Office of the L. G. of Police	1	8	1	4	0	15	0	0	0	0
1	1	Choolay Market	1	8	0	12	0	0	0	0	0	0
1	1	Cochrane's Basin	1	8	0	12	0	0	0	0	0	0
1	1	Codambankam Toll-bar	1	8	1	4	0	15	0	0	0	0
1	1	College Hall	1	8	0	12	0	0	0	0	0	0
1	1	Commander-in-Chief's House	1	8	1	4	0	15	0	0	0	0
1	1	Copala Szwara Temple	1	8	1	4	0	15	0	0	0	0
1	1	Devon College	1	8	0	12	0	0	0	0	0	0
1	1	Ennore Road Toll-bar	1	0	1	8	1	3	3	5	0	0
1	1	Fort St. George	1	0	0	8	0	6	12	1	0	0
1	1	Goody's Bazaar	1	0	0	8	0	6	12	1	0	0
1	1	Government Bakery	1	8	1	4	0	15	0	0	0	0
1	1	Government Central Museum	1	8	0	12	0	0	0	0	0	0
1	1	High Mosque, Triplicane	1	8	0	12	0	0	0	0	0	0
1	1	Ice House, St. Thomé	1	8	1	4	0	15	0	0	0	0
1	1	Kilpauk Toll-bar	1	8	1	4	0	15	0	0	0	0
1	1	London Mission Burial Ground	1	8	0	12	0	0	0	0	0	0
1	1	Lux Church	1	8	1	4	0	15	0	0	0	0
1	1	Madras Club	1	8	0	12	0	0	0	0	0	0
1	1	Madras General Market	1	0	0	8	0	6	12	1	0	0
1	1	Medical Stores	1	8	0	12	0	0	0	0	0	0
1	1	Monegar Choultry	1	0	1	0	0	12	4	3	0	0
1	1	Mount Road Toll-bar	1	0	1	8	1	2	6	5	0	0
1	1	Munro's Bridge	1	0	1	0	0	12	4	3	0	0
1	1	Napier Park	1	0	0	8	0	6	12	1	0	0
1	1	North Black Town Church	1	8	0	12	0	0	0	0	0	0
1	1	Old Railway Terminus	1	0	1	0	0	12	4	3	0	0
1	1	Parthasarathy Temple	1	0	1	0	0	12	4	3	0	0
1	1	Parambur Lines	1	0	1	0	0	12	4	3	0	0
1	1	Parambur Railway Station	1	8	1	4	0	15	0	0	0	0
1	1	Pier	1	8	0	12	0	0	0	0	0	0
1	1	Poonamallee Road Toll-bar	1	0	1	0	0	12	4	3	0	0
1	1	Powder Mills	1	8	0	12	0	0	0	0	0	0
1	1	Presy, Magu's Court, Egmore	1	8	0	12	0	0	0	0	0	0
1	1	Pullian Top	1	0	1	0	0	12	4	3	0	0
1	1	Pursevalkum Bazaar	1	8	0	12	0	0	0	0	0	0
1	1	Pursevalkum Burial Ground	1	8	0	12	0	0	0	0	0	0
1	1	Puthappah's Hall	1	0	0	8	0	6	12	1	0	0
1	1	Revenue Board Office	1	8	0	12	0	0	0	0	0	0
1	1	Rifle Butts	1	0	1	8	1	3	6	5	0	0
1	1	Royappa Police Station	1	0	1	0	0	12	4	3	0	0
1	1	S. L. Railway Station, Egmore	1	0	0	8	0	6	12	1	0	0
1	1	Saint George's Cathedral	1	0	1	0	0	12	4	3	0	0
1	1	Saint Thome Cathedral	1	8	1	4	0	15	0	0	0	0
1	1	Saint Peter's E. C. Church	1	0	1	0	0	12	4	3	0	0
1	1	Sale Choultry	1	0	0	8	0	6	12	1	0	0
1	1	Spar Tank	1	8	0	12	0	0	0	0	0	0
1	1	Starling Road Toll-bar	1	8	1	4	0	15	0	0	0	0
1	1	Sullivan's Garden	1	0	1	0	0	12	4	3	0	0
1	1	Thousand Lights	1	0	1	0	0	12	4	3	0	0
1	1	Trivettore Toll-bar	1	0	1	8	1	3	6	5	0	0
1	1	Vengay Hospital	1	8	0	12	0	0	0	0	0	0
1	1	Vidyanagaram Rajah's Fountain	1	8	0	12	0	0	0	0	0	0
1	1	Vignettes Bazaar Temple	1	0	0	8	0	6	12	1	0	0

BUCKINGHAM CANAL.

The Buckingham Canal is a salt-water tidal channel; runs nearly parallel to the coast line, and very close to it. It extends from Madras northward, 106 miles, where it joins the fresh water high level Kistna system of canals, the junction being effected by a two-chambered lock, the Kistna system being 7 feet higher: the Kistna system of canals being connected with that of the Godavari, through communication is therefore available to Cocanada and elsewhere northward in the Godavari District. Southward of Madras, the canal is cut as far as Alambari, where it is joined with the Mercanum backwaters, and by this backwater, which is some 12 miles in extent, there is water communication up to Mercanum in the South Arcot District. The total distance of navigable waterway is over 400 miles.

In the Buckingham Canal are absorbed the old Cockburn's Canal and the East Coast Canal. The extension of these canals during the famine of 1876-78 was one of the most important works executed during that period, when the northern and southern canals were also connected by means of the junction canal, the whole now forming one system of some 461 miles.

The total cost of the project is Rs. 80,42,316, including expenditure from its commencement.

The different descriptions of boats plying on the canal are, the Madras top boat; the Madras open cargo boat, principally employed in the shell and firewood traffic; the northern cargo boat, called Dinghees; the northern Rahadaree boat, which are passenger boats, but carry cargo as well, and are of very large carrying capacity, and well protected. Until 1890 there were no suitable cabin boats on the canal for the accommodation of European travellers on long journeys, but one boat is available for hire at a rent of Rs. 14 per diem, on application to the Superintendent, Madras Basin, Washermanpetta. As this boat is much used during the cold weather months by travellers to Seven Pagodas, &c., early application is advisable. There is also an inspection boat available for rent, at Rs. 2 per diem when not required for use by officers of the Department.

The following are the towns and other places of some consequence on the northern canal: Ennore, Pulicat, Coromandel, Doogarajpatam, Kristnapatam, (where the Neilore traffic is shipped and unloaded, Nellore distant 16 miles), Esakapally, Ramapatam (station of the American Baptist Mission), Kotapatnam, which is 2 miles from the canal on east side, while Ongole is 8 miles off on west side by road. The junction of the canal with that of the Kistna Canal is at Pedda Ganjam on 196th mile of the canal.

The present stations where six weeks' licences are given are, Madras, Ennore South Lock (10 miles), Kristnapatam (32), Mysaud (110), Kotapatnam (175), Rempertu, (195) on the north canal. On the south canal, at Adyar and Pampalavady.

On the southern canal, the most important places are Covelong (20), Mahabalypuram or Seven Pagodas (34), Sadras (46).

There are bungalows on the canal at Seven Pagodas, Ennore, Coromandel, Kristnapatam, Ramapatam, Kanaparty, belonging to the canal.

Annual license fees.—Cargo boats, Rs. 3 per ton of 50 cubic feet, which entitles the vessel to use all the canals, without any further payment.

Passenger boats, 1st class . . . Rs. 6 per ton.
Do. do. 2nd 4 . . .

Passenger boats are allowed to carry cargo as well as passengers.

There is no fixed tariff for cargo.

The canal north of Madras is now fit for traffic by boats not exceeding a draught of 3 feet, but the canal south of Madras is much inferior in every way, and is not fit for navigation by boats of more than 2 ft. draught.

The canal is under the charge of the Executive Engineer, Chingleput Division, Office Chingleput, and is divided into two sub-divisions. The Southern sub-division extends from Kandaleri river, 89 miles from Madras, to the end of southern canal at Mercanum, with office at Chingleput, and the Northern sub-division from the Kandaleri river to the northern end of Pedda Ganjam (mile 196) with office at Ramapatam.

Canals and Public Ferries in the Presidency of Madras.

NOTIFICATION.

I.—GENERAL.

Under the provisions of Section 16, Madras Act II of 1859 (an Act to make better provision for the establishment of Canals and Public Ferries in the Presidency of Madras and for the management thereof), His Excellency the Governor in Council is pleased to declare that, in supersession of the existing rules regarding navigation on canals, the following rules shall, on and after 15th May 1899, be in force on the lines* of navigation defined in the margin or which may hereafter, by notification, be brought under the provisions of the said Act.

*The Damagudim canal, Godavari district.

The Godavari canal, consisting of the artificial navigable channels and such portions of the natural waterways as are necessary for navigation between them in the Godavari district, south and east of Rajahmundry.

The Kistna canals, consisting of the artificial navigable channels and such portions of the natural waterways as are necessary for navigation between them in the Kistna district.

The Buckingham canal, consisting of the artificial reaches of the canal, such portions of the rivers, backwaters and estuaries connected with it as are necessary for navigation between the reaches in the Nellore, Chingleput and South Arcot districts and Coim river in Madras town.

The Vedaranyam canal in the Tanjore district.

The Executive Engineers are, in respect to the canals in their charge, authorized to exercise the powers described in section 7 of the Act and to delegate, in writing, all or any of those powers to any officer or subordinate working under them. These officers or subordinates are referred to in these rules as "Canal officers."

II.—LICENSES.

4. *Vessels to be licensed.*—All vessels using any of the artificial canals shall be licensed except those registered under Rule 19 or exempted under Rule 2 or Rule 24.

5. *Conditions and notes of fees.*—On application by the owner of a vessel or his agent, either in person or by letter, for permission to navigate any particular line or connected lines of navigation, and on payment of the fees prescribed in the notification published under section 6 of the Act, the Executive Engineer of the division concerned, or any other Canal officer duly authorized by him, shall grant a license for such navigation either for one year or for six weeks as the owner of the vessel or his agent may elect, subject to a condition that claims for compensation in consequence of the closure of all or any of the canals for repairs, insufficiency of water, or any other impediment to navigation, shall not be recognized. The applicant shall furnish all the information necessary for the due filling in of the license. Boats which have not been previously licensed must be taken to a station where annual licenses are issued for measurement.

6. *Counterpart of license.*—Every Canal officer empowered to grant licenses shall retain the counterpart of every license granted by him and shall be responsible that it corresponds to the license of which it is a counterpart. When an alteration is made in the license, a corresponding alteration shall be made in the counterpart thereof.

7. *Transfer of license for one year.*—If the ownership of a vessel licensed for one year is changed during the year for which the vessel is licensed, the officer who granted the license may, upon the application of the original owner and the transferee, alter the license by substituting the name of the latter for that of the former. But a license granted for one year shall not be transferred to another vessel.

8. *Licenses for one year.*—Every license for one year shall remain in force until the 31st March following the date of issue, unless it is cancelled or suspended as hereinafter provided.

9. *Renewal of six weeks license.*—A license granted for six weeks may be renewed from time to time for further periods of six weeks by the issue of a new license on each occasion.

10. *Conversion of a six weeks license.*—If a license granted for six weeks has not been renewed more than once, it may be converted into a license for the year in which it was issued upon receipt of the difference of fee payable for a six weeks license and for a license for one year.

11. *Gross tonnage.*—The gross tonnage of a vessel shall be ascertained by multiplying its length, breadth and depth in feet and inches and dividing the product by fifty. The length shall be measured at half the midship depth in a straight line from the inside of the outer planking at the side of the stem to the inside of the outer planking at the side of

the stern post and shall be hereinafter called the length for tonnage. The breadth for tonnage shall be one-sixth of the sum of five widths taken at equal distances along and right angles to the above length for tonnage measured from the rib on one side to the planking on the other side. If the vessel has a fixed internal planking or "ceiling," the said five widths shall be measured from the inner side of such ceiling on one side to the inner side thereof on the other side.

The depth of all vessels shall be measured in a vertical line at the centre of the length for tonnage. If a vessel is docked, the measurement for depth shall be from the under side of the deck planking or, in case of a break, below a line stretched in continuation of such deck planking. If the vessel is an open one or a "Bahadari" (transit) boat the measurement for depth shall be from an athwartship line extended from the upper edge of the upper strake on both sides of the vessel. If the vessel has a fixed ceiling (inner planking) the measurement for depth shall be to the inner side of such ceiling. If a vessel has no fixed ceiling the measurement for depth shall be to the inner side of the outer bottom plank.

12. *What to be deemed the tonnage of a vessel.*—Whenever the tonnage of any vessel has been ascertained, the same shall henceforth be deemed to be the tonnage thereof, unless any alteration is made in the form or capacity of such vessel or unless it is discovered that the tonnage thereof has been erroneously computed; and in either of such cases, such vessel shall be re-measured and her tonnage determined according to the rule hereinbefore contained in that behalf.

13. *Registered tonnage.*—The net or registered tonnage upon which fees are leviable, shall be the gross tonnage less one-third for steamers and less fifteen per cent. for other vessels. Any fraction of a ton above half shall be taken as one ton and other fractions shall be rejected.

14. *Enlarged or altered vessels.*—A vessel that has been enlarged or so structurally altered as to affect the conditions upon which the license was obtained, shall not ply until it has been re-measured and a fresh license has been obtained. Such re-measurement and application for a new license shall be made at the station at which the original license was obtained. The applicant for such fresh license shall deliver up the old license to the licensing officer, and pay the difference between the fee paid by him and the fee leviable upon the new registered tonnage.

15. *Number of passengers licensed to carry.*—No vessel licensed to carry passengers shall carry a greater number of passengers than in the proportion of one adult or two children for every 7½ square feet of covered space, which shall be calculated by multiplying the length in feet over all covered space, by the mean of the three widths taken at equal distances. The Executive Engineer of the division, or any other Canal officer duly authorized by him, may, during festivals, on application by the owner of any vessel or his agent, increase temporarily the limit of the number of passengers to be carried, so long as the safety of the public is not endangered thereby.

16. *Licenses for passenger boats.*—Licenses for passenger boats shall be either "first class" or "second class." The holder of a "first class" license may carry passengers of such caste or castes as he pleases. The holder of a "second class" license shall carry all passengers without distinction of caste.

17. *Provision in case of loss of license.*—If the original license be lost, a duplicate shall be issued by the officer who granted the license on payment of the fee prescribed in the notification published under section 6 of the Act. If the loss occurred during the absence of the vessel from the station at which it was licensed, the loss shall be reported to the nearest Canal officer who shall thereupon issue a pass. Such pass shall hold good until the arrival of the vessel at the station at which the license was issued. Immediately upon such arrival, the owner or his agent shall deliver up the said pass and pay the prescribed fee for a duplicate license.

18. *Rafts.*—The owners or persons in charge of rafts using any of the canals shall pay the fees prescribed in the notification published under section 6 of the Act and take out licenses, and these licenses shall be in force for six weeks from the date of issue.

III.—REGISTRATION.

19. *Registration of vessels.*—Vessels intended for the personal use of the owners and not employed in carrying goods, animals or passengers for purposes of trade nor used for towing vessels carrying goods, animals or passengers for purposes of trade shall be registered. Certificates of registration shall, on payment of the fees prescribed in the notification published under section 6 of the Act, be issued, and shall be for a period of either one year or six weeks as the owner of the vessel may elect. The certificates shall entitle the holders to use the lines of navigation therein mentioned, and no other. The Executive Engineer of the division in which the port of registry of any vessel is situated, or any Canal officer duly authorized by him in that behalf, shall determine to which class of boats hereinbefore mentioned such vessel belongs. Vessels registered under this rule shall be subject to the same rules and regulations as those for which licenses are taken out so far as they are applicable.

20. *Place of registration.*—A vessel may be registered at any one of the licensing stations. The station at which a vessel is registered shall be its port of registry or the port to which she belongs.

21. *Registering officer and register.*—The Executive Engineer of the division in which the port of registry of a vessel is situate or any Canal officer duly authorized by him in that behalf shall be responsible that the certificate of registration and its counterpart are duly filled in and that the counterpart is carefully preserved and altered when required so as to correspond to the certificate to which it refers.

22. *Transfer of ownership and register.*—When the ownership of a vessel registered for one year is transferred during such period, the registration and certificate shall be altered at the request of the original owner and the transferee, by the substitution of the name of the latter for that of the former.

23. *Procedure when certificate is lost.*—If a certificate of registration is lost, the registering officer at the port of registry shall grant a duplicate of such certificate upon the receipt of the fees prescribed in the notification published under section 6 of the Act.

24. *Exemption from payment of fees for registration.*—No fee shall be levied for the registration of boats used solely for fishing on the Buckingham canal; nor on sea-going boats and boats carrying firewood on the Masulipatam canal, in the Kistna delta between the Tidal lock and the Petta basin and in the Godavari river; but all such boats shall be registered and certificates of registration shall be issued for them. Ferry vessels belonging to a District Board proceeding to their destination and not plying for traffic shall be allowed to pass through the canals free of charge on written permit from the Executive Engineer.

IV.—WHARVES.

25. *Wharves.*—A wharfage fee at the rate prescribed in the notification published under section 6 of the Act shall be paid by the owner of every vessel which loads or discharges cargo or ships or lands passengers at any of the wharves fixed under section 6 of the Act. The word "cargo" shall include empty bags, baskets, boxes, casks and other receptacles in which cargo is usually carried.

The wharf rules shall not apply to salt factories and salt channels already under the control of the Salt Department except the landing place at the salt depot at Madras. No private wharves or landing stages shall in future be constructed in connection with lines of navigation without the previous sanction of Government.

26. *Wharf limits.*—No vessel shall load or unload or any part of a canal or channel within one mile on either side of a wharf, except by special permission in writing of the officer in charge of the division and on payment of the prescribed wharfage fees. In Madras town the wharf limits shall be taken to be the municipal boundary on the north and Adyar south lock on the south and shall include the whole of the Cooum river up to Harris bridge. Within these limits no vessel shall load or unload at any places other than those described as landing places in the local wharf rules for the regulation of traffic published under Rule 35, except with the permission of the Canal officer and payment of fees as aforesaid. Goods shall not be stacked on any tow path or on the canal side of any tow path under any circumstances nor shall they be stacked on canal lands without special permission in writing from the Canal officer.

27. *Wharves which may be declared hereafter.*—Wharfage fees at the above rates shall also be levied at any wharf, which may hereafter be constructed, from the date on which it may be declared, by notification in the *Port of Madras Gazette* and in the *Gazette of the district concerned*, to be available for loading and unloading cargo and shipping and landing passengers.

28. *Regulation of traffic at wharves.*—The regulation of traffic at wharves shall be according to the rules framed in that behalf and approved by Government. Such rules shall be fixed to a notice-board in a conspicuous place at each end of the wharf and any infringement thereof shall be punished by suspension of the license of the vessel contravening the rule or rules for a period not exceeding three months.

29. *Wharf tickets.*—Every person in charge of a vessel on which wharfage fee is leviable shall before making use of any of the wharves declared under section 6 of the Act, obtain from the Wharf Superintendent a wharf clearance ticket. This ticket will permit the holder to make use of any of the wharves for a period not exceeding seven days from the date of issue. In Madras town wharf tickets will be issued by the Superintendent of the Madras basin to vessels coming from the north and by the Superintendent of the Adyar south lock to vessels coming from the south. On the expiry of the ticket, the vessel must either (a) leave the wharf limits, (b) take out a fresh ticket or (c) pay demurrage as provided in Rule 30. In Madras town within the limits described in Rule 26, empty vessels may also be permitted to be up for a certain period and at a certain place, or to pass through the limits of the Madras town wharf, without payment of wharfage or demurrage fees on the issue of a special permit signed by a Canal officer, provided that, during the period covered by the permit, the vessel does not load or unload goods nor ship or land passengers.

30. *Demurrage fee on vessels.*—On the expiry of a wharf ticket it shall be optional to the owner of every vessel remaining at a wharf to pay a demurrage fee at the rate prescribed in the notification published under Section 6 of the Act, instead of taking out a fresh wharf ticket. Provided that no demurrage fee shall be charged for any days during which a vessel is not allowed to lie at the wharf.

31. *Demurrage fee on goods.*—The consignee of goods landed at the wharf of discharge shall remove his goods from such wharf within seven days from the date on which such goods are landed; and if the said goods be not removed within such time, the consignee shall pay a demurrage fee at the rate prescribed in the notification published under section 6 of the Act. The said goods shall not be removed until the said fee is paid.

32. *Additional wharfage fee for test-weighing or test-measurement.*—Consignees of goods using the places reserved at wharves for test-weighing or test-measuring goods shall pay the additional wharfage fee prescribed for the purpose in the notification published under section 6 of the Act, and shall not allow the goods to remain at the reserved places longer than necessary for taking such test-measurement or test-weight.

V.—NAVIGATION RULES.

33. *Dimensions of boats and rafts.*—No vessel exceeding 90 feet in length and 13 feet in width shall navigate the canals, except those built before the 31st December 1880 for which a special license may be granted by the Canal officer.

In the portion of the Buckingham canal known as the Junction canal in the town of Madras and south of it, the fixed fittings of vessels, such as the roofs of boats, steps of masts, funnel sockets, &c., and cargo piled on vessels shall not be higher than 6½ feet above water level, and piled cargo or roofs or fixed fittings shall not exceed 12 feet in width.

No raft exceeding 90 feet in length, 12 feet in breadth, or drawing more than 2 feet of water, shall be allowed on any of the canals. Nothing shall be allowed to project beyond the side of any vessel or raft.

34. *Free board.*—No vessel carrying cargo shall be navigated in the canals unless it has a free board of at least 9 inches; and no vessel carrying passengers shall be so navigated unless it has a free board of at least 12 inches. The free board shall be measured from the water's edge to the top of the gunwale when the vessel has no deck and to the upper side of the plank of the deck when the vessel has a deck.

35. *Passenger boats may carry cargo on certain conditions.*—A boat licensed to carry passengers may also carry cargo, every 10 cubic feet of cargo being considered as equivalent to one passenger; but the total of the number of passengers so calculated and the passengers actually carried shall not exceed the number of passengers which the boat is licensed to carry. No such vessel shall carry cargo on the roof or side of the vessel, nor any cargo such as fish, mature, bones, skins or other articles which, in the opinion of the Canal officer, is offensive or dangerous.

36. *Crew and management of vessels.*—No vessel shall be navigated without one person at least, on board, competent to steer and manage her and acquainted with the rules regulating the navigation of the canals. No vessel shall lie or be left without a person on board capable of taking care of her.

37. *Lights.*—Vessels using any of the canals shall between sunset and sunrise exhibit the following lights:—

Vessels.	When moving.	When moored.
Steamers	One clear white light on the upper dock. One bull's eye bright red light 8" diameter on the port or left side. One bull's eye bright green light 5" diameter on the star board or right side.	One clear white light at not less than 4 feet above the water level and so placed that it shall be visible fore and aft.
All vessels not propelled by steam.	One clear white light at the fore end fixed not less than 4 feet above the water level. One clear white light in the general cabin or inside.	Do. do.
Rafts	One clear white light at each end.	One clear white light at each outer corner.

The two bull's eye lights shall be so placed and fitted that both may be visible only from a point directly ahead of the vessel and so as not to be obscured by any of the fittings, cargo or passengers. Subject to these provisions, the lights may be placed in the front or on the top of the cabin, at the sides of the vessel near the bow or on supports specially provided for the purpose.

38. *Speed of steamers.*—No steamer shall travel at a greater speed than 4 miles per hour and, between sunset and sunrise, the speed shall not exceed 3 miles per hour. Steamers shall reduce their speed to 3 miles an hour when they come within half a mile of a lock and shall then whistle to give notice of their approach to the lock establishment. Steamers shall be warped or poled into and out of locks and shall not use their propellers or paddle wheels until quite clear of the locks. Every steamer shall be furnished with an efficient steam whistle. Steamers shall reduce their speed to 3 miles an hour during the day and to 2 miles an hour between sunset and sunrise when passing round a bend in any canal and shall whistle when approaching such bend. Every vessel under steam shall stop and reverse whenever necessary. Steamers shall whistle when within 100 yards of any boat and reduce speed to 3 miles an hour.

39. *The passing of vessels.*—When two vessels meet on the Godavari or Krishna canals, the vessel going with the current shall keep out of the way of the other vessel. In other canals, vessels going north shall keep out of the way of those going south. Vessels under sail shall keep out of the way of vessels which are being towed, and vessels under steam shall keep out of the way of all other vessels.

Every vessel overtaking another vessel shall keep out of the way of the vessel which is being overtaken. Where by these rules one of two vessels is required to keep out of the way the other shall keep her course. Every vessel under steam when passing a vessel which is being towed from the towing path on the outside thereof and every vessel not under steam, shall take the towing path side when meeting, or passing, or approaching to, or being overtaken by a vessel under steam. The steam whistle of every vessel under steam shall be sounded when such vessel is about to round and is rounding any curve in the navigation as well as when such vessel is meeting, approaching, or overtaking any vessel.

40. *Sails when to be lowered.*—All vessels under sail shall lower their sails when passing through a masonry aqueduct, lock or flood-gate.

41. *Inspection of vessels other than steamers.*—The Canal officer in charge of a licensing station shall, from time to time, inspect all licensed vessels at such station to see if they are maintained in a proper state of repair and cleanliness and if their gear is in good condition, and may suspend the licenses if the vessels are out of repair or unsafe or otherwise unfit for public use or for the carriage of goods as the case may be. So long as a license is suspended, the vessel to which it relates shall not ply on any of the canals.

42. *Inspection of steamers.*—All steamers shall be inspected by the Canal officer before they are licensed and once every six months thereafter to see that the vessels and their machinery are in good working order, that the boilers are provided with proper gauges and are safe and that the vessels are in charge of a competent crew. Certificates of inspection shall be issued in a form provided for this purpose. In the event of such deterioration of machinery and boilers as may, in the opinion of the inspecting officer, cause danger, the license of the vessel shall be cancelled or suspended.

43. *Production of license and stoppage of vessels.*—When required so to do by a Canal officer, every person in charge of a vessel shall stop the vessel and produce the license or certificate of registration as the case may be. Persons in charge of vessels carrying passengers or cargo or both and of vessels propelled by steam, shall assist Canal officers in their inspections and shall make a true statement of the number of passengers and the nature of the cargo on board.

44. *Limit of Canal officers' powers.*—A Canal officer may, on account of the infringement of any provisions of the Act or any of the rules and regulations passed under it, suspend the annual license of a vessel for not more than—

fifteen days for a first offence,
thirty days for a second offence in the same year,
sixty days for a third offence in the same year;

and for the unexpired portion of the license for a fourth offence in the same year. He may suspend the six weeks' license for not more than fifteen days for a first offence and for the unexpired portion of the license for a second offence in the same year.

45. *Pass for vessels under suspension to proceed to their destination.*—When the license for a vessel carrying cargo or passengers or both is suspended, the officer by whom the license is suspended shall grant a pass permitting the vessel to proceed to its destination for the purpose of landing cargo and passengers or to a place where she can be repaired. Such passes shall be in duplicate, of which one part shall be retained in the issuing office and the other part shall be delivered to the person in charge of the vessel. The fact and period of suspension shall be recorded by the Canal officer upon the license and upon the counterpart, but if the counterpart is not in his possession, he shall communicate the fact of suspension to the officer who issued the license. In the case of the suspension of a license because of the defective state of a vessel's hull, machinery or gear, the suspension shall continue until the owner obtains a certificate from an inspecting officer that the necessary repairs have been effected and that the vessel is again safe, sound and fit for the navigation of the canals. Such certificate shall be endorsed on the license immediately under the order of suspension, which shall thereupon cease to have any effect. The owner

of suspension shall declare that it shall be in force unless and until such certificate is obtained. A copy of such certificate shall be served upon, and be filed by, the officer who suspended the license.

46. *Punishment of owners of rafts.*—Owners of rafts shall, in lieu of suspension, be punished by a fine of two rupees for each offence, until payment of which the raft shall not proceed. If the fine is not paid within ten days, the Canal officer concerned is empowered to cause the raft to be removed from the canal.

47. *Marks and figures to be painted on vessels.*—The owners of vessels other than rafts shall have the following figures and marks painted conspicuously on their vessels before using them on any of the canals and shall be responsible that those marks and figures are not defaced or obliterated:—

- (1) The number of the license or certificate of registration and the initial or initials of the name or names of the canals which a vessel is licensed to navigate shall be painted on each bow.
- (2) The tonnage of the vessel shall be similarly painted on each side of the sternpost above the load line.
- (3) The number of passengers, which the vessel is licensed to carry, on the stern of each such vessel or on the after-part of the cabin with the letter P prefixed.
- (4) The load line for a length of 3 feet amidships, on both sides.

The said numerals and letters shall be in English and shall be painted in white on a black ground or black on a white ground. Each numeral or letter shall be not less than 4 inches in length and of proportionate breadth.

48. *Circulation of rules.*—A copy of the navigation rules and regulations in English or in the vernacular shall, at the time of registration or taking out a license for every vessel other than a raft, be given to the owner or person in charge thereof, if he has not already got one, and his signature taken in the register of licenses, in token that he has received, or has already in his possession, a copy of the navigation rules and regulations.

49. *Mooring of vessels.*—No vessel shall moor, load or unload cargo, or ship or land passengers within the limits prohibited by notice-boards at any lock or masonry work other than the quays or wharves specially provided for the purpose. No vessel shall moor on the tow-path side, if there be only one such path, or on the windward side of a canal, if there be two such paths, except when actually loading or unloading. Vessels when moored shall strike or lower masts and shall be made fast stem and stern to the bank in a single line. Rafts when moored shall be securely fastened at both ends to the canal bank and so as not to obstruct navigation.

50. *Interference with locks.*—No person unless duly authorized shall interfere with the locks or any part of their machinery.

51. *Place and time of repairs of vessels.*—No vessel shall be repaired in any canal without the written permission of the Canal officer. The repairs shall be made at the place and during the time named in the written permission, and if no other place or time. The owner of the vessel shall remove from the canal all surplus materials used for such repairs within fifteen days after the repairs are completed. In the event of his failing to do so, such materials shall be removed by the Canal officer at the expense of the owner of the vessel and the license may be suspended until payment is made.

52. *Sea-going vessels.*—Sea-going vessels brought into rivers and backwaters for any purpose other than to ply for hire shall anchor or lay up outside the fair way of the canal traffic in such place and manner as the Canal officer shall direct.

NOTIFICATION.

Under section 6 of Madras Act II of 1889 (An Act to make

The Dumagudlu canal, Godavari district.

The Godavari canals consisting of the artificial navigable channels and such portions of the natural waterways as are necessary for navigation between them in the Godavari district, south and east of Rajahmundry.

The Krishna canals consisting of the artificial navigable channels and such portions of the natural waterways as are necessary for navigation between them in the Krishna district.

The Buckingham canal consisting of the artificial reaches of the canal and such portions of the rivers, backwaters and estuaries connected with it as are necessary for navigation between the reaches in the Nellore, Chingleput and South Arcot districts and Madras town.

The Védanmiyam canal in the Tanjore district.

establishment of Canals and public Ferries in the Presidency of Madras and for the management thereof), His Excellency the Governor in Council is pleased to declare that in supersession of the existing rates of fees, the following rates of fees for the licensing or registration of vessels for wharfage or demurrage on vessels or goods detained within the limits of the wharves shall, on and after 15th

July 1899, be in force on the lines of navigation defined in the margin:—

FEES FOR LICENSING.

For the three lines of Navigation, the Godavari, Krishna and Buckingham Canals.

	Annual.	Six weeks.
	RS. A. P.	RS. A. P.
Steamers per ton of registered tonnage	15 0 0	3 0 0
Open cargo boats of registered tonnage	3 0 0	0 10 0
Passenger boats, 1st class, tonnage	6 0 0	1 4 0
Passenger boats, 2nd class, and decked cargo boats, per ton of registered tonnage	4 0 0	0 13 0
Rafts of timber or of timber and bamboos per 100 square feet or fraction thereof	...	1 0 0
Rafts of bamboos per 100 square feet or fraction thereof	...	0 8 0

For either of the two lines of Navigation the Damagudem and Védaranyam Canals.

	Annual.	Six weeks.
	RS. A. P.	RS. A. P.
Boats per ton of registered tonnage	1 0 0	0 3 0
Rafts of timber or of timber and bamboos, per 100 square feet or fraction thereof	...	0 4 0
Rafts of bamboos	...	0 2 0
Duplicate license for any line or lines of navigation, if original license be lost	2 0 0	0 4 0

FEES FOR REGISTRATION.

For the three lines of Navigation, the Godavari, Krishna and Buckingham Canals.

	Annual.	Six weeks.
	RS. A. P.	RS. A. P.
Steamers, each	60 0 0	12 0 0
Private boats for owner's personal use, each	24 0 0	4 8 0
Pleasure boats, each	2 0 0	0 6 0
Duplicate certificate, if original be lost, each	0 8 0	0 2 0

For either of the two lines of Navigation, the Damagudem and Védaranyam Canals.

	Annual.	Six weeks.
	RS. A. P.	RS. A. P.
Steamers, each	30 0 0	6 0 0
Private boats for owner's personal use, each	12 0 0	2 4 0
Pleasure boats, each	1 0 0	0 3 0
Duplicate certificate, if original be lost, each	0 4 0	0 1 0

WHARFAGE FEES.

Every vessel which loads or discharges at any wharf per ton of registered tonnage to cover use of any wharf or wharves for a period of seven days	0 1 0
Fees for using the places reserved at wharves for test-measuring or test-weighting goods, per boat per diem	1 0 0

DEMURRAGE FEES.

Vessels remaining at any of the wharves after the expiry of a wharf ticket per ton of registered tonnage for every day or portion thereof	0 0 3
Goods remaining at any of the wharves for more than seven days per 100 square feet, or portion thereof, of space occupied by the goods per day	0 1 0

2. Licenses and certificates of registration shall be issued at the following places:—

Lines of Navigation.	Places where annual licenses and certificates of registration shall be issued.	Places where six weeks' licenses and certificates of registration shall be issued.
The Damagudem canal	Damagudem	Damagudem lock Dowlatabad do. Rotherham do. Vijayaram do. Eluru do.
The Godavari canals	Dowlatabad	All tidal locks. Bozwan lock. Seethanagaram do.
The Krishna canals	Bozwan	All tidal locks. All wharves.

Places for the issue of licenses and certificates—contd.

Lines of Navigation.	Places where annual licenses and certificates of registration shall be issued.	Places where six weeks' licenses and certificates of registration shall be issued.
The Buckingham canal	Madras Boat basin	Madras Boat basin. All wharves.
The Védaranyam canal	Negapatam	Negapatam.

A list of the stations in each division shall be affixed to a notice board in a conspicuous place at each station in that division.

3. Wharfage and demurrage fees shall be levied at the following wharves:—

The Krishna canals	Beawada. Pamarru. Chintaguntapalem basin. Seethanagaram. Seethanagaram Railway wharves. Chebrole. Santaravur. Nandivalugu. Tenali. Vallatur.	The Buckingham canal.	Kemperu lock. Kottapattanam. Mypad. Muthukur. Madras town wharf. Papancherady.
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NOTIFICATION.

RULES FOR THE REGULATION OF TRAFFIC AT THE MADRAS TOWN WHARF.

His Excellency the Governor in Council is pleased to notify the following special rules for the regulation of traffic in the Madras town wharf framed under Rule 28 of the Navigation Rules, and under section 16 of the Canals and Ferries Act, No. II of 1890. These rules will be fixed to notice-boards in conspicuous places at the different landing places in addition to navigation Rules, Nos. 25 to 32, which relate to wharves and the notification relating to wharfage fees published under section 6 of Madras Act II of 1890 repeated below:—

25. *Wharves*.—A wharfage fee at the rate prescribed in the notification published under section 6 of the Act shall be paid by the owner of every vessel which loads or discharges cargo or ships or lands passengers at any of the wharves fixed under section 6 of the Act. The word "cargo" shall include empty bags, baskets, boxes, casks and other receptacles in which cargo is usually carried.

The wharf rules shall not apply to salt factories and salt channels already under the control of the Salt Department except the landing place at the Salt depot at Madras. No private wharves or landing stages shall in future be constructed in connection with lines of navigation without the previous sanction of Government.

26. *Wharf limits*.—No vessel shall load or unload on any part of a canal or channel within one mile on either side of a wharf, except by special permission in writing of the officer in charge of the division and on payment of the prescribed wharfage fees. In Madras Town the wharf limits shall be taken to be the municipal boundary on the north and Adyar south lock on the south and shall include the whole of the Cooum river up to Harris bridge. Within these limits no vessel shall load or unload at any places other than those described as landing places in the local wharf rules for the regulation of traffic published under Rule 23 except with the permission of the Canal officer and payment of fees as aforesaid. Goods shall not be stacked on any tow-path or on the canal side of any tow-path under any circumstance, nor shall they be stacked on canal lands without special permission in writing from the Canal officer.

27. *Wharves which may be declared hereafter*.—Wharfage fees at the above rates shall also be levied at any wharf, which may hereafter be constructed, from the date on which it may be declared, by notification in the Fort St. George Gazette and in the Gazette of the district concerned, to be available for loading and unloading cargo and shipping and landing passengers.

28. *Regulation of traffic at wharves*.—The regulation of traffic at wharves shall be according to the rules framed in that behalf and approved by Government. Such rules shall be fixed to a notice-board in a conspicuous place at each end of the wharf, and any infringement thereof shall be punished by suspension of the license of the vessel contravening the rule or rules for a period not exceeding three months.

29. *Wharf tickets.*—Every person in charge of a vessel on which a wharfage fee is leviable shall, before making use of any of the wharves declared under section 6 of the Act, obtain from the Wharf Superintendent a wharf ticket. This ticket will permit the holder to make use of any of the wharves for a period not exceeding seven days from the date of issue. In Madras town wharf tickets will be issued by the Superintendent of the Adyar Madras basin to vessels coming from the north and by the Superintendent of the Adyar south lock to vessels coming from the south. On the expiry of the ticket, the vessel must either (a) leave the wharf limits, (b) take out a fresh ticket, or (c) pay demurrage as provided in Rule 30. In Madras town within the limits described in Rule 26 empty vessels may also be permitted to lie up for a certain period and at a certain place, or to pass through the limits of the Madras town wharf, without payment of wharfage or demurrage fees on the issue of a special permit signed by a Canal officer, provided that, during the period covered by the permit, the vessel does not load or unload goods nor ship or land passengers.

30. *Demurrage fee on vessels.*—On the expiry of a wharf ticket, it shall be optional to the owner of every vessel remaining at a wharf to pay a demurrage fee at the rate prescribed in the notification published under section 6 of the Act, instead of taking out a fresh wharf ticket. Provided that no demurrage fee shall be charged for any days during which a vessel is not allowed to lie at the wharf.

31. *Demurrage fee on goods.*—The consignee of goods landed at the wharf of discharge shall remove his goods from such wharf within seven days from the date on which such goods are landed; and if the said goods be not removed within such time, the consignee shall pay a demurrage fee at the rate prescribed in the notification published under section 6 of the Act. The said goods shall not be removed until the said fee is paid.

32. *Additional wharfage fee for test-measuring or test-weighing.*—Consignees of goods using the places reserved at wharves for test-measuring or test-weighing goods shall pay the additional wharfage fee prescribed for the purpose in the notification published under section 6 of the Act, and shall not allow the goods to remain at the reserved places longer than necessary for taking such test-measurement or test-weight.

WHARFAGE FEES.

Six weeks.

Every vessel which loads or discharges at any wharf, per ton of registered tonnage to cover use of any wharf or wharves for a period of seven days	Rs.	A.	P.
	0	1	0
Fees for using the places reserved at wharves for test-measuring or test-weighing goods, per boat per diem	1	0	0

DEMURRAGE FEES.

Vessels remaining at any of the wharves after the expiry of a wharf ticket, per ton of registered tonnage for every day or portion thereof	0	0	3
Goods remaining at any of the wharves for more than seven days, per 100 square feet, or portion thereof, of space occupied by the goods, per day	0	1	0

Special Rules for the regulation of Traffic at the Madras Town Wharf.

I. The following are the landing places within the limits of the Madras town wharf referred to in Rule 26 of the Navigation Rules. The mileages are measured from St. Mary's Bridge:—

		M.	F.	FT.
Madras Basin.	From Basin Bridge	...	1-5	360
	to	...	...	...
Salt Cottar and Travelyan Basin.	From Railway Ginder Bridge	...	2-1	32
	to	...	0-7	114
Elephant Gate Wharf.	From Basin Bridge	...	1-5	360
	to	...	0-6	421
Chintadripet Wharf.	From Railway Iron Bridge	...	0-6	421
	to	...	0-7	114
Barbers' Bridge.	From Chintadripet Bridge	...	2-0	328
	to	...	2-1	198
Mylapur Bridge.	From north of Barbers' Bridge	...	3-3	468
	to	...	3-5	538

II. All boats stopping for the purpose of loading or unloading at the Madras Basin or Elephant Gate must moor along the wharf walls or as directed by the Wharf Superintendent.

III. At the Madras Basin the landing place for boats bringing firewood is the portion of the wharf opposite the wood depot, i.e., near the Basin Bridge. Boats with heavy cargo, such as iron and stones, &c., shall load and unload at the granite steps instead of on the laterite steps which are apt to be damaged thereby.

IV. At the Madras Basin, boats conveying ordinary light cargo or food-grains, and also passenger boats, shall load and unload along the remaining portion of the wharf wall. A portion of the wharf is reserved for imports and a portion for exports. Private boats and budgeraws shall be moored at the south end of the wharf wall, as it is near the main road where carriages can drive up.

V. The working hours of the day at the Madras Basin for loading and unloading cargo or shipping and landing passengers are limited to twelve hours, from 6 A.M. to 6 P.M.

VI. All boats which enter the limits of the Madras town wharf from the north shall be registered at the Ennore south lock and, on arrival at the Madras Basin, shall obtain a wharf ticket, or pass. Boats entering the limits of the Madras town wharf from the south shall be registered and obtain wharf tickets or passes at the Adyar south lock. The refusal on the part of boatmen and boat-owners to furnish any information required will render them liable to the penalty laid down in Rule 28 of the Navigation Rules.

MADRAS MUNICIPALITY—VACCINE DEPOTS.

TRI-WEEKLY VACCINATION.

1. Tondiarpet	Monday, once a week.
2. Old Washermanpet	Wednesday, do.
3. Monegar Choultry	Monday, Wednesday and Friday.
4. Chinn Bazaar Police Station	Do. do. do.
5. Chintadripet, Central Depot	Do. do. do.
6. New Smithfield Market, Vepery	Tuesday, Thursday and Saturday.
7. Poonamallee Road, Egmore	Do. and Saturday.
8. Mount Road, Thousand Lights	Thursday, once a week.
9. Cutcherry Road, Mylapur	Tuesday, Thursday and Saturday.
10. Poolpore Bazaar, Triplicane	Do. do. do.

These institutions are opened (Sundays excepted), from 7 to 10 A.M. on the days mentioned opposite, to vaccinate children brought to Depots free of charge.

Office of Deputy Inspector of Vaccination, Madras, Chintadripet, Central Vaccine Depot, from 10 A.M. to 5 P.M.

The Vaccine Staff of the Madras Municipality comprises 1 Deputy Inspector of Vaccination, 4 Assistant Deputy Inspectors of Vaccination, 8 First Class Vaccinators, 8 Second Class Vaccinators, 8 Probationers, 1 Clerk, 1 Peon and 9 Watchmen to 10 Vaccine Depots.

Mr. C. Soobaroya Chettiar, 1st Class Deputy Inspector of Vaccination.	
" E. Narasimulu Naidu, Assistant Deputy Inspector of Vaccination, 1st & 2nd Divisions.	
" T. Baboo Singh, do. do. 2nd, 4th & 5th do.	
" M. Sadayappa Chetty, do. do. 6th, 7th & 8th do.	
" P. Soobaroya Naicker, do. do. 7th Division, North Ward.	

VACCINE DEPARTMENT—MADRAS PRESIDENCY.

The Staff of the Vaccine Department comprises:—

1 Inspector of Vaccination	4 Asst. Depy. Inspectors.	182 Probationary Vaccinators.
and Dy. Sanitary Commr.	228 First Class Vaccinators.	57 Peons.
57 Deputy Inspectors.	371 Second do. do.	

Municipalities.—49 First Class Vaccinators, 49 Second Class Vaccinators, 12 Probationary Vaccinators and 18 Peons.

The distribution of the above Staff is as follows:—

Districts.	Deputy Inspectors.	VACCINATORS.			Peons.
		First Class.	Second Class.	Probationers.	
Anantapur	2	8	5	7	12
Belary	2	9	10	7	12
Chingleput	2	8	13	4	12
Coimbatore	3	10	34	5	15
Cuddapah	3	11	13	4	15
Ganjant	2	9	13	4	15
Godavari	3	20	24	10	20
Kistna	3	13	17	10	20
Kurnool	2	8	9	6	15
Madara	3	14	22	8	20

Distribution of the Vaccine Staff—concl'd.

Districts.	Deputy Inspector.	VACCINATORS			Peons.
		First Class.	Second Class.	Probation-ers.	
Madras	*1	8	8	8	1
Malabar	5	11	33	4	3
Nellore	3	9	18	4	3
Nilgiris	1	9	...	9	1
North Arcot	3	14	16	6	3
Salem	3	9	28	9	3
South Arcot	3	13	18	4	3
South Canara	2	5	10	10	2
Tanjore	3	6	26	3	3
Tinnevely	3	10	15	11	3
Trichinopoly	2	8	12	1	2
Vizagapatam	2	13	18	6	2
Do. Agency	1	3	13	4	2
Ganjam Agency	1	4	4	5	1
Godavari Agency	...	5	...	1	...
Total	57	229	371	132	57

In addition, Ammini Divi Islands have 1 Hospital Assistant to work as a Vaccinator. In the Military Cantonments of Bangalore and Secunderabad 2 First Class, 2 Second Class and 1 Probationary Vaccinators. Secunderabad Cantonment has besides 1 Superintendent of Vaccination.

Deputy Inspectors of the Unconvenanted Service.

No.	Name.	Circle.	District.
1	C. Scobroya Chetty	Madras Town	Madras.
2	N. Ramakrishna Naidu	Naidapet	Chingleput.
3	P. Narayanaswamy Naidu	Chingleput	Chingleput.
4	M. Madava Sing	Chittoor	Chittoor.
5	Sankara Mudaliar	Vellur	North Arcot.
6	W. K. Govinda Row	Karvetanagar	North Arcot.
7	Rajah Madalar	Cuddalore	South Arcot.
8	E. Sadashiva Iyer	Viduthalam	South Arcot.
9	Anandani Iyer	Tirunelveli	South Arcot.
10	T. R. Scobroya Pillai	Tanjore	Tanjore.
11	Chinnasamy Pillai	Nagapattinam	Tanjore.
12	Veniaman Naidu	Pattukkottai	Tanjore.
13	Mahomed Abdulla	Trichinopoly	Trichinopoly.
14	Pattarjunam Iyer	Aiyalur	Trichinopoly.
15	Singra Chari	Madurai	Madurai.
16	T. M. Veerappa Pillai	Dindigul	Madurai.
17	Muthukrishna Naidu	Perungudi	Madurai.
18	Renganatha Appa	Sattur	Madurai.
19	H. Krishna Namayar	Tinnevely	Tinnevely.
20	Anakut Aiyangar	Kernatavai	Tinnevely.
21	B. Visvatham Naidu	Cuddalore	Cuddalore.
22	Mohideen Hussain	Madanapalle	Cuddalore.
23	A. Baboo Naidoo	Sidcot	Cuddalore.
24	P. Narayanaswamy Naidoo	Kurnool	Kurnool.
25	Mahomed Baiker	Canim	Kurnool.
26	P. Gopaswamy Naidoo	Bellary	Bellary.
27	Samunatha Row Naidu	Harpunalli	Bellary.
28	M. Visvatham Mudali	Anantapur	Anantapur.
29	A. M. Kumaraswamy Mudali	Penikonda	Anantapur.
30	K. Subapathy Naidu	Salem	Salem.
31	Venudhala Mudali	Namakkal	Salem.
32	Muthukrishna Pillai	North Salem	Salem.
33	Prabalanadum Pillai	East Coimbatore	Coimbatore.
34	V. Ananthan	South do.	Coimbatore.
35	M. Murugesu Mudali	North do.	Coimbatore.
36	Krishna Rao	Calicut	Malabar.
37	P. Narayana Nair	Palghat	Malabar.
38	C. Vasudavan	Tellimerry	Malabar.

* Besides this, the Madras Municipality has 4 Assistant Deputy Inspectors of Vaccination.

Deputy Inspectors of the Unconvenanted Service—concl'd.

No.	Name.	Circle.	District.
39	D. R. Colago	Northern Circle	South Canara.
40	T. N. Krishnan	Kasargode	South Canara.
41	Khadier Baig	Central Circle	Nellore.
42	Dhassi Gowder	Northern do.	Nellore.
43	T. Ramaswami Naidu	Southern do.	Nellore.
44	T. Ramaswami Naidu	Masulipatam	Kistna.
45	Gopalaswamy Naidu	Guntur	Kistna.
46	M. V. Chinnaswamy Pillai	Vizianagaram	Kistna.
47	M. Buthudeen	Ellore	Godavari.
48	Raja Ram	Rajahmundry	Godavari.
49	Arumugam Pillai	Pittapur	Godavari.
50	Thomas Cooper	Vizagapatam	Vizagapatam.
51	K. Satwajee Row	Vizianagaram	Vizagapatam.
52	M. Ramaswamy Naidoo	Guntur	Vizagapatam.
53	Mahomed Ibrahim	Jeypore	Ganjam.
54	S. Sumanah Naidoo	Ganjam Hill Tracts	Ganjam.
55	A. Srinatha Pillay	Chikole	Ganjam.
56	A. Mooneswamy Naidu	Chatrapur	Ganjam.
57	Gungatharam Pillai	Nilgiris	Nilgiris.

GOVERNMENT GENERAL HOSPITAL.

FOR MEN, WOMEN AND CHILDREN.

Lieut. Col. W. R. Browne, M.D., I.M.S.	Senior Medical Officer, (on leave).
G. L. Walker, M.D., I.M.S.	Ag. do.
J. Maitland, M.D., I.M.S.	Senior Surgeon, (on leave).
Captain G. G. Giffard, I.M.S.	Ag. do.
H. St. John Fraser, I.M.S.	Resident Medical Officer.
W. J. Niblock, I.M.S.	2nd Surgeon.
R. H. Elliot, I.M.S.	Ag. Additional Medical Officer.
Lt. Col. W. B. Browning, I.M.S.	1st Physician, (on furlo.).
Major R. Robertson, M.B., I.M.S.	Ag. do.
Captain C. Donovan, M.D., I.M.S.	Ag. 2nd Physician.
C. E. Badcock, Esq.	Dental Surgeon.
Mr. E. Powney	Military St. Assistant Surgeon, 1st Class.
A. O. Teuwen	Head Steward.
P. V. Doraswamy Iyer	1st Assistant Steward.
P. Narasimloo Naidu	2nd do.
A. G. Venkataragava Iyer	3rd do.
P. M. Ramaswami Naidu	Kitchen Steward.
R. Gnanamuthu Pillay	Asst. do.
Coopeaswamy Moodelkar	Copyist (Steward's Office).
P. Samaraswamy Moodelkar	do. do.
Venugopani Iyengar	Storekeeper.
Mrs. M. A. Nisbet	Matron Superintendent.
Mrs. J. Dent	Asst. do.
M. S. Subrahmanya Iyer	Linon-keeper.
S. Subrahmanya Chetty	Linon Clerk.
C. Gopaliah	Clerk, Matron Superintendent's Office.
Mr. E. Knowles	Hospital Sergeant.
P. S. Venkatramana Aiyar	Head Clerk (Office).
Thimanasawmi Mudelkar	2nd Clerk (Office).
P. Doraswamy Aiyangar	Out-patient Writer.
M. Emmanuel Pillay	Clerk to Senior Assistant Surgeon.
Rev. H. C. Parker	Chaplain (Church of England).
J. Morris	Catholic Chaplain.

Out-patients attended to from 7 to 9 A.M. Visitors to the sick allowed from 4-30 P.M. to 6 P.M. on all week days, except Monday, on which day no visitors are allowed. On Sundays, from 4 to 6 P.M.

Scale of Charges sanctioned for Civil Patients who may avail themselves of the benefit of this Institution.

GENERAL WARDS.

SCALE OF HOSPITAL STOPPAGES ON SALARIES.

PER DIEM.				PER DIEM.			
RS. A. P.				RS. A. P.			
With from 25 to 35 Rs. per mensem	0	4	0	With from 150 to 199 Rs. per mensem	1	0	0
Do. 35 to 50 "	0	8	0	Do. 200 and upwards	2	0	0
Do. 50 to 100 "	0	12	0				

Hospital Stoppages on salaries—conold.

Infants under 3 years—free.

Children from 3 to 8 years— $\frac{1}{4}$ rate chargeable for the head of the family.

" 8 to 15 years— $\frac{1}{4}$ do. do.
 " above 15 years, and wives— $\frac{1}{4}$ do. do.

SPECIAL WARDS FOR PAYING PATIENTS.

Officials.			Non-officials.		
Minimum	Rs.	Maximum	Minimum	Rs.	Maximum
Rs. 301 to 500	3	4	Rs. 301 to 500	4	5
501 to 700	4	5	501 to 700	5	6
701 to 900	5	6	701 to 900	6	7
901 to 1,200	6	7	901 to 1,200	7	8
1,201 to 1,500	7	8	1,201 to 1,500	8	9
1,501 to 2,000	8	9	1,501 to 2,000	9	10
Over Rs. 2,000	9	10	Over Rs. 2,000	10	12
			Over Rs. 1,500		15

Infants under 3 years—free.

Children from 3 to 8 years— $\frac{1}{4}$ rate chargeable for the head of the family.

" 8 to 15 years— $\frac{1}{4}$ do. do.
 " above 15 years and wives— $\frac{1}{4}$ do. do.

With the exception of the student in charge of the case, no other student shall enter the Special Wards.

Warrant Officers and Non-Commissioned Officers not performing regimental duty are charged civil rates for their wives and families.—G.O.S.C., 26th September 1870, No. 1224.

Except in the case of Government servants and their families, ten days' payment to be made in advance on admission, and repeated every tenth day.

GOVERNMENT OPHTHALMIC HOSPITAL.

MARSHALL'S ROAD—EGMORE.

Opened 1st April 1836.

Superintendent.....Lieut. Col. T. H. Pope, M.D., M.C., F.R.C.S., F.S.C., I.M.S.
 Resident Asst. Surgeon.....R. Collins.
 Hospital Writer and Steward.....C. Kumlasawmy Moodeliar.

The Institution comprises the Hospital and Dispensary, the former consisting of nine separate wards for In-patients and the latter for applicants seeking out-door relief. Two of the wards are set apart for males and females respectively of the higher castes, and high caste servants are entertained to attend on them and cook their food, &c. Poor patients of both sexes, of all classes, admitted into Hospital, are fed and clothed free of expense; while those whose means or salary averages Rs. 25-0-0 and above per month are charged at the rates fixed for the Government Civil General Hospital.

The practice of the Ophthalmic Hospital is open to all members of the profession, including Native practitioners, with the consent of the Superintendent after reference to the Surgeon-General with the Government of Madras. Operations are performed every Saturday and Wednesday at 9-30 a.m., excepting in cases demanding immediate interference.

Dispensary.—Out-patients are attended to by the Surgeon in charge, between the hours of 7 and 9 every morning. Visitors will be admitted daily between the hours of 9 and 6 p.m., except on Saturdays.

ROYAPETTAH HOSPITAL.

PETER'S ROAD, ROYAPETTAH.

There are fifty beds available for Native patients. All classes are treated in the Out patient department. Urgent cases are treated at all hours.

Lt. Col. G. L. Walker, M.D., I.M.S., Surgeon, 4th District, (on other duty).
 Captain C. H. Leet-Palk, M.D., I.M.S., Ag. do.
 Civil Apothecary T. Baidrishnappa Naidu, Resident Apothecary.
 S. Krishnamoorthi Aiyer, M.A., C.M., Temporary Civil Assistant Surgeon.
 Mohamed Ibrahim, 1st Class Hospital Assistant.
 M. Padmanabha Pillay, 3rd do. do. do.
 Mohamed Abdul Wahab, 3rd do. do. do.
 Matron.....Mrs. F. O'Donnell.

ISOLATION HOSPITAL.

KRISTNAMPETT.

Medical Officer.....Captain C. H. Leet-Palk, M.D., I.M.S.
 V. C. Subramonyam Mudaliyar, 3rd Class Hospital Assistant.

Cases of cholera, small-pox, chicken-pox and measles among natives are admitted at all hours from surrounding neighbourhood. There is no accommodation for Europeans or Eurasians.

THE MADRAS LUNATIC ASYLUM.

The new Lunatic Asylum at Locock's Gardens, Kilpauk, provides accommodation for 711 inmates of all classes. At present there are 800 patients.

Captain C. H. Leet-Palk, M.D., C.M., I.M.S., Superintendent, in charge.
 1st Class Surgeon M. Bowers, I.M.S., Dy. do.
 B. J. D'Prazer, Civil Apothecary.
 P. Kuppuswami Moodeliar, Hospital Assistant.
 R. Joseph Reddi, Steward.
 J. Forben, 1st Assistant Steward.
 Dinadayalu Naidu, 2nd do.
 Gopalswamy Iyengar, Storekeeper.
 S. Andrasayana Iyer, Writer.
 Mrs. Dashwood, Matron.
 Miss Nurse, Head Nurse.

Six European attendants and a numerous staff of male and female native attendants.

Official Visitors.

Surgeons of 2nd, 3rd and 4th Districts.
 The Magistrates of Egmore and Town Police Courts, Madras.
 The Commissioner of Police, the Deputy Commissioner of Police, and the Superintendent of Prisons, Madras.
 The Sanitary Commissioner, Madras.

Ex-officio Visitors.

The P. M. O., H. M.'s Forces, Madras District, and the Inspector-General of Prisons, Madras.

Refer to Lunacy Act XXXVI of 1868 for Civil Lunatics, and Act XI of 1877 for Military Lunatics; or to the "Rules" for management and superintendence of Lunatic Asylums, for information as to the mode of seeking admission for persons afflicted with insanity into the Lunatic Asylum.

Rules relating to the admission of patients into the Government Lunatic Asylum, Madras.

I. No patient can be admitted into the Asylum under any circumstances without a Medical Certificate of insanity and an Admission Order.

II. Admissions into the Asylum are divided into two classes:—(a) Private—Paying; (b) Public—Non-paying.

NOTE.—Exemption from paying in the case of private patients is only made when it appears to the Superintendent that the friends or relatives are unable to contribute towards the maintenance of the patient.

III. The documents required for the admission of private patients are as follows:—(1) Two Medical Certificates, signed by two Physicians or Surgeons, of whom one should be a Presidency Surgeon or a Surgeon in the Government service. (2) Admission Order signed, together with the statement attached to it, by the relative or friend who places the patient in the Asylum. (3) An Indemnity Bond to be executed before the patient's admission. Forms and full particulars for filling in, can be obtained on application.

IV. In the case of a public non-paying patient, the following documents are necessary:—(1) Medical certificate, one copy, signed by the Surgeon of the district. (2) Medical history sheet, signed by the Surgeon of the district. (3) Admission Order signed by a Magistrate.

For scale of charges for paying patients see General Hospital Scale pages 613 and 614.

GOVERNMENT MATERNITY HOSPITAL.

Pantheon Road, Egmore—Opened 23rd July 1844.

Lieut. Col. A. J. Sturmer, I.M.S., Superintendent.
 Lieut. S. E. Falconer, M.D., F.R.C.S. (Ed.), I.S.M.D., Resident Medical Officer.
 Miss Violet G. S. Adams, M.A. & C.M. (Ed.), Lady Asst. Superintendent.
 E. Rama Warrior, I.M. & S., Temp. Assistant Surgeon.
 E. Madhava Menon, I.M. & S., Do. do.
 G. Asirvadam, M.B. & C.M., Do. do.
 Mrs. E. J. Lambie, Matron.

T. A. Solomon Pillay	Senior Hospital Assistant.
V. P. Krishna Menon	Junior do.
T. Narasinga Rao	Do. do.
Mr. A. C. McKenzie	Steward.
M. Saravana Mudaliar	Asst. Steward.
S. Isaac Joseph Pillai	Office Writer.
S. Parthasarathy Iyengar	Training School Writer.
C. Natesa Mudaliar	Storekeeper.

Europeans, Indo-Britons and Native women of all castes are admitted into Hospital and dieted during their stay at the Institution. Native women, while awaiting confinement, receive a money allowance of one anna six pies per diem, in lieu of diet.

Out-patients are seen every morning between 7 and 9 o'clock at the Egmore Dispensary. There is no establishment at this Institution for procuring Wet Nurses. When assistance is required in procuring amahs, a sum of 2 rupees should be sent with the application to cover cost of cooly and carriage hire.

Memo. of Hospital Stoppages.

GENERAL WARDS.				Rate.		
Monthly Income.						
From Rs.	25	to	49	Rs.	A.	P.
"	50	"	99	0	8	0
"	100	"	149	0	12	0
"	150	"	199	1	0	0
"	200	"	and above.	2	0	0

SPECIAL WARD.

OFFICIALS, CIVIL AND MILITARY.				NON-OFFICIALS.			
Monthly Income.				Monthly Income.			
Rate.				Rate.			
Minimum	Rs.	A.	P.	Minimum	Rs.	A.	P.
From Rs.	301	to	500	From Rs.	301	to	500
"	501	"	700	"	501	"	700
"	701	"	900	"	701	"	900
"	901	"	1,200	"	901	"	1,200
"	1,201	"	1,500	"	1,201	"	1,500
"	1,501	"	2,000	"	1,501	"	2,000
"	Over Rupees	2,000	10	"	Over Rupees	2,000	10

Patients should only be charged for the number of days on which diets or extras have been drawn for them.

Ten days' payments to be made in advance, on admission, and repeated every tenth day. Wives are charged half the above rate under G. O. No. 476 of 17th Jan 1899.

7. Patients are permitted to wear their own clothes, but clean white sheets and bed linen in sufficient quantity are supplied by the Hospital.

8. Private servants or children cannot as a rule be admitted with the patient unless she is suckling. In exceptional cases an ayah is permitted to remain to attend to an infant.

9. All patients will be dieted entirely by the Hospital and proper arrangements will be made for the nursing.

Midwifery Nurse-Pupil Class.

A class, consisting of a limited number of European and East Indian female pupils for instruction in Practical Midwifery, exists at this Institution by permission of Government. European and East Indian candidates are required to pass through a course of training in Sick Nursing previous to entry into the Midwifery Class. At the end of six months they will be examined and, if qualified, will receive a *Nurse Certificate*.

The Midwifery pupils are resident in Hospital and are allowed to remain under instruction for a period not exceeding nine months, when, if found by examination competent to practice as Midwives, they are presented with a Diploma.

Pupils receive an allowance of 25 rupees per mensem as ration money for a period of 6 months only in the Sick Nurse Class, and for 6 months only in the Midwifery Class.

Candidates should furnish, with a written application for admission as a pupil, testimonials of character, and state her age, condition, residence, previous experience in nursing, &c., and whether European or East Indian.

A class also exists for training Native pupils in Midwifery. Women of the Barber caste are preferred.

Rules for Examination of Candidates for the Midwifery Nurse-Pupil Class.

RULES FOR MIDWIFERY NURSE-PUPILS.

I. Applications for Candidates—

1. Candidates for Pupil-Nurse vacancies should apply in writing to the Superintendent of the Maternity Hospital.

2. Their application must contain information on the following points:—

- (a) *Condition*.—Whether married, widowed, or single.
- (b) *Age, &c.*.—Date and place of birth, and present address.
- (c) *Race*.—Whether European, Eurasian or Native.
- (d) *State of Health*.—Age of youngest child, if any.

3. If married or widows, they should not be less than 20 or more than 35; and, if single, not under 25 years of age.

II. Examination of Candidates—

This must embrace the subject of physical as well as mental fitness. The examination at Madras will be conducted at the Maternity Hospital, and at up-country stations by the Senior Medical Officer.

4. European and Eurasian candidates must possess the following qualifications:—

- (a) Ability to read fluently and explain the meaning of a passage of not less than twenty lines in any standard work.
- (b) Ability to write to dictation a passage of not less than fifteen lines from any standard work.
- (c) Ability to converse freely and describe any common object or occurrence.
- (d) Certificate of moral character and respectability.

5. When examined up-country, the certificate of physical fitness, and the dictation paper of each pupil-candidate, with report on the other subjects of examination, on her appearance and intelligence, and on the probability of her being able to qualify as a midwife, will be sent to the Superintendent of the Maternity Hospital for registration.

More than three errors will be held to disqualify a candidate for three months, but at the end of that time she may again be examined.

6. The names of candidates who pass a fair examination and are otherwise eligible, will be recorded in a register at the Maternity Hospital, from which selections will be made, for entertainment as pupils, from time to time, as vacancies occur.

7. No candidate can be entertained as a Nurse-pupil while pregnant or suckling, and no child will be permitted to reside in the quarters of pupils.

8. The pupils will reside in the Hospital compound, and will occupy furnished quarters.

9. Pupils undergo training as Sick Nurses for a period of six months before admission to the Midwifery Class at the Maternity Hospital.

10. Under provision of Civil Travelling Allowance Code, 1883, Nurses will have to pay their own expenses to and fro.

11. Candidates in receipt of Government allowance who resign before term of tuition is completed, will be liable to be called upon to refund the amount received in stipend.

12. The entire control of the pupils is vested in the Superintendent. Disobedience of orders, or of the rules of the Institution, and misconduct of any kind will be punished according to the gravity of the offence by fine, extra duty, suspension, or dismissal.

13. When it appears to the Superintendent that a pupil after a fair trial is not likely to qualify as an efficient Midwife, she will be allowed the option of resigning.

14. Each Nurse must pay Rs. 12 in advance for dieting, &c., on joining the Maternity Hospital.

List of Midwives practising at MADRAS, corrected up to 1st December 1899.

Name.	Race.	Address.
Mrs. J. M. Adolphus	Eurasian	99, Barrook Street, Chintadripet.
Arba Ammal	Native Christian	Government Maternity Hospital.
Antonamah	do.	Mission Hospital, Rayapuram.
Annamah	do.	1st Street, Podupet.
Mrs. S. A. Arnett	European	Cook's Road, Ottery.
L. Augustine	Eurasian	Harris Road, Podupet.
M. W. Barnes	do.	C/o Mrs. M. Brown, Old Family Quarters, St. Thomas' Mount.
E. Balfour	do.	Industrial School, Popham's Broadway.
Brisson	do.	Harris Road, Podupet.
E. Bowdan	do.	10, Cutcherry Road, Mylapore.
H. S. Bronkhurst	do.	27, Murogappa Mudali Street, Purse-walkam.
C. M. Burghall	do.	34, Peter's Road, Royapettah.

List of Midwives practising at MADRAS, corrected up to 1st December 1900.—contd.

Name.	Race.	Address.
Mrs. L. E. Burgess	Eurasian	Peter's Road, Royapettah.
Miss G. Bazely	do.	Stringer's Street, Black Town.
Canakumah	Hindu (Barber)	21, Mowbray's Road, Royapettah.
Mrs. M. Carr	Eurasian	55, 1st Street, Park Town.
" K. Pitts	do.	5, Bishop's Lane, Vepery.
Miss G. Castellas	do.	17, Hunter's Road, Vepery.
Mrs. H. Campbell	European	Pallavaram.
" A. L. Williams	Eurasian	Tannah Street, Pursewalkum.—(Plague duty, Guntakal).
A. Danammal	Native Christian	Midwife, Govt. Maternity Hospital, Madras.
Mrs. C. Croghan	Eurasian	Tannah Street, Pursewalkum.
Miss H. Clarke	do.	55, Centre Street, New Town.
Mrs. E. D'Cruid	do.	Kareappa Mudaly Street, Pursewalkum.
" E. A. C. Dawes	do.	Head Nurse, General Hospital.
" F. Dunn	do.	Family Station Hospital, St. Thomas' Mount.
" A. G. Day	do.	1st Asst. Matron, Govt. Maternity Hospital.
" K. Dee	European	Matron, Govt. Lunatic Asylum, Madras.
" J. Dashwood	do.	Tannah Street, Pursewalkum.
" M. D'Montebars	Eurasian	Perambore Barracks Road.
" Draper	European	General Hospital.
Ellen Blades	Native Christian	Bishop's Lane, Pursewalkum.
Mrs. S. Forsyth	European	Duramarajan Covel Street, Washermanpet.
" E. A. Freeman	do.	Nurse, Sir Ramasawmy Mudaliyar Lying-in Hospital, Washermanpet.
" M. Gilbert	do.	No. 144, Popham's Broadway, Black Town.
Miss Green	do.	C/o Mrs. French, New Bank Buildings, North Beach.
" E. Gernon	do.	Pallavaram.
Grace Ammal	Native Christian	Free Church Mission Hospital, Bayapuram.
Mrs. A. E. Hunt	European	C/o J. Hunt, 9th Field Battery, R.A., St. Thomas' Mount.
" A. Hayes	Eurasian	New Town.
" P. Helge	do.	1st Street, New Town.
" M. A. Harris	do.	14, Old Jail Street, Black Town.
" A. Hosie	do.	Naval Hospital Road, New Town.
" H. Hillier	do.	30, Jones Street, Madras.—(Plague duty, Puticoria.)
" E. Humphreys	do.	Myrtle Cottage, Tannah St., Pursewalkum.
Miss C. Humphreys	do.	Tannah Street, Pursewalkum.
" O. Jackson	do.	34, Main Road, Bayapuram.
Intherany	Native Christian	50, Mowbray's Road, Royapettah.
Mrs. Kate Kelly	Eurasian	33, Soanikaram Street, Black Town.
" Kerr	do.	Vepery High Road.
" E. J. Lambie	European	Matron, Government Maternity Hospital.
" A. M. Lincoln	Eurasian	Church Road, Vepery.
" A. E. McIntosh	do.	General Hospital.
Miss J. A. Mergler	do.	3rd Street, Pudupett.
" M. Moore	do.	Napier Park.
Mrs. W. Minns	European	Jones Street, Black Town.
Miss S. Nourse	do.	Nurse, Lunatic Asylum, Madras.
Mrs. J. A. Murphy	do.	Government Maternity Hospital.
" A. E. Nelson	do.	Library Lane, St. Thomas' Mount.—(Plague duty, Kondapalle.)
Mary Daniel	Native Christian	Maternity Hospital.
Mary Anne	do.	do.
Mrs. Mary A. Bensley	Eurasian	2nd St. George.
Martha Devadasen	Native Christian	10, Cantoor Sodayappen Street, Perisamet.
Mrs. H. McGrath	Eurasian	Harris Road, Pudupett.
" F. O'Donnell	do.	Matron, Royapettah Hospital.
" I. Pierce	do.	C/o Mr. Hawkins, Inspector of Post Offices, Mount Road, Madras.
" A. Prosser	European	C/o Matron, Maternity Hospital, Egmore.
" C. Pope	Eurasian	Siravallur.
" A. Probyne	do.	St. Thomé.
Ponnammah	Hindu (Kavaray)	3, Solayappa Mudelly Street, Pursewalkum.

*Formerly Miss Humphreys.

List of Midwives practising at MADRAS, corrected up to 1st December 1900.—concl.

Name.	Race.	Address.
Mrs. L. Evers *	Eurasian	3rd Street, New Town.
" A. R. Smith	do.	C/o Messrs. Smith and Andre, Mount Road.
" J. G. Seelana	do.	34, Popham's Broadway.
Miss F. C. Sequirah	do.	C/o Mr. R. J. Menand, Tannah Street, Bayapuram.
Rosabella Solomon	Native Christian	4th Street, Pudupett.
Mrs. W. J. Smith	European	Head Nurse, Govt. Maternity Hospital.
" A. Smith	Eurasian	Jones Street, Black Town.
" C. Smith	do.	Veteran Lines, Pallavaram.
" M. J. Smith	European	May Cottage, Pallavaram.
Miss A. B. Smith	do.	1st Street, Pudupett.
" A. Scriven	Eurasian	Perambur.
" Abce Smith	do.	New Town.
R. Seratham	Hindu	Swaminatha Gramany Street, Perisamet.
Mrs. A. Sterling	Eurasian	Pereira Street, Park Town.
Thoyaram	Hindu (Barber)	Flower Bazaar, Triplicane.
Venkatamah	do. (Kavaray)	do.
Mrs. Vanderputt	Eurasian	Ritchie's Road, Mount Road.—(Plague duty, Bellary.)
Valliamah	Hindu (Mudaly)	Swamy Naick Street, Chintadripet.
Mrs. L. West	Eurasian	Hospital Lane, Royapettah.
" M. E. Wilson	do.	Perambur.
" J. Wood	do.	Police Commissioner's Road, Egmore.
" A. Ward	do.	Bayapuram.
" M. A. Wilson	European	Siravallur, Perambur.
Miss Woodnell	do.	C/o Mrs. Dyaper, Perambur Barracks Road, Vepery.
Mrs. L. Ross	Eurasian	10, Narasingapuram, Mount Road, Madras.
Natchathram	Native Christian	Midwife, Royapettah Hospital, Madras.
Tholasee	Hindu (Barber)	23, Mowbray's Lane, Royapettah.
Mrs. N. B. Lennard	European	Y. W. C. A., Randall's Road, Vepery.
Joanna	Native Christian	C/o Mrs. Coching, Royapettah.
Mrs. F. A. Akehurst	European	Nurse, Lunatic Asylum, Madras.
Miss W. E. Franklin	Eurasian	Bullock Lines, St. Thomas' Mount.
Mrs. A. C. Starr	European	2d, Mount Road, Madras.
Gnanamarickam	Native Christian	41, Amman Covel Street, Royapettah.
Mrs. H. Smith	European	Nurse, Govt. Maternity Hospital, Madras.
Rebecca Thomas	Native Christian	Andyappa Gramany Street, Bayapuram.
Mrs. A. Parkinson	European	Nurse, Govt. Maternity Hospital, Madras.
" A. Barron	do.	Nurse, Lunatic Asylum, Madras.
" H. Lincoln	Eurasian	Vepery High Road, Madras.
Samoatham	Native Christian	Perisamet Ministry Street, New Town.
Mrs. F. E. Barclay	European	Y. W. C. A., Randall's Road, Vepery.
Kuppamah	Hindu (Kavaray)	Chintadripet.
Miss E. J. Dias	Eurasian	Subbramaniya Mud. Street, Pursewalkum.
Mrs. A. Thomas	do.	Lubbay Street, Pudupett.

List of Midwives practising in the MAFUSSIL, corrected up to 1st December 1900.

Place.	Name.	Race.	Address.
Adirapatnam	Ramasujamma	Hindu	Local F. Dispensary, (Tanjore).
Adoni	Thippammah	do.	Municipal Hospital.
Agra	Miss D. M. Ball	European	Midwife.
Alatur	D. Manickam	Native Christian	Local Fund Dispy. (Palghat).
Alahabad	Mrs. M. A. Archer	Eurasian	3rd Loco. Barracks, B. I. Ry.
Alur	Ammaeamah	Hindu	Local Fund Hospital, (Bellary).
Amindivi Islands	Harriet	Native Christian	Midwife.
Anakapalli	Anthiluthees	do.	Municipal Dispensary.
Anikal	Julia	do.	Local Fd. Dispy. (Bangalore Dist.).
Ariyalur	Manickam Ammal	Hindu	do.
Aska	Thoyarammah	do. (Kavaray)	Local Fund Dispensary.
Atur	Nomegiri Ammal	do.	do. (Salem Dist.).
Avinigadda	Anthiluthees	do.	do. (Kistna Dist.).
Ayyampettai	V. Sundram	do. (Kavaray)	do. (Tanjore Dist.).
Bangalore	Mrs. J. Costello	European	Convent of the Good Shepherd.
Do.	" A. Perrett	Eurasian	7, Cheerful Villa, St. John's Road.

*Formerly Mrs. Ringrose.

List of Midwives practising in the MOPUSSIL, corrected up to 1st December 1900—contd.

Place.	Name.	Race.	Address.
Bangalore	Mrs S. E. Probert...	Eurasian	Mackay Street, John's Road.
Do.	" E. King	do.	Do. do.
Do.	" H. Moore	do.	C/o Asst. Surg. J. Moore, 28, Colborn Road.
Do.	" G. Cronk	do.	Cleveland Town, C/o Mrs. Gascoyne.
Do.	" Rajamamah	Hindu (Madely)	Head Nurse and Midwife, Maternity Hospital.
Do.	" Mardamamah	Native Christian	Midwife.
Do.	" Mrs. E. L. Latimour*	Eurasian	2/64, Sepping's Rd., St. John's Hill.
Do.	" E. Foote	do.	121, Narayana Pillay Street, St. John's Hill.
Do.	" S. Lucas	do.	5, Cassurina Street, St. John's Hill.
Do.	" S. Dale	European	23, Dickinson Road.
Do.	" E. Sullivan	Eurasian	2, Wellington Street, Richmond Town.
Do.	" M. Terry	European	Matron of the Maternity Hospital for Women and Children.
Do.	" E. Grainger	Eurasian	Railway Quarters, City Station, S. M. Railway.
Do.	" H. Fernandez	do.	3, Cockburn Road, St. John's Hill.
Do.	" M. S. Sheppard	do.	C/o Overmaster's Lodge, Maharajah's Palace.
Do.	" J. Harrod	do.	Benson Road, Benson Town.
Do.	" E. Walsh	European	C/o Mrs. Burke, No. 5, Wood Street.
Do.	" E. J. Stephens	Eurasian	C/o Messrs. Higginbotham & Co., Cantonment Hospital.
Do.	" Panamamah	Hindu	Midwife.
Do.	" Hannah	Native Christian	Midwife.
Do.	" Takavayam	do.	Local Fund Dispensary, (Attaput City).
Do.	" Mrs. M. A. Thip-taope (formerly A. Rozario)	Eurasian	141, St. John's Hill.
Do.	" Mrs. A. Edwards	do.	C/o Mr. E. Gibson, Infantry Lines, Bangalore.
Do.	" Laura Anna Dyce	do.	No. 17, Infantry Road.
Do.	" Govindamah	Hindu	Municipal Hospital.
Do.	" Kodha Mini	do.	C/o Miss Austey, Ulsoor Road.
Do.	" Azha Bhai	Brahmin	Midwife.
Do.	" Grace Moses	Native Christian	Midwife, Maternity Hospital.
Do.	" Agatha	do.	do.
Do.	" Mrs. A. Paul	Eurasian	Midwife.
Do.	" S. T. Saldanha	do.	C/o Mr. Salhanbo, Post Master.
Do.	" D. Gomes	do.	C/o Mr. Dalton, Bangalore.
Do.	" A. E. Fernandez	do.	Haines Road, St. John's Hill.
Badagara	" M. Pannoo	Native Christian	Taluk Board Hospital, (Tall-cherry).
Bapatla	" Veeramah	Hindu	Civil Dispensary, (Kistna Dist.).
Belary	" Ponnagavaram	do.	Sabagathy Model Hospital.
Do.	" Mrs. M. L. Sator	Eurasian	C/o Mrs. Makum, Civil Orphanage.
Do.	" Sooramah	Native Christian	Midwife.
Do.	" Janammah	Hindu (Kavary)	Midwife, Plague Duty.
Do.	" Mrs. A. J. Jellie	European	Midwife.
Do.	" Asha Bee	Mahammadan	Midwife, Plague Duty.
Do.	" Mrs. S. J. O'Mally	European	Midwife.
Bhusawal	" M. E. Barclay	Eurasian	do.
Bobbili	" M. Simmons	do.	do.
Bowringpet	" A. Cardozo	do.	21, Gireebahoo's Lane.
Calcutta	" J. Beeby	do.	C/o Mr. Beeby, Foundry and Shell Factory, Cossipore.
Do.	" V. J. Wilson	do.	C/o Mr. Oliver, G. L. P. Ry.
Do.	" Miss G. Tyson	European	Hedges Hospital, Calcutta.
Calicut	" Mrs. H. Lopez	Eurasian	Midwife.
Do.	" D'Mellow	do.	do.

* Formerly Mrs. Taylor.

List of Midwives practising in the MOPUSSIL, corrected up to 1st December 1900—contd.

Place.	Name.	Race.	Address.
Calicut	Mrs. Thompson	Eurasian	C/o Asst. Surg., Station Hospital. (Plague duty, Madras.)
Caananore	" M. A. Riordan	European	Fort.
Do.	" Rachel Andipa	Native Christian	Mission Hospital.*
Cochin	" Miss J. H. Baillie	European	Municipal Hospital.
Do.	" Mrs. A. Bass	do.	do.
Do.	" Antammal	Native Christian	Midwife.
Do.	" Arokiamary	do.	Municipal Midwife.
Chowghat	" Mrs. H. C. Philip	Eurasian	Civil Hospital.
Cossipore	" A. Cason	do.	Midwife.
Chingleput	" A. L. Harding	European	do. (Plague Duty.)
Chodavaram	" A. Kannammah	Hindu	Local Fund Hospital.
Chamrajnagar	" Dorachiammah	do.	do. Dispensary.
Chennapatna	" Ameena Bee	Muhammadan	do. do. (Bangalore Dist.).
Chidambaram	" Runganoyagee	Hindu	Civil Dispensary.
Chingleput	" C. Benjamin	Native Christian	Local Fund Hospital.
Chickballapur	" Ammakannoo	do.	Civil Dispensary. [Board.]
Chittoor	" Mrs. M. Henderson	Eurasian	Matron, Lying-in Hospital, L. F.
Cocanada	" Annoyo Ammal	Hindu	Civil Dispensary.
Condapur	" Eliza Karkada	Native Christian	Local Fund Hospital.
Do.	" Kuteba Jemudasen	do.	Midwife.
Conjeevaram	" Kanakambujam	Hindu	do.
Coimbatore	" Mrs. Maria Beale	Eurasian	Jail Road.
Do. (Karrur)	" Annammah	Native Christian	Midwife.
Coorg	" Annamma	Hindu (Vellala)	Holevarasapur (Coorg Dist.).
Coomoor	" Mrs. C. Cawdery	Eurasian	Midwife.
Do.	" G. Slyn	do.	Matron, Municipal Hospital.
Do.	" Latchmeemah	Native Christian	Midwife.
Do.	" Miss Honeywell	Eurasian	do.
Do.	" Mrs. A. Cockrane	do.	Coomoor.
Cuddalore, N. T.	" Nagamah	Hindu	Midwife, Lying-in Hospital.
Do. O. T.	" Mrs. E. Fewkes	Eurasian	Midwife.
Do.	" A. S. Cloney	do.	do. Mt. Capper.
Do.	" Sophia Sylvester	Native Christian	do. Municipal Dispensary.
Cuddapah	" Mrs. E. Elliott	Eurasian	Finial Lodge.
Do.	" L. Pollett	do.	Matron, Municipal Hospital.
Dharapuram	" M. Bousard	Native Christian	Local Fund Hospital.
Dindigul	" Sellathammal	Hindu	Civil Dispensary.
Do.	" Sangathanam	Native Christian	C/o Dr. Chester, Dindigul.
Devanahalli	" Aona Fernandez	do.	Civil Dispy., (Bangalore Dist.).
Dodaballapur	" Martha	do.	Taluk Dispensary.
Ellanencottai	" P. Lutchmah	Hindu (Kzvaray)	Midwife, (Vizagapatam Dist.).
Erode	" Vethavally	do.	Midwife.
Eraculan	" Cennammah	do.	do.
Erood	" Mauna Bhai	Mahratti	do.
Gandarwakkottai	" Amaravathy	Hindu	Local Fund Dispensary, (Tanjore District).
Ganjam	" Leah Behara	Native Christian	Midwife.
Do.	" Lucy Behara	do.	do.
Do.	" Katy Senapathy	do.	do.
Do.	" Marian Moses	do.	do.
Godavari	" Thoyaramah	Hindu	Under District Board.
Gubbi	" Gnanamirtham	Native Christian	Midwife, (Tumkur Dist.).
Gudiyatam	" Annathoye	do.	Municipal Hospital.
Gudivada	" Elizabeth	do.	Local Fund Hospital, (Kistna Dist.).
Guntur	" Rockmoney	Hindu (Kavary)	Midwife, Lutheran Mission.
Do.	" Miss E. Grey	Eurasian	Mission Hospital.
Do.	" Mary Paripurnam	Native Christian	do.
Do.	" Chellamah	Hindu (Barber)	do.
Hariharpur	" S. Rachel	Native Christian	Midwife.
Harpanahalli	" Mariamah	do.	Local Fund Hospital.
Holkere	" Mariamah	do.	Taluk Hospital.
Hoskote	" Gnanamah	do.	Midwife, (Bangalore Dist.).

List of Midwives practising in the MOFUSSIL, corrected up to 1st December 1900—contd.

Place.	Name.	Race.	Address.
Hospet	Mary Rose	Native Christian	Civil Dispensary.
Do.	P. Thoyamah	Hindu	Municipal Dispensary.
Hosur	Thoyamah	do.	Local Fund Hospital.
Huma, Ganjam District.	Mrs. L. Campbell	European	Midwife.
Huvina hadgalli	Annammah	Native Christian	Local Fund Dispensary.
Hyderabad, Deccan	Mrs. E. C. Phillips	Eurasian	Midwife, Chudderghat.
Do.	" E. Edmonds	do.	do.
Do.	" F. Muir	European	do.
Jaffna	Eliza Agnew	Eurasian	C/o. T. W. Scott, Maneppey.
Jalarpet	Mrs. L. H. McCoy	do.	C/o. Mr. W. McCoy, Apothecary Railway Dispensary.
Do.	Eliza Gilholy	do.	Railway Premises, Jalarpet.
Jami	G. Venkammah	Hindu	Local Fund Hospital, (Vizagapatnam District).
Kolaba, Bombay Presidency	Mrs. M. Casling	European	Midwife.
Kallarkutte (Shimoga Dist.)	Anna Maria Naronha	Native Christian	Taluk Board Hospital, Ceylon.
Kandy	Winifred Hyde	European	Local Fund Hospital.
Karkal	Martha Soans	Native Christian	Midwife, Municipal Hospital.
Kodalkaval	Gnanapoo	do.	Civil Hospital.
Kolar	Dorcas	do.	Midwife.
Do.	Mathammah	Hindu	Methodist Episcopal Mission.
Do.	Jessie Macrae	Native Christian	Civil Dispensary, (Bellary).
Kottur	Thoyarammah	Hindu	Local Fund Dispensary.
Kudligy	Thoyammah	do.	Taluk Board Hospital, (Tumkur District).
Kunigal	Pragasammah	Native Christian	Taluk Board Hospital, (S. Canara).
Kasaragod	Maria Seeshoo	do.	Midwife.
Do.	Theresa Fernandez	do.	Municipal Hospital.
Karoor	Muthial	Hindu	C/o. Mathialu, Midwife.
Do.	Thoyara	do. (Kavaray)	Elphinstone Road.
Kirkee	Mrs. A. W. Cousta	Eurasian	Midwife.
Kistna	P. Andiluthee	Hindu	do.
Kistna	M. Somaloo	do.	do.
Do.	M. Venkayee	do.	Mission Hospital.
Kurnool	Mintamah	do.	do.
Do.	Chand Bee	Muhammedan	do.
Do.	Maboo Bee	do.	Midwife.
Kudligy, Bellary District.	Thoyarama	Hindu (Kavaray)	do.
Kumbakonam	Sundaram	do. (Vellala)	do. Municipal Hospital.
Lahore	Mrs. A. M. Denton	European	Lahore.
Lalgudi	Muthulatchnee	Hindu	Local Fund Dispensary.
Lanowli	Mrs. A. C. Faulkner	Eurasian	C/o. Mr. Brown, Station Master.
Do.	Miss E. D'Souza	do.	Lacknow.
Madanapalle	Esther Balachensoo	Native Christian	Local Fund Hospital.
Madurantakam	Dayawayee	do.	do.
Magadi	Nathala D'Souza	do.	do.
Mair	Mrs. Sarah Williams	European	do.
Mallapuram	Esther	Native Christian	Mission Hospital.
Manaparai	Maruthoye	Hindu	Local Fund Hospital.
Mangalore	Mercia Baboo	do.	Municipal Hospital.
Do.	Elizabeth Codoth	Native Christian	do.
Do.	Manicka Moses	do.	do.
Mannargudi	V. Pragasem	Hindu	Local Fund Dispensary.
Masilupatam	Varathoye	Native Christian	Midwife.
Molkalmuru	Vulliamah	Hindu	Taluk Dispy., (Chittaldroog).
Mysore	Mrs. J. English	European	Matron, Maharane's Female Hospital.
Do.	Jayapurani	Native Christian	Midwife.
Do.	Annapoone	Hindu	do.
Do.	Balgain	do.	do.
Nagpore	Mrs. J. G. Bernard	Eurasian	do.
Namakkal	Kattija Bec	Muhammedan	Local Fund Dispensary.

List of Midwives practising in the MOFUSSIL, corrected up to 1st December 1900—contd.

Place.	Name.	Race.	Address.
Namakkal	Kanakammah	Hindu	Under Taluk Board.
Do.	Christian Johnson	Native Christian	Municipal Hospital.
Nandyal	Thoye	Hindu	Local Fund Dispensary.
Do.	Munnaiah	Native Christian	Under Taluk Board.
Neemuch	Mrs. S. J. Adams	Eurasian	Midwife.
Neelamangadu	Antoniammah	Native Christian	Local Fund Dispensary.
Nellore	Mrs. C. Thomas	Eurasian	Midwife.
Do.	Mercy Paul	Native Christian	do.
Ootacamund	Mrs. J. Cowell	European	do. Mission Hospital.
Do.	" E. Passanba	Eurasian	do.
Do.	" L. Bourard	European	St. Bartholomew's Hospital.
Do.	" M. Sherwood	do.	Mona Cottage.
Do.	Ruthnamah	Native Christian	Cheerful Cottage.
Do.	Mrs. E. Kirkby	European	St. Bartholomew's Hospital.
Do.	" L. Key	do.	C/o. Sergeant-Major Kirkby, Nilgiri Vol. Rifles.
Do.	" F. Cabral	Eurasian	C/o. Miss Fullerton, Nazareth Convent.
Ongole	Ramanujam	Hindu (Kavaray)	Midwife.
Paikonda	G. Thotamah	Hindu	Midwife, Municipal Hospital.
Palni Hills	Antoniammah	Native Christian	Local Fund Dispensary.
Palghat	Chellammah	Hindu	Municipal Hospital.
Palamcottah	Chinnammall	do.	do.
Palavaram	Mrs. M. Doran	Eurasian	do.
Palni Hills	S. Gnaramah	Native Christian	Midwife.
Parlakimedi	Chinnamma	Hindu (Barber)	Municipal Hospital.
Parvatipur	Mooneammall	do.	do.
Pattambi	Karinbil Thala	do.	Local Fund Hospital, (Vizagapatnam District).
Peddapoor	Ruthamah	Native Christian	2nd Class Vaccinatrix.
Perambalur	Alameh	do.	Local Fund Dispensary.
Penukonda	B. Thoyaramah	do. (Kavaray)	do.
Pooma	Miss F. Parke	European	do.
Puttur	Teresa Coelho	Native Christian	Petty Staff Lines.
Pudukotah	Lutehmi Bhai	Mahratta	Local Fund Hospital, (S. Canara).
Do.	Karupayee	Hindu	Maharajah's Hospital.
Do.	Veerayee	do.	Civil Dispensary.
Do.	Amirtham	do.	Ponamravathy Dispensary.
Do.	Chinnamma	do.	Midwife.
Do.	Mariyayee	do. (Barber)	do.
Do.	Govindamma	do.	do.
Do.	Mangalam	do. (Edayar)	do.
Quilon	Mrs. M. Quinless	Eurasian	do.
Rajahmundry	Elizabeth	Native Christian	Matron, Victoria Lying-in Hospital.
Rajars	Somalamah	Hindu	Midwife.
Renigunta	Mrs. L. Webber	Eurasian	Local Fund Dispensary.
Rayton	" L. M. D'Monte	do.	C/o. Mr. Green, (Vizag duty, Hosur.)
Do.	" S. Mariner	do.	7, Barr Street.
Do.	" J. A. Rorke	European	259, Dalhousie Road.
Do.	" K. Johnson	do.	Midwife.
Salem	Lydin	Native Christian	C/o. Lance-Sergeant Johnson, 2nd S. S. Regiment.
Do.	Gnanam	do.	C/o. Rev. W. Robinson, London Mission.
Do.	Coopamah	Hindu	Municipal Dispensary.
Do.	Aumoye	do.	do.
Do.	Thoyammal	Hindu (Kavaray)	Municipal Hospital.
Sathlavedu	Achyammall	Native Christian	Local Fund Dispensary, Hosur.
Secundershad	Mrs. L. Santhony	Eurasian	Salem Dist.
Do.	" A. Rozario	do.	Local Fund Dispensary.
Do.	" E. Howard	do.	Midwife.
Do.	" Gomes	do.	do.
Shahabad	" M. C. Jones	do.	C/o. Mrs. Thomas.
			Sapper Lines.
			Midwife.

List of Midwives practising in the MOFUSIL, corrected up to 1st December 1900—contd.

Place.	Name.	Race.	Address.
Serab (Shimoga)	Chinnappilly	Native Christian	Telug Hospital.
Singapore	Mrs. C. Wolfe	European	C/o J. A. Beardon.
Do	Mrs. A. Bacon	do.	General Post Office.
Sankaranipar	Amaravathy	Native Christian	Local Fund Hospital.
Tanjore	P. Mariammal	do.	Midwife, C/o. Dr. Medical and Sanitary Officer (Tanjore).
Do	Seethams	Hindu (Barber)	Midwife, Raja Mirassidar's Hospital.
Do	Chasamma	Native Christian	do. do.
Do	Nagamma	do.	do. do.
Tiruvady	Shamala	Hindu	Local Fd. Hospl. (Tanjore Dist.).
Tellicherry	Mrs. C. Edwards	Eurasian	Civil Hospital.
Do	L. Hornby, (formerly L. Hinton).	do.	C/o. Sergt.-Instr. J. Hornby, Malabar Volr. Rifles.
Do	Mrs. A. Salisbury	do.	Midwife.
Do	Mrs. M. C. Littery	do.	C/o. Mr. J. E. Brito, Sea Customs House—(Flag duty, Hoar).
Tiruvavaskuri	Amirtham	Hindu	Local Fund Dispensary.
Tiruvallure	Mary Abraham	Native Christian	Wesleyan Mission Dispensary.
Tanuku	Lydiamah	do.	Local Fund Hospital.
Tindivanam	Soobamah	Hindu (Barber)	Midwife.
Tirthahally	Nathia D'Costa	Native Christian	do. (Shimoga District).
Tiruporn	Jesvarathnam	do.	Municipal Dispensary.
Tirupaty	Thoye	Hindu	Devasthanam Civil Hospital.
Tiruvancore	Elizabeth	Native Christian	C/o. Dr. Fells, Neytor.
Trivandrum	Mrs. G. V. Spooner	Eurasian	Matron, Maternity Hospital.
Do	A. Matcher	do.	Midwife.
Trichinopoly	Ammanamah	Hindu	Municipal Hospital.
Do	Mrs. R. Roay	Eurasian	C/o. Mr. Roay, Station Master, S. I. Railway.
Do	A. Martin	do.	C/o. Mr. W. Jolly, Kemp's Town.
Do	D. A. Clerk	do.	Matron, Municipal Hospital.
Do	Samathanammal	Native Christian	Midwife.
Do	Susanah	do.	do.
Tripatore	Mrs. Hanna Cook (formerly H. Butler)	European	do.
Do	Arakimmal	Native Christian	do.
Uttamallur	Gallamah	Hindu	Local Fund Hospital.
Uttamnad Chattram	Antheammah	do.	do. (Tanjore Dist.).
Vaniyambadi	Annaswamy	Native Christian	Plague duty, Vaniyambadi.
Vayitri	Elizabeth Thammiah	do.	Municipal Dispensary.
Veeranajdrapat	Rachel	do.	Civil Dispensary, (Coorg).
Vizagapatam	Rathrammah	do.	C/o. Med. Practitioner, Victoria Gosha Hospital.
Do	Atchamma	Hindu (Mayar)	Midwife.
Do	Appalarasammal	Native Christian	do.
Do	Rajamah	Hindu	do.
Do	Kamalamah	do.	do.
Do	Narasamah	do.	Under District Board.
Do	Appala Narasammah	do. (Kavaray)	Midwife.
Do	Noobamah	do.	Under District Board.
Do	Pydamah	do.	do.
Do	Jahore Bee	Muhammadian	Midwife.
Do	Seethammah	Hindu	Under District Board.
Do	Akkamah	do.	do.
Do	M. Noolakantammah	Native Christian	C/o. Med. Practitioner, Victoria Gosha Hospital.
Do	B. Somalammah	Hindu	Victoria Gosha Hospital (Vizagapatam).
Do	Mrs. M. A. Burridge	Eurasian	Fort.
Do	Mrs. L. B. Bouche	do.	Midwife.

List of Midwives practising in the MOFUSIL, corrected up to 1st December 1900—contd.

Place.	Name.	Race.	Addresses.
Vizagapatam	Mrs. R. Eadon	Eurasian	Midwife.
Do	S. Chittammah	do.	do.
Do	N. Ramaswamyamah	do.	do.
Do	B. Seethayamah	do.	do.
Do	Anna Maria Thoyamah	Native Christian	Municipal Hospital.
Do	Annamma	do.	Midwife.
Do	Kanakamma	do.	do.
Vinukondah	C. Pideamah	do.	Local Fund Hospl. (Kistna Dt.).
Wellington	Mrs. J. Drame	Eurasian	Midwife.
Do	Seraphina Rodrigues	Native Christian	do. Station Hospital.
Whitefield	Mrs. E. Crooks	Eurasian	do.
Do	M. Meyers	do.	Woodhouse Cottages.
Do	R. White	European	Midwife.
Yemminganur	Thoyarammah	Hindu	do. Local Fund Hospital.

GOVERNMENT LEPER HOSPITAL, MADRAS.

Superintendent Lieut.-Colonel F. C. Reeves, I.M.S.
 Resident Assistant Surgeon V. P. Subba Aiyar, I.M.S.
 Matron Mrs. F. Halge.

This institution, which was opened in 1841, is situated at the northern end of Popham's Broadway, and is maintained solely from public funds. Accommodation was originally provided for only 88 lepers, but subsequent additions at different dates now enable 246 of all classes—Europeans, Eurasians and Natives—to be lodged, clothed and fed therein. There is a separate enclosure for female lepers and a large two-storied ward has recently been erected within it for East Indian and Native Christian females. There is, besides, a Criminal Leper Ward to which, lepers from all the jails throughout the Presidency are transferred. The enlarged premises are however still inadequate for the numbers seeking admission, as lepers are numerous in Madras, whither they flock even from remote parts, to eke out a precarious livelihood by begging, or to share in the doles of grain or the public distribution of food to hordes of mendicants—a form of ostentatious charity in which the well-to-do native is prone to indulge on festival or other occasions in his household. Several of the lepers have been inmates for a number of years, and a few even from childhood to maturity, but a large proportion come and go as their inclination prompts, the monotony of the life as well as the regimen observed in the Hospital palliating on them after a time and being ungenial to the vagrant tastes and habits that most of them have acquired. Chaplains of the Anglican and Roman Catholic Churches minister to the spiritual and moral welfare of their respective followers, while Hindus and Mussalmans are permitted to practice their religious observances in places set apart for the purpose. A sum of money is annually contributed by kind friends and sympathizers with the sufferers from this baleful disease, to provide the lepers with a treat at Christmas time, and to enable prizes and rewards to be given to the juvenile patients for proficiency in needle-work, as well as at their school tasks.

NATIVE INFIRMARY.

MCNEGAR CHOUETRY ROAD, NORTH BLACK TOWN.

Lieut.-Colonel F. C. Reeves, I.M.S. Superintendent.
 H. S. Halge, I.M.S. Resident Medical Officer.
 Military Asst. Surgeon F. A. Wynne Clinical Instructor.
 P. Narayanaswamy Naidu, I.M.S. do.
 A. Ramaswamy Mudaliar 1st Class Hospital Assistant, No. 71.
 R. Aserrada Nader 1st do. do. 287.
 Abdul Subhan Khan 1st do. do. 183.
 S. Krishnaswamy Mudaliar 3rd do. do. 551.
 K. U. Ramani 3rd do. do. 311.
 P. Nagarathna Mudaliar Clerk.

This institution, as well as the North Black Town Dispensary, which is worked in connection with it, comes next to the Government General Hospital in regard to the total treated and daily attendance, which were 48,688 and 33025 respectively in 1899. The infirmary has, including the Municipal Isolation wards, for the reception of contagious cases, 104 beds, with separate wards for medical and surgical diseases, and there are connected with it, but in a detached block, 32 beds for incurables, and persons found in a moribund condition in the streets.

The cost of dieting in-patients and of the mental establishment is met from the funds of the Monegar Choultry, all other expenses being defrayed by the Municipality, aided by a contribution from Provincial Funds.

All students of the Hospital Assistant Department of the Government Medical College are posted to this Hospital to receive their clinical instruction.

RAJAH SIR S. RAMASAMI MUDALIAR MATERNITY HOSPITAL.

MONEGAR CHOUTTRY ROAD, NORTH BLACK TOWN.

Lieut.-Colonel F. C. Reeves, I.M.S. Superintendent.
Military Assistant Surgeon W. R. D'Sylva Resident Assistant Surgeon.
Mr. N. Ramunni Nair Hospital Assistant.
Mrs. Gilbert Matron.

This Hospital was founded by the eminent native philanthropist, whose name it bears, and who also provided an endowment of Rs. 50,000 from the interest, on which, as well as from the funds of the Monegar Choultry, it is maintained. A monthly allowance of Rs. 25 is paid by Government for batta to poor women awaiting their confinement.

The number of confinements is steadily increasing a circumstance that bears testimony to the popularity of the institution, and is, moreover, an index of the public want which it fulfils, but its income is incapable of sustaining the increasing demands upon it, and so the work of the Hospital is in danger of becoming crippled unless help be forthcoming from private channels or from public or Municipal funds.

Native midwives, a class now in much demand, are trained here for service under Local Boards and Municipalities in the muzzam.

An out-patient clinic for women and children has been recently opened.

THE ROYAL VICTORIA HOSPITAL FOR CASTE AND GOSHA WOMEN, MADRAS.

ESTABLISHED DECEMBER 1885.

Patron.—HER MOST GRACIOUS MAJESTY THE QUEEN-EMPERESS.

Vice-Patrons.—Their Excellencies Sir Arthur and Lady Havelock, c.i.e., Lady Grant Duff, The Lady Napier and Estick, Mary Lady Hobart, The Lady Kinloss, Lady Adam, Lady Wenlock, c.i.e., H. B. The Nawab Begum Sahiba of the Carnatic, The Nawab Sahmat-un-Nisa Begum Sahiba, The Maharani of Vizianagram, The Rani of Venkatagiri and Maharani Gajapati Rao.

Ex-officio Governors.—One of the Members of Council, The Surgeon-General, The Venerable the Archbishop, The Accountant-General, The Surgeon of the 4th District.

Life Governors.—The Rajah of Venkatagiri, K.C.I.E., The Maharajah of Travancore, c.c.s.i., The Rajah of Cochin, The Nawab Asanalla Khan Bahadur of Dacca, The Rajah of Kishinudi, The Chenna Aramani of Padukottai, Maharajah G. N. Gajapati Rao, c.i.e., Raja Sir S. Ramasami Mudaliyar, Kt., c.i.e., The Zamorin of Calicut, Raja T. Rama Row, The Rajah of Ramnad, The Hon'ble Maharajah of Bobbili, K.C.I.E., Lord Krishna Doss Bala Moosoon Doss, The Hon'ble Sir S. Subrahmanya Aiyar, K.C.I.E., Dewan Bahadur, The Zemindar of Parlakimedi, The Zemindar of Kottam and Tuni, The Zemindar of Davanakota, The Maharajah Raja of Dho-pur and The Zemindar of Kurupam.

Governors for 1899.—The Hon'ble Mr. A. T. Arundel, c.s.t., The Hon'ble Mr. M. H. Winterbottom, c.s.t., The Prince of Ansoot, K.C.I.E., The Hon'ble Sir V. Bashyam Aiyangar, Dewan Bahadur, Kt., c.i.e., Dewan Bahadur V. Krishnama Chariar Avergal, The Rajah of Padukottai, The Hon'ble Sir S. Subrahmanya Aiyar, K.C.I.E., Dewan Bahadur, M.E.Ry. A. Sankariah Avergal, Mahomed Mahmud, Khan Bahadur, M.E.Ry. B. Hanumantha Row Avergal, M.E.Ry. G. Narayanaswamy Chetti Garu, M.E.Ry. C. R. Pattabhirama Aiyar Avergal, M.E.Ry. Kanta Raja Urs Avergal, Raja Venugopal Bahadur, Rajah of Badrachellam, Honorary Secretary to the Governors, Dewan Bahadur V. Krishnama Chariar Avergal.

COMMITTEE OF MANAGEMENT, MADRAS BRANCH, COUNTESS OF DUFFERIN'S FUND.

Committee of Management.—Patron.—His Excellency Sir Arthur Havelock, c.c.m.c., c.i.e., President.—Her Excellency Lady Havelock, c.i. Vice-President.—Surgeon-General D. Sinclair, c.s.t. Members of Committee.—The Rt. Rev. The Lord Bishop of Madras, The Hon'ble Mr. A. T. Arundel, c.s.t., The Hon'ble Mr. H. M. Winterbottom, c.s.t., The Hon'ble Mr. J. H. Ross, c.i.e., The Prince of Ansoot, K.C.I.E., The Rajah of Venkatagiri, c.c.m.c., Rajah Sir S. Ramasami Mudaliyar, Kt., c.i.e., Lieut.-Colonel W. E. Brown, M.D., I.M.S., Lieut.-Colonel H. D. Cook, I.M.S., Dr. D. Duncan, M.A., M.D., Lieut.-Colonel J. Mathland, I.M.S., Lieut.-Colonel C. M. Thompson, I.M.S., The Hon'ble Sir V. Bashyam

Iyengar, Kt., c.i.e., Raj Bahadur A. Thanakoti Mudaliar, The Jaghirdar of Arnee, The Hon'ble Sir S. Subrahmanya Aiyar, K.C.I.E., Dewan Bahadur, Mahomed Mahmood Khan Bahadur, Nawab Syed Muhammed Sahib Bahadur, Dewan Bahadur V. Krishnama Chariar, M.E.Ry. G. Narayanaswamy Chetti Garu, Mrs. Price, Mrs. Sheppard, Mrs. Firth, Mrs. Benson, Mrs. Arundel, Mrs. Winterbottom and Mrs. Whitehead. Honorary Secretaries.—Major J. W. Corrie and Captain W. Molesworth, M.S., I.M.S.

GOVERNMENT VETERINARY HOSPITAL, SAIDAPET.

R. S. Thorne, Esq. Ag. Principal, College of Agriculture.
Mr. S. L. D'Silva Officer in charge, Veterinary Hospital.
M.E.Ry. Y. Sreenivasa Rau Ag. Hospital-keeper.

The accompanying rules, sanctioned by the Director of Public Instruction, for the management of the Veterinary Hospital attached to the College of Agriculture, Saidapet, will come into force on the 1st July 1899.

PART I.

1. The Hospital with its establishment shall be under the control of the Principal, College of Agriculture, Saidapet; but all communications regarding the admission, discharge, &c., of patients shall be addressed to the "Officer in charge", Veterinary Hospital, Saidapet.

2. The public may send animals for treatment between 6-30 A.M. and 9-30 A.M., and 4-30 P.M. to 5-30 P.M., but urgent cases will be attended to at any time.

3. The charges shall be as follows:—

(a) Ordinary charges.—

(i) Horses and ponies (jatka ponies excepted).—

Out-patients.—A fee not exceeding one rupee per case for advice, medicines to be supplied at cost price.

In-patients.—Subscribers (i.e., those who pay Rs. 8 yearly or Rs. 5 half-yearly in advance) will be charged Rs. 3 per mensem for stabling, but advice and medicines will be free. Non-subscribers will be charged Rs. 3 per mensem for stabling, a fee not exceeding one rupee per case for advice, and medicines at cost price.

(ii) Jatka ponies.—

Out-patients.—Advice will be given gratis and medicines will be supplied at cost price.

In-patients.—Rs. 3 per mensem will be charged for stabling (unless specially exempted by the Principal of the College); advice will be given gratis, and medicines will be supplied at cost price.

(iii) Cattle, buffaloes, sheep and goats.—

Out and in-patients.—Advice will be given gratis and medicines will be supplied at cost price, housing in case of in-patients being free.

(iv) Dogs.—

Out and in-patients.—A fee not exceeding one rupee per case will be charged for advice, and medicines will be supplied at cost price, housing in the case of in-patients being free.

(b) Special charges.—

(i) For castration and other major operations, a fee not exceeding Rs. 5 will be charged in addition to the ordinary charges mentioned above.

(ii) In cases such as fractures, &c., in which charges for medicines will usually be small, a special additional fee not exceeding one rupee per mensem will be charged.

4. The feeding, grooming, attendance, &c., of patients shall be undertaken by the owners. Special arrangements may, however, be made with the Hospital-keeper for these purposes, though he is not bound to enter into such arrangements. All dogs sent for treatment shall be provided with a collar and chain.

5. Attendants in charge of patients are to conform, in every way, to the rules of the Hospital.

6. An animal once admitted shall not be removed except with the consent of the "Officer in charge."

7. Those sending their animals to the Hospital do so at their own risk. The Officer in charge has the right of refusing admission of any animal and of ordering the removal of any animal at any time.

8. The Hospital authorities will, unless specially requested by the owners, not to do so, hold a post-mortem examination on all patients dying in the Hospital, should such an examination be thought necessary.

9. The Hospital undertakes to destroy animals at the request of owners, in the most merciful manner possible, on payment of a fee not exceeding Rs. 5 for each animal.

PART IV.—MILITARY.

MILITARY DEPARTMENT.

The most important of the Military Departments are the Commissariat, including the Transport Branch, the Military Accounts, the Ordnance, the Military Works, the Adjutant-General's and the Judge Advocate-General's.

As the majority of the above Departments are open only to officers of the Indian Staff Corps, the rules for admission into the Staff Corps are first appended.

REVISED REGULATIONS FOR ADMISSION TO THE STAFF CORPS.

From British Corps.

1. Any officer who may, from time to time, be required to supplement the direct supply from the Unattached Lists, will be obtained as follows:—

A. From the Cavalry and Infantry of the line, and the Royal Artillery serving in India.

B. Any officer of the British Army who may show exceptional qualifications for service in India, may, with the concurrence of the Secretary of State for War, be specially selected for the Indian Staff Corps.

2. Officers desirous of joining the Indian Staff Corps, under clause A of the last paragraph, will be eligible for appointment on the following conditions:—

I. That, at time of application, they have completed one year's actual regimental duty in India.

II. That, at the time of application, they have passed the examination in Urdu by the lower standard.

III. That, at date of appointment to a native regiment, they are not more than 25 years of age.

Applications (on I. A. F. 71) must be accompanied by 'certificates,' Forms A and B, by 'declarations' in duplicate, Form C, and by 'records of service' on I. A. F. 1 in duplicate. Applicants may state in which of the four Commands they wish to serve.

CERTIFICATES AND DECLARATIONS.

A.

Commanding Officer's Certificate.

Certified that Second-Lieutenant _____ of the _____ regiment, a candidate for the Indian Staff Corps, has on this date completed _____ years' service from the date of his first commission, of which _____ years were (or the whole period was, as the case may be,) spent in India.

Second-Lieutenant _____ has passed an examination in Urdu by the higher (or lower) standard, and has performed in a satisfactory manner his duties as an officer of Infantry (or Cavalry, or Artillery). He also possesses a fair knowledge of the ARMY ACT, of the ARMY (ANNUAL) ACT, and of the QUEEN'S REGULATIONS.

I further certify that during the period Second-Lieutenant _____ has served with this regiment, he has been attentive to his duties, and that his conduct has been in all respects unexceptionable.

(Station and date.)

(Signature of the Officer Commanding the regiment.)

B.

Medical Officer's Certificate.—For appointment and for admission.

I certify that to the best of my belief Second-Lieutenant _____ is in good bodily health, and apparently well capable of undergoing the vicissitudes of service in India, that his vision is equal to the standard required for officers on entering the service, and that there is no defect in his hearing that would be likely to interfere with the proper performance of his duties as an officer of Cavalry (or Infantry).

(Station and date.)

(Signature of the Medical Officer of the regiment.)

C.

Declaration of Candidate.—For appointment as Probationer and for admission.

I hereby declare, upon my honour as an officer and gentleman, that I have not, nor to the best of my belief has any person on my behalf or in my interest, directly or indirectly,

received or agreed to receive any sum of money, valuable security, or other thing in respect of my appointment to the Indian Staff Corps; and I promise, honourably and unreservedly, that I will not receive the same or in any manner recognize or benefit by its receipt hereafter.

(Signature of Candidate.)

[The above declaration must be drawn up in the officer's own handwriting, and must be read over in the presence of the officer commanding the regiment, who will attach his certificate as witness to the declaration in the following manner:—

Read over in my presence, and signed before me, this

day of _____

18 _____

(Signature of Commanding Officer.)

[The declaration must also be subscribed by a second witness, who may be either an officer of standing in the service, or a civilian, being a householder.]

3. When an officer is on leave of absence or away from his regiment, the declaration may be made before any General or other officer, not under the rank of field officer in command of a district, garrison, or body of troops, or on the general staff of the Army.

4. When an officer is travelling beyond Indian limits, the declaration may be made before any accessible civil or military officer, an explanation of the circumstances being furnished.

5. When an officer through illness is unable to travel to a military station, the declaration may be made before a Justice of the Peace, but must be accompanied by a medical certificate of the officer's inability to travel.

6. Officers appointed under para. 1 (clauses A or B) will be transferred permanently to the Staff Corps and will not be permitted to revert to their British regiments, except by exchange, and they will come under the conditions laid down in paras. 74 to 78 and 115, A. E. I. Vol. II, Part I, to such extent as these conditions may be applicable in each case. Second-Lieutenants of over two years, and three months' service from date of first commission, will be promoted to the rank of Lieutenant on appointment. Officers above the rank of Second-Lieutenant will carry with them the rank they held on appointment to the Staff Corps.

7. Officers however who were admitted to the Army before the 1st September 1892, join the Staff Corps under the following conditions:—

The period of probation must be passed with native troops, and the date of joining a native corps shall be the date of appointment on probation.

8. Should the officer not have passed the lower standard examination in Urdu before joining a native corps, he will be required to do so within 18 months of so joining; otherwise he will cease to be a probationer, in which case his Commanding Officer will submit a report to the D. A. G. of the command, as to whether the probationer made a genuine effort to pass the examination, and also whether his conduct and general application to the performance of his duties, whilst on probation, have been satisfactory.

9. After the expiration of one year from date of appointment on probation, the probationer, provided he has passed the higher standard examination in Urdu, and the professional examination required under regulation (para. _____), may be admitted to the Staff Corps.

10. On the expiration of 18 months from date of appointment on probation, he will be admitted to the Staff Corps (para. _____) whether he has passed the above examinations or not (i.e., the higher standard and the professional examination (para. _____), on production of certificates in Forms B and C (para. 2) and D, which will be forwarded through the usual channel to the Adjutant-General for transmission to Government.

D.

Commanding Officer's Certificate.—For admission to the Staff Corps.

Certified that Lieutenant _____ of the _____ regiment, a candidate for the Indian Staff Corps, has on this date completed _____ years' service from the date of his first commission, of which _____ years were (or the whole period of which was, as the case may be,) spent in India.

Lieutenant _____ has passed an examination in Urdu by the higher (or lower) standard, and has attained such a knowledge of his drill and duty as an officer of Infantry (or Cavalry) in all its branches as to qualify him for the command of a company (or squadron) in all situations. He also possesses a fair knowledge of the ARMY ACT, of the ARMY (ANNUAL) ACT, of the INDIAN ARTICLES OF WAR, and of the QUEEN'S REGULATIONS, as well as of ARMY REGULATIONS, INDIA, VOL. II, besides having gained some general acquaintance with the organization and nature of all branches of the Indian Army.

I further certify that during the period Lieutenant _____ has served with this regiment, he has been attentive to his duties, and that his conduct has been in all respects unexceptionable.

(Station and date.)

(Signature of the Officer Commanding the regiment.)

11. Should he not have passed the above examinations before admission to the Staff Corps, he will be allowed a further period of 18 months (or 3 years in all from date of appointment on probation), within which to pass.

12. Should he not pass within this period, he will be removed from the service.

13. The names of probationers will be retained on the lists of their British regiments until they are admitted to the Staff Corps.

14. The period of probation has been fixed to enable an officer to show his aptitude for, and zeal in, the performance of duties with native troops. During this time the Commanding Officer should satisfy himself that the probationer's temper, general habits and qualifications are such as to render him an efficient officer in the native army; and he should employ him generally on all duties calculated to test his fitness for the native army. Probationers are not to be detached from duty with their corps during their period of probation.

15. During the period of probation, it will be open to the Commanding Officer of a native corps to report that he thinks the officer, either from temper or other cause, is unsuited for employment with native troops; in which case the Commander-in-Chief, should he be satisfied that such is the case, will post the officer to his own regiment, or to a battalion of it, if one be serving in India, or, if not, to any regiment or battalion of the line in that country, pending orders from the "War Office."

16. The same course will be followed in the case of an officer who may not, at the expiration of 18 months' duty, be able to obtain the necessary certificates for admission to the Staff Corps, owing to his not having passed the Lower Standard Examination in Urdu or other cause.

17. No officer will be allowed to resign his probationary appointment, except on sufficient grounds to be approved by the Commander-in-Chief, the Government of India, the Secretary of State for India in Council, and the Secretary of State for War. An officer applying for permission to resign, will be required to produce a declaration and a certificate in Forms F and G, and the Commander-in-Chief in India, if satisfied with the reasons given, will at once post the officer to his own regiment, or to a battalion of it, if one be serving in India, or, if not, to any regiment or battalion of the line in that country, his resignation being sent forward at once for the final orders of the Secretary of State for India, and the Secretary of State for War.

F.

Declaration of Candidate.—For resignation of probationary appointment.

I hereby solemnly declare, on my honour as an officer and a gentleman, that my resignation of my probationary appointment for the Staff Corps does not originate in any cause affecting my honour, or my character, or professional efficiency.

(Station and date.)

(Signature of probationer.)

G.

Commanding Officer's Certificate.—For resignation of probationary appointment. (Para. 17.)

I hereby certify that the resignation by Lieutenant _____ of his probationary appointment in the regiment under my command does not originate in any cause affecting his honour, or his fitness to continue in Her Majesty's service.

(Station and date.)

(Signature of Commanding Officer.)

Until the completion of three years' service, a probationer remains subject to the provisions of Article 169, Royal Warrant of 1896.

When an officer is ultimately admitted to the Staff Corps, the date assigned to his commission is that of his first appointment on probation.

No extension of the prescribed period within which the examination must be passed is allowed, except on account of illness, or delay resulting from employment on field service, and only then, with the special sanction of the Secretary of State for India in Council. Applications for such extension must be submitted six months before the completion of three years' service from date of admission to the Staff Corps.

THE COMMISSARIAT-TRANSPORT DEPARTMENT.

The following rules govern the admission of officers to the Commissariat-Transport Department in India:—

1. The applicant must belong to the Staff Corps and have had not less than three or more than seven years' service. His application is required to be submitted, through his Commanding Officer, to the D. A. G. of the Command, who forwards it on to the Secretary to the Government of India, who in turn forwards it to the Commissary-General-in-Chief to note the candidate's name, and on return transfers it to the Military Secretary to the Viceroy for the name to be registered.

2. When a vacancy occurs, the Commissary-General-in-Chief applies for the nomination of a candidate, who is then appointed to the Department, on probation, for one year.

3. For the first six months he is attached to a chief Commissariat office, for the next three months to the office of the Examiner of Commissariat Accounts, and for the last three to the office of the Store-keeper-General.

4. At the expiry of the period of probation the final examination is held.

5. The examination is divided into three heads:—

- (A) Questions to be answered without the assistance of books of reference.
- (B & C) Questions to be answered with the assistance of books of reference.
- (D) *Viva voce* and practical questions.

6. The questions to the probationer under heads A, B, C and D are set on the following subjects:—

A.

(1) His acquaintance with the responsibilities and duties of a commissariat-transport officer in the care and custody of cattle and stores.

(2) His knowledge of the system of procuring supplies by departmental agency or contract, as circumstances may require, and the rules generally for conclusion of contracts.

(3) His acquaintance with the subject of rationing British and native troops and the different articles which comprise their rations, and also the circumstances under which rations are issued to native troops.

(4) Sources of supply of, and rules concerning, saddlery and line gear for transport animals, and clothing for transport and ambulance establishments.

(5) Casting rules for transport animals.

B.

(1) His acquaintance with the general system of accounts in the commissariat-transport department; his ability to check accounts of Native agents and knowledge of how the monthly cash account current and schedules are prepared, also of the vouchers required to support charges under the different heads of expenditure.

(2) Ability to check indents for carriage, monthly returns, bills for feeding of cattle, bills for attendants' pay.

C.

(1) His knowledge of departmental rules, and of returns furnished periodically.

(2) Rates of pay of establishments and followers, and method of drawing the same.

(3) His ability to draw up with accuracy estimates and average statements of the cost of victualling troops and of feeding cattle.

(4) His knowledge of the equipments of carriage and stores required for artillery, cavalry and infantry, with reference to their numbers and the distance to be marched.

(5) Scales of feed for horses, transport animals, and slaughter cattle and sheep.

D.

(1) His knowledge of the animals used for food, as to their breeding, and where the best are produced.

(2) Where the best transport animals are found and the weights they respectively carry.

(3) Stable management, such as watering, feed, grooming, shoeing, picketing.

(4) Treatment of ordinary ailments of cattle and transport animals.

(5) Packing and loading, fitting harness, saddlery and gear, and system of inspection of and repairs to saddlery and gear.

(6) The principal points to be attended to in purchase of each class of transport animals.

(7) Description of carts in use and qualities of wood suitable for their construction.

7. The number of questions to be set on the different heads, and their marks are as follows:—

	Number of questions.	Marks.	Percentage of marks to be obtained.
Head A ...	30	150	75 per cent. of the aggregate marks, but less than 50 per cent. for any one head.
" B ...	25	100	
Heads C and D ...	45	150	
Total...	100	400	

8. The examination papers under head (A) are prepared by the Commissary-General, under (B) by the Examiner of Commissariat Accounts, and under heads (C) and (D) by the chief commissariat officer of the Command.

9. On a probationer being confirmed in his appointment, he should, under arrangements to be made by the Commissary-General, pursue a further practical training in the following duties in such order as may be found convenient in view to qualifying for the position of chief Commissariat officer of a district by being placed in charge of—

- the transport at a station,
- the accounts section of a chief Commissariat office,
- an outpost.

On completion of the above course of training, the chief commissariat officer will report to the Commissary-General whether the officer has qualified in the several courses, or, if not, in what respects he has failed. Should the report received be unfavourable, the

Commissionary-General may, if he considers it desirable, bring the matter to the notice of the Commissionary-General-in-chief in view of the officer being reverted to regimental duty before his tenure of five years expires.

10. The first period of service for officers of the Commissariat-transport department is fixed at five years. They will remain seconded in their regiments for that period, after the expiration of which they will be permanently transferred to the department or revert to regimental employ at their own request, or on the recommendation of the Head of the Department.

11. The limits of tenure of appointment in the Commissariat-transport department are—

(a) Commissionary-General-in-chief and Commissionary-General—Five years, or on succession to the Colonel's allowance;

(b) Executive Commissionary officers—On attaining the age of 52 years, or on succession to the Colonel's allowance, or on promotion to Major-General.

12. The grades and rates of pay in the Commissariat-transport department are—

	Rs.	
Commissionary-General-in-chief	2,500	Consolidated.
Commissionary-General	2,000	
Commissionary-General for transport	800	In addition to Staff Corps pay of rank.
Assistant Commissionary-General, 1st class	800	
" " 2nd " "	600	
" " 3rd " "	500	
" " 4th " "	400	
Deputy Assistant Commissionary-General, 1st class	300	
" " 2nd " "	200	

13. An officer of a native corps being a candidate for the Commissariat department, is entitled to the pay of his regimental appointment until the date of his services being placed at the disposal of the Commissionary-General. He is retained in the list of his corps with a lien on his regimental appointment for the 12 months of his probation.

14. On passing the final examination, he will continue to be borne on his regiment for a second year, having been seconded. He can revert to military duty within these two years, but not subsequently unless a regimental appointment is available.

15. From 1st April 1900, the three separate presidential lists of officers have been amalgamated, and the promotion of officers of the amalgamated list of the Commissariat-Transport Department are by length of service in each grade up to and including the grade of Assistant Commissionary-General, 1st class, instead of by succession to vacancies.

16. The periods of service necessary for promotion, are as follows—

Deputy Assistant Commissionary-General, 2nd class, after 4 years' service in that grade, will be promoted to the grade of Deputy Assistant Commissionary-General, 1st class.

Deputy Assistant Commissionary-General, 1st class, after 4 years' service in that grade, will be promoted to Assistant Commissionary-General, 4th class.

Assistant Commissionary-General, 4th class, after 4 years' service in that grade, will be promoted to Assistant Commissionary-General, 3rd class.

Assistant Commissionary-General, 3rd class, after 5 years' service in that grade, will be promoted to Assistant Commissionary-General, 2nd class.

Assistant Commissionary-General, 2nd class, after 5 years' service in that grade, will be promoted to Assistant Commissionary-General, 1st class, if deemed fit to carry out the duties of an Administrative appointment.

17. Officers borne on the separate presidential lists are given the option of coming under the new scheme, or of continuing under the old rules and obtaining promotion as vacancies occur; they must, however, finally elect between the two systems of promotion before March 1901.

THE MILITARY ACCOUNTS' DEPARTMENT.

1. The establishment of the Military Accounts Department and the Staff salaries of the several grades are as below—

	Rs.	
Accountant-General	2,500	Consolidated Salary.
Controllers of Military Accounts	2,000	
Military Accountant, 1st class	1,600	Do. do.
" " 2nd " "	1,400	
" " 3rd " "	1,200	
" " 4th " "	1,000	
Assistant Military Accountant, 1st class	750	In addition to Staff Corps pay of rank.
" " 2nd " "	600	
" " 3rd " "	500	
Superintendent of Pensions and Family Payments, Madras	400	
Pension Paymaster, Southern Koonam	250	

* If not Staff Corps officer in addition to regimental pay of rank.

2. Controllers of Military Accounts hold their appointments for five years subject to vacation on attaining Colonel's allowance.

3. All other appointments in the Military Accounts Department are held until—

- succession to Colonel's allowance;
- promotion to Major-General;
- attaining to 52 years of age.

4. The Military Accounts Department in India includes all appointments concerned with the audit and compilation of Military expenditure, and the payment of the Army, its establishments and departments, other than the appointments of acting regimental paymasters. Officers are ordinarily not eligible for appointment to the department till they have completed five years' service.

5. First appointment of officers to the Department is for five years, during the first of which they will be on probation, and they will be seconded in their regiments for these five years, at the expiration of which they will be transferred permanently to the department, or revert to regimental employment at their own request, or on the recommendation of the Head of the department.

6. Officers of the Indian Staff Corps desirous of entering the department, will apply to the Military Secretary to His Excellency the Viceroy, in the case of a regimental officer, through the Officer Commanding his regiment, the General Officer Commanding the District, the Lieutenant-General of the Command and the Adjutant-General, and in that of a departmental officer, through the Head of his department. The application will be accompanied by a copy of the officer's record of service to date.

7. Candidates after nomination by H. E. the Viceroy, will be subjected to an examination before they are permitted to join the department as probationers.

8. During the period of probation, the officer will be attached to the different branches of a Controller's Office, under the orders of the Controller, his services will not be available during probation for any duty other than that of gaining a thorough knowledge of departmental procedure generally, and of the regulations dealt with in each branch.

9. At the end of the year's probation, the officer will be examined for admission to the department, by the Controller of Military Accounts.

10. Promotions in the department from one grade to another, whether temporary or permanent, are made according to merit and not by seniority alone; the appointments of Controller of Military Accounts are filled by selection from amongst the most efficient and able officers of the department.

THE ORDNANCE DEPARTMENT.

1. This Department is now an Imperial establishment, directly under the orders of the Government of India in the Military Department.

2. It is open to officers of the Royal Artillery serving in India who have been five years in the service and who have qualified in the H. S. in Hindustani.

3. All applications for appointment must be addressed (through his Military Secretary) to the Viceroy, by whom all first appointments will be made.

4. The consolidated Ordnance Department for India will for the present be divided into three circles of superintendence and supply—Bengal, Madras and Bombay—each under the charge of an Inspector-General of Ordnance, who will be allowed an Assistant taken from the establishment of Commissaries, and seconded. The Inspector-General in Bengal will also be assisted by a Deputy Inspector-General.

5. The whole establishment of commissioned officers will be as follows—

	Rs.	
1 Director-General of Ordnance for all India	2,500	Consolidated.
4 Inspectors-General of Ordnance	2,000	
1 Deputy Director-General of Ordnance in India	800	With Regimental pay and allowances.
3 Assistants to Inspectors-General of Ordnance	300	
5 Ordnance Officers, 1st class	600	
7 do. 2nd " "	400	
11 do. 3rd " "	300	
17 do. 4th " "	200	
9 Superintendents of Factories	600	

6. The Director-General and the Inspector-General of Ordnance will hold their appointments for a term of five years, and the local rank of Major-General will be conferred upon the Director-General when not appointed in that rank.

7. No officer above the rank of Major-General will be appointed Director-General, nor will any officer above the rank of Colonel be appointed an Inspector-General, but the Director-General and Inspector-General will be allowed to retain their appointments for the full term of five years, even if the former be promoted to the rank of Lieutenant-General.

or the latter to the rank of Major-General. With this exception no officer shall hold an appointment in the department after promotion to the rank of Major-General.

8. Assistant Superintendents of Factories shall be appointed for a term of three years, but all Superintendents of Factories and Commissioners of Ordnance will be appointed for a term of five years, they will then be eligible for re-appointment for a similar term, but after that they must revert to regimental duty.

JUDGE-ADVOCATE-GENERAL'S DEPARTMENT.

1. The Department is open to officers of the British and Indian Services. The revised rules regarding the appointment and pay of officers admitted to this Department will be found in I. A. Circulars 123 of 1882 and 27 of 1885.

2. The examination for admission will be both *ex aro* and by written questions on the Army Acts and Rules of Procedure and the Indian Articles of War, the Queen's Regulations, Royal Warrant for pay and promotion, Army Regulations, India, Vol. II, the English and Indian Laws of Evidence, the Criminal Law of England and the Indian Penal Code. Also on the candidate's capacity to review the proceedings of the minor Courts-martial, and of general Courts-martial, the latter being tested by requiring him to frame a skeleton charge under any specified article and to write out in the proper form the mode of recording proceedings of such Court-martial, with the punishment awardable on conviction.

3. The appointment of Judge-Advocate-General is tenable for five years, subject to vacation or succession to Colonel's allowances.

4. Other appointments in the departments will be vacated—

- (i) on succession to Colonel's allowance;
- (ii) promotion to Major-General;
- (iii) attaining to 52 years of age.

5. Officers appointed to the Department will be on probation for one year, and will be confirmed after that period on passing the required departmental examination; they will remain seconded in their regiments for a term of five years, including the period of probation, on expiration of which they will be either transferred permanently to the Department or revert to regimental employ.

THE ADJUTANT-GENERAL'S DEPARTMENT.

1. This Department is open to officers of the Staff Corps, as well as to those of the British Army, who have passed the H. S. in Hindustani and the long course of Garrison Instruction, or the final test at the Staff College.

2. An officer with Brevet or Substantive rank of Colonel, or three years satisfactory full pay service in the Substantive or Brevet rank of Lieutenant-Colonel, is eligible for the appointment of Deputy Adjutant-General.

3. The establishments with salaries are as below:—

		Rs. 2,000	Consolidated.
1	Deputy Adjutant-General, Head Quarters	500	
1	Asst. do.	400	With S. C. pay.
1	Dy. Asst. Adjutant-General, do.	500	
1	Asst. Quarter Master-General, do.	400	
1	Dy. Asst. Adjutant-General, R. A. do.	400	
1	do. do. for Musketry do.	300	With S. C. pay.
2	do. do. 2nd & 3rd Circles	500	
7	Asst. Adjutants-General, Districts	400	
7	Dy. Asst. do. do.	400	

FURLOUGH AND LEAVE REGULATIONS.

Leave Rules for the Staff Corps.

RULES.

I.—An officer may be granted—

Privilege leave under such regulations as may from time to time be in force.
Leave out of India, for no longer period than one year, repable of extension to two years' absence from duty, on the following pay:—

		£
After appointment to the Staff Corps	200 a year.	
After the commencement of the 5th year's service for pension.	250	
Do. do. 15th do.	300	
Do. do. 20th do.	450	
Do. do. 25th do.	600	
Do. do. 30th do.	700	

Leave in India, but for the period of one year only, on full military pay and half the staff salary of appointment.

II.—No extension of leave, involving absence from duty for more than two years, whether taken in or out of India, can be granted except on specially urgent grounds and without pay.

III.—An officer, unable on account of the state of his health to return to duty within the maximum period of two years' absence, will, unless he is specially granted under Rule II an extension of leave without pay, be placed on temporary half pay or the retired list, as the circumstances of the case may seem to require. An officer will also be liable to be placed on half pay or the retired list, should his health require an undue amount of leave, whether in or out of India. This power will be exercised by the Government of India at the instance of the authority empowered to sanction the leave should the officer be in India, or, should the officer be at home, by the Secretary of State in Council.

NOTE.—If an officer recommended for leave out of India on medical certificate, is found to have taken an undue amount of leave in the past on account of his health, his case should be specially reported for the consideration of the Secretary of State for India without the grant to him of any specified period of leave.

IV.—All leave in or out of India counts as service for pension.

V.—Leave, whether it is leave in India or leave out of India, does not involve forfeiture of appointment, and may be granted at any time, but solely at the discretion of the sanctioning authority. In the case of officers temporarily serving under the Commander-in-Chief of a Presidency other than their own, applications for leave should be forwarded for final sanction through the Lieutenant-General of a Command in which they are serving to the Lieutenant-General of the Command to which they belong, except in urgent cases, when the authority to grant leave will rest with the former, a report of the grant in every case being at once made to the Deputy Adjutant-General of the Command to which the officer belongs.

VI.—An officer on leave, whether in India or out of India, will be required to rejoin at once on being recalled to duty, unless certified by a medical board as unfit to do so.

VII.—The above rules apply to—

Officers whose admission to the Staff Corps bears date subsequent to the 30th June 1886.

Officers of the Staff Corps, including probationers, or of the Cavalry and Infantry lists of the Indian Army, in military employment, who elected them within 12 months of that date.

Officers in civil employ on that date, subsequently reverting to military duty, who may elect them within six months from the date of being replaced at the disposal of the Military Department. If such officers are on leave when so replaced, they must make their election at once. Those taking leave within the six months must make their election before going on leave.

They do not apply to—

Officers in permanent civil employ.

Officers commanding districts, or holding other appointments under special regulations as to leave of absence, who continue subject to such regulations.

NOTE.—The above does not preclude General Officers Commanding districts who before their appointment were subject to the leave rules for the Staff Corps from being granted short leave in India under these rules.

VIII.—Officers who have elected to come under these rules count all previous leave as service for pension. The position of those who have not elected them remains unchanged.

IX.—The Secretary of State in Council has reserved the right of making any change in the foregoing regulations which circumstances may require.

2. Officers who have not elected for the above rules in the manner, and within the periods laid down by Rule VII, have no further opportunity of election, but remain under previous rules. It must also be clearly understood that no modifications of the existing Codes will be sanctioned, and that there is no middle course between abiding by them and acceptance of these new rules.

3. Military officers in civil employ on the 30th June 1886, who may desire to retire direct from such employment, have, on such retirement, the option of electing the new rules.

4. When it may be necessary to convert sterling rates of pay under these rules into rupee currency, or vice versa, the conversion will be made at the rate of exchange in force for the period when the pay became due, as fixed annually for the adjustment of financial transactions between the Indian and Imperial Governments.

5. The rules which govern the allowances of officers acting for absentees remain unchanged.

MEDICAL DEPARTMENT.**Leave Rules for the Indian Medical Service.**

The rules laid down for the grant of leave to officers of the Indian Staff Corps, apply equally to officers of the Indian Medical Service in military employ, with the following modification in regard to the rates of pay whilst on leave out of India:—

	£
After arrival in India	200 a year.
After the commencement of the 5th year's service for pension	350 "
Do. 10th	300 "
Do. 15th	400 "
Do. 20th	450 "
Do. 25th	500 "

2. The rules apply to all Medical officers admitted to the service after the 30th June 1890, and to officers who may elect them under the provisions of Rule VII.

SUBSIDIARY RULES.

1. Officers in permanent civil employment, while they continue in such employment, are not affected by these rules; but if desirous of retiring on pension direct from such employment, they will, whether on duty or on furlough, be given the benefit of the rule which allows all previous leave to count as service for pension. It is, however, to be clearly understood, that no officer in civil employment will be allowed to place himself out of employment for the purpose of taking leave under these rules or for any purpose but immediate retirement.

See verbatim Articles 761 to 783, A. R. L. Vol. I, Part I.

GOVERNMENT OF INDIA, MILITARY DEPARTMENT, *Simla*, the 30th June 1896.

ORGANIZATION.

L.—Appointment to the administrative grade of a Medical officer who is disqualified by age from serving the full term of five years.

Under instructions from Her Majesty's Government, the appointment to the Administrative grade of a Medical officer who entered the service prior to the 13th January 1890, and who is disqualified by age from serving the full term of five years, is limited to those officers who will be able to complete upwards of three years' service in that grade, and will then be sanctioned only on exceptional and special grounds, and exclusively in the interests of the public service.

(Signed) E. H. H. COLLEN, Lieut.-Colonel,
Offy. Secretary to the Government of India.

INDIAN PENSION RULES OF 1891.

The following revised scale of pensions for officers of the Indian Staff Corps and the Indian Forces took effect from the 1st July 1893.

2. For the purposes of these pension rules, which will be known as those of 1891, officers are divided into four classes, *viz.*—

- Officers who entered the Staff Corps prior to or on the 12th September 1865.
- Officers of the late Indian Cavalry and Infantry who have not joined the Staff Corps, commonly known as officers of the local service.
- Officers on the General List who entered the service under the "new conditions of appointment" and who have not subsequently joined the Staff Corps.
- Officers who have entered the Staff Corps since the 12th September 1865.

See Arts. 1430, 1431, 1432, and 1438, A. R. L. Vol. I, Part I.

Under the rules of 1868 the following periods of furlough and leave reckon as service—

Combatant Officers.	
1 year in 20 years' service.	
2 " 24 " "	
3 " 28 " "	
4 " 32 " "	
5 " 36 " "	
6 " 40 " "	

Under the rules of 1873 all leave within Indian limits and all furlough earned by length of service, (i.e., one year for every five years' service in India) reckon as service.

INDIAN MEDICAL SERVICE.

See Arts. 1461 to 1475, A. R. L. Vol. I, Part I.

INDIAN NURSING SERVICE.

See Arts. 1477 to 1484, A. R. L. Vol. I, Part I.

DISTRIBUTION OF THE FORCES IN THE MADRAS COMMAND.**SECUNDERABAD DISTRICT.**

Head-Quarters Secunderabad.

TROOPS.

Secunderabad.—4th (Q. O.) Hussars; L. Batty, R. H. A.; 19th (P. W. O.) Hussars (Depôt); 23rd Field Batty, R. A.; 9th Wn. Bn., R. A.; 1st Bn., Middlesex Regt.; 1 Bn., Lincoln Regt.; 3rd Madras Lancers; No. 4 Co., Sappers and Miners; 3rd M. I.; 23rd W. L. I.; 24th M. I. *Raichur.*—Det., Madras Ry. Vol. Rif. and 11th Regt. &c. I.

BURMAH DISTRICT.**SOUTHERN SHAN STATES COMMAND.**

Head-Quarters Fort Stedman.

TROOPS.

Fort Stedman.—12th M. I. (H. Q.); 33rd M. I. and Mounted Infy. *Bampon.*—Det., 33rd M. I. and Mounted Infy. *Loibon.*—Det., 33rd M. I. and Mounted Infy. *Thamokan.*—Det., 33rd M. I. *Tanungyi.*—Det., 33rd M. I. *Kengtung.*—12th M. I. Wing and Mounted Infy.

RANGOON DISTRICT.

Head-Quarters Rangoon.

TROOPS.

Rangoon.—3rd Esqn. R. A.; 22nd Wn. Bn., R. A.; 2nd Bn., West Riding Regt.; Rangoon Naval Vols.; Rangoon Arty. Vols.; Rangoon Vol. Engrs.; Rangoon Vol. Rifles; Burma State Railway Vol. Rifles; Det., Sub-Mar. Mining Co.; 7th M. I.; 8th M. I. *Moulmein.*—Moulmein Vol. Arty.; Moulmein Vol. Rifles; Moulmein Vol. Res. *Port Blair.*—Det., 2nd Bn., West Riding Regt.; South Andamans Vol. Rifles; Det., 8th M. I. *Meiktila.*—Det., The King's Own Scottish Borderers; 32nd M. I. (H. Q.); Det., Upper Burma Vol. Rifles; 32nd M. I. *Thayetung.*—The King's Own Scottish Borderers; 35rd M. I. *Taroy.*—Det., Moulmein Vol. Rifles. *Mervui.*—Det., Moulmein Vol. Rifles. *Bassoa.*—Det., Rangoon Det., Moulmein Vol. Rifles. *Akub.*—Det., Rangoon Vol. Rifles. *Tonagoo.*—Det., Burma S. Ry. Vol. Rifles. *Pyaw.*—Det., Burma S. Ry. Vol. Rifles. *Pouchin.*—Det., Upper Burma Vol. Rifles; Det., Burma State Ry. Vol. Rifles.

MANDALAY DISTRICT.

Head-Quarters Mandalay.

TROOPS.

Fort Dufferin, Mandalay.—The Royal Fusiliers; Upper Burma Vol. Rifles; 32nd M. I. (det.). *Mandawey Hill.*—No. 9 Mountain B. A.; (Depôt) Bur. Co., S. and M. *Mong Hsat.*—Det., 10th M. I. *Shwabo.*—Det., 6 Cos., The Buffs (East Kent Regt.); Det., Upper Burma Vol. Rifles. *Bhamo.*—Det., The Buffs (East Kent Regt.); Det., Upper Burma Vol. Rifles; No. 8 (B) Mtn. Batty.; 29th M. I. *Moh Kyina.*—30th M. I. (H. Q.).

BELGAUM DISTRICT.

Head-Quarters Belgaum.

TROOPS.

Belgaum.—49th Fd. Batty, R. A.; 1st Bn., Royal Warwick Regt.; Det., S. Mahratta Ry. Vol. Rifles; 21st M. I. Pioneers; 15th M. I. *Bellary.*—72nd Fd. Batty, R. A.; Wing, 1st Bn., East Yorkshire Regt.; Bellary Vol. Rifles; Det., S. Mahratta Ry. Vol. Rifles; 1st M. I.; 9th M. I.; 15th M. I. (det.). *Habli.*—S. Mahratta Ry. Vol. Rifles. *Goety.*—Det., Madras Ry. Vol. Rifles.

BANGALORE DISTRICT.

Head-Quarters Bangalore.

TROOPS.

Bangalore.—J Batty, R. H. A.; 4th Q. O. Hussars (det.); 25th Fd. Batty, R. A.; 46th Fd. Batty, R. A.; 1st Bn., Munster Fusiliers; Bangalore Rifle Vols.; Det., Madras Ry. Vol. Rifles; 2nd M. I.; H. Q. Srs., A and E Depôt, and Nos. 2 and 4 Cos., Sappers and Miners; 1st M. I.; 17th M. I.; 25th M. I. *Mercara.*—Coorg and Mysore Vol. Rifles. *Mysore.*—Det., Bangalore Vol. Rifles. *Kolar.*—Det., Bangalore Vol. Rifles. *South Coorg.*—Det., Coorg and Mysore Vol. Rifles. *West Mysore.*—Det., Coorg and Mysore Vol. Rifles. *Jalarpet.*—Det., Madras Ry. Vol. Rifles. *Salem.*—Det., Madras Ry. Vol. Rifles. *Arshikere.*—Det., S. Mahratta Ry. Vol. Rifles. *Perceud.*—Yercaud Vol. Rifles.

SOUTHERN DISTRICT.
Head-Quarters Wellington.

TROOPS.

Wellington.—1st Bn., Essex Regt. *Trichinopoly*.—27th M. I.; 16th M. I. (depot); 27th M. I. (depot); Det., S. I. R. Vol. Rifles; 4th M. I. (Pioneers). *Colacamund*.—18th M. I. (Det.); Nilgiri Vol. Rifles. *Cannanore*.—Det., 1st Bn., Middlesex Regt.; Det., Malabar Vol. Rifles; 20th M. I. *Malapparam*.—Det., 1st Bn., Middlesex Regt. *Calicut*.—Det., 1st Bn., Essex Regt.; Malabar Vol. Rifles. *Quilon*.—19th M. I. *Trichoor*.—Det., 19th M. I. *Tresandram*.—Det., 19th M. I. *Neyyattur*.—S. I. Ry. Vol. Rifles. *Coochur*.—Det., Nilgiri Vol. Rifles. *Lohale*.—Det., Nilgiri Vol. Rifles. *Madura*.—Det., S. I. Ry. Vol. Rifles. *Cochin*.—Det., Malabar Vol. Rifles. *Tallicherry*.—Det., Malabar Vol. Rifles. *Podunur*.—Det., Madras Ry. Vol. Rifles. *Coinbatore*.—Det., Nilgiri Vol. Rifles. *Tanjore*.—Det., S. I. Ry. Vol. Rifles.

MADRAS DISTRICT.

Head-Quarters Fort St. George.

TROOPS.

Fort St. George.—No. 11 Western Dns. B.A.; 11th Qrs. and Wing, 1st Bn., East Yorkshiro Regt.; Madras Arty. Vols.; Madras Vol. Guards. *Madura*.—Det., S. I. Ry. Vol. Rifles; Det., Madras Ry. Vol. Rifles; Body-Guard; 28th M. I. *Arichanpore*.—Det., East Coast Vol. Rifles; Hd. Qrs. and Wing, 16th M. I. *Vizianagaram*.—28th M. I. *Vizianagaram*.—Euro. Infy. Vet. Co.; East Coast Vol. Rifles. *Cocanada*.—Det., East Coast Vol. Rifles. *Perambore*.—Madras Railway Vols. *St. Thomas' Mount*.—45th Fd. Batty, R.A.; 18th M. I. *Pallacuram*.—E. A. V. Co. *Arconam*.—Det., Madras Railway Vols. *Rajahmundry*.—Det., East Coast Vol. Rifles. *Waltair*.—Det., East Coast Vol. Rifles.

REGULATIONS FOR THE COMMUTATION OF PENSIONS OF OFFICERS OF THE INDIAN SERVICE.

1. These regulations shall be applicable only to officers retired on or after the 1st July 1881.
2. An officer may be allowed to commute a portion, not exceeding one-third, of his pension, which commutation may take place on retirement, or at any time subsequent thereto.
3. An officer in Europe desirous of commuting, must make application in writing, to the Under-Secretary of State for India, stating his desire so to commute, and furnishing information as to his age, rank, and the amount of his pension.
4. If the Secretary of State for India in Council shall approve the commutation, the officer will be so informed, and his application will be forwarded to the Standing Medical Board at the India Office.
5. The Board will require the officer to give such information as to his health and habits as is usual in the case of persons proposing to assure their lives in Assurance Companies, and he will be required to submit himself for personal examination by the Board at the India Office.
6. An Officer in India or in colonies desirous of commuting, must address the authorities of his Presidency. In either case he will be required to go through similar forms. If he is residing in India, he may appear before a Medical Board at any station in India that may be convenient, such Board being assembled under the orders of the local Government, and presided over by the chief civil administrative medical officer of the province when practicable.
7. If the officer is residing in the colonies, a special civil Medical Board will be assembled under the orders of the local Colonial Government, after communication with the G. of I., Madras or Bombay. —L. A. C., Cl. 149 of Oct. 1885.
8. The basis of commutation, subject to an addition of years of age in the case of impaired lives, shall be the following table, the age of the officer being reckoned at the age he will attain on the birthday next succeeding the date upon which the capitalized sum will become payable:—

Age next birth-day.	Number of years' purchase.	Present value of the annuity of £100.	Age next birth-day.	Number of years' purchase.	Present value of the annuity of £100.
		£ s. d.			£ s. d.
21	16-00258	1,500 5 2	25	14-55191	1,485 3 10
22	14-96111	1,496 2 3	26	14-50890	1,480 17 10
23	14-62519	1,492 10 5	27	14-74745	1,474 14 11
24	14-88993	1,488 19 5	28	14-07961	1,467 19 0

Age next birth-day.	Number of years' purchase.	Present value of the annuity of £100.	Age next birth-day.	Number of years' purchase.	Present value of the annuity of £100.
		£ s. d.			£ s. d.
29	14-60551	1,460 11 0	55	10-30251	1,020 7 0
30	14-52581	1,452 11 2	56	10-08243	1,008 7 3
31	14-44054	1,444 1 1	57	9-86070	986 13 5
32	14-35005	1,435 0 2	58	9-64806	964 17 11
33	14-26257	1,425 5 2	59	9-43669	942 13 0
34	14-17471	1,414 14 3	60	9-19507	919 16 0
35	14-08442	1,405 8 10	61	8-95466	895 13 4
36	13-99178	1,391 9 7	62	8-70132	870 2 3
37	13-79016	1,379 0 4	63	8-48435	848 6 8
38	13-60060	1,366 1 2	64	8-16571	816 11 5
39	13-42798	1,352 14 9	65	7-89683	789 11 8
40	13-26854	1,338 17 1	66	7-62437	762 8 9
41	13-11313	1,324 6 3	67	7-47093	737 1 8
42	13-03308	1,308 11 4	68	7-11881	711 17 8
43	12-97050	1,292 1 0	69	6-86850	686 17 0
44	12-74134	1,274 9 8	70	6-59110	662 3 5
45	12-55531	1,255 16 8	71	6-38668	638 1 4
46	12-36936	1,236 1 11	72	6-14408	614 6 11
47	12-14333	1,214 13 10	73	5-93361	590 11 3
48	11-93935	1,192 6 9	74	5-65540	565 16 10
49	11-69135	1,169 2 7	75	5-39538	539 19 3
50	11-45363	1,145 7 3	76	5-13566	513 11 4
51	11-21358	1,121 7 1	77	4-89159	491 10 3
52	10-98145	1,098 9 11	78	4-65555	450 11 3
53	10-75133	1,075 2 8	79	4-26762	420 15 3
54	10-52560	1,052 11 3	80	3-91177	391 9 6

8. The commutation having been sanctioned, the applicant will be informed, and will have the option of withdrawing his application within 50 days after receiving notice.
9. If the applicant shall not withdraw his application within that period, the decision will be considered final, and the commutation of pension will take place absolutely.
10. In every case the capitalized sum will be payable in India, the sterling amount being converted at the official rate of exchange for the year in which the payment is made.
11. In the case of an officer in Europe, the capitalized sum will be payable at the expiration of two months, and in the case of an officer in India, at the expiration of one month from the date of the commutation being sanctioned. In each case the officer's pension will be issued in full up to the date of payment unless any delay has been caused by the officer's own fault or that of his agents.
12. In any case in which a pensioner shall accept public employment involving the withholding of pension, a deduction will be made from the salary payable to him equal to the amount which would have been abated from the pension if it had not been commuted; and, in the event of his becoming entitled to a pension in respect of such employment, the amount of such pension granted to him shall not exceed the amount which he might have received had his pension not been so commuted.
13. In every case of the capitalized sum being paid in India, the Controller of Military Accounts will report to the Government of India, Madras, or Bombay, as the case may be, the date on which payment is made.

TABLE OF STAFF APPOINTMENTS AND SALARIES.

Appointments.	Staff Salary.	REMARKS.
His Excellency the Lieutenant-General	4,500 0 0	Consolidated.
ADJUTANT GENERAL'S DEPARTMENT.		
1 Deputy Adjutant-General	2,000 0 0	With Staff Corps pay of rank.
Assistant do.	500 0 0	

Table of Staff Appointments and Salaries—contd.

No.	Appointments.	Staff Salary.	REMARKS.
1	Military Secy. to H. E. the Governor.....	1,000 0 0	
2	Aide-de-Camp to the Governor.....	500 0 0	With Staff Corps pay of rank.
1	Do. to the Governor (Native Officer).....	150 0 0	In addition to regimental pay of rank and personal allowance.
3	Military Secy. and A. D. C. to the Lieut.-General Commanding the Forces.....	1,000 0 0	
1	Aide-de-Camp to do.....	250 0 0	With Staff Corps pay of rank.
1	Native Aid-de-Camp to do.....	150 0 0	In addition to regimental pay of rank and personal allowance.
ROYAL ARTILLERY.			
1	Colonel on the Staff (Brigr.-General).....	800 0 0	With regtl. pay as Lieut.-Col., S. A., and Col. on Staff, R. A.
1	Pr. Assistant Adjutant-General.....	500 0 0	With Staff Corps pay of rank as Captain.
DISTRICT STAFF.			
District Commanders.			
2	1st Class District.....	2,500 0 0	Consolidated.
5	2nd do. do.....	2,200 0 0	
2	Aides-de-Camp to do.....	250 0 0	With Staff Corps pay of rank.
7	Asst. Adjutants-General.....	500 0 0	With Staff Corps pay of rank.
7	Do. do.....	400 0 0	
3	Colonels on the Staff.....	800 0 0	Do. do.
1	Dy. Asst. Adjutant-General, British Army Schools, Madras and Bombay.....	400 0 0	Do. do.
CLOTHING DEPARTMENT.			
1	Superintendent of Army Clothing.....	800 0 0	With Staff Corps pay of rank.
COMMISSARIAT DEPARTMENT.			
	Commissary-General.....	2,000 0 0	Consolidated.
	Asst. Commissary-General, 1st Class.....	800 0 0	
	Do. do. 2nd ".....	600 0 0	With Staff Corps pay of rank.
	Do. do. 3rd ".....	500 0 0	
	Do. do. 4th ".....	400 0 0	
	Dy. Assts. do. 1st ".....	300 0 0	
	Do. do. 2nd ".....	200 0 0	
GARRISON.			
1	Garrison Quarter-Master, Fort St. George.....	250 0 0	Do. do.
MUSKETRY INSPECTION.			
1	Depy. Asst. Adjt.-Genl. (for Musketry), First Circle, Head Quarter's Command.....	400 0 0	Do. do.
1	Depy. Asst. Adjt.-Genl. (for Musketry), Second Circle, Secunderabad.....	300 0 0	Do. do.
1	Depy. Asst. Adjt.-Genl. (for Musketry), Third Circle, Rangoon.....	300 0 0	Do. do.
JUDGE ADVOCATE GENERAL'S DEPT. IN INDIA.			
1	Judge Advocate-General in India.....	2,200 0 0	Consolidated.
1	Depy. Judge Advocate-General.....	700 0 0	
5	Asst. Do. do.....	1500 0 0	With Staff Corps pay of rank.

* One of the Aides-de-Camp of each of the Lieutenant-Generals Commanding the forces receives a monthly allowance of Rs. 50 as Moonshee allowance.

† The Administrative Commissariat Officer for Burma receives a special allowance of Rs. 200 per mensem.

‡ The Asst. Judge Advocate-General, Secunderabad, draws an extra Staff allowance of Rs. 274-14-11 for performing the duties of the Hyderabad Contingent.

Table of Staff Appointments and Salaries—contd.

No.	Appointments.	Staff Salary.	REMARKS.
ORDNANCE DEPARTMENT IN INDIA.			
1	Director-General of Ordnance.....	2,500 0 0	Consolidated. Do.
4	Inspector-General of Ordnance.....	2,000 0 0	
1	Deputy Director-General of Ordnance.....	800 0 0	With Regimental pay and allowances of rank, except Majors of Artillery and Engineers.
3	1st Class.....	500 0 0	
7	2nd ".....	400 0 0	
17	3rd ".....	300 0 0	
9	4th ".....	200 0 0	
9	Superintendents of Factories.....	600 0 0	
QUARTER-MASTER-GENERAL'S DEPT.			
1	Assistant Quarter-Master-General.....	500 0 0	With Staff Corps pay of rank.
MILITARY ACCOUNTS DEPARTMENT.			
1	Accountant-General.....	2,500 0 0	Consolidated Salary. Do. do.
1	Controller of Military Accounts.....	2,200 0 0	
3	Military Accountants, 1st Class.....	1,550 0 0	Do. do.
3	Do. 2nd do.....	1,300 0 0	Do. do.
4	Do. 3rd do.....	1,200 0 0	Do. do.
4	Do. 4th do.....	1,000 0 0	Do. do.
5	Asst. Military Accountants, 1st Class.....	750 0 0	Do. do.
4	Do. 2nd do.....	650 0 0	Do. do.
4	Do. 3rd do.....	500 0 0	Do. do.
1	Supt. of Family Payments and Pensions.....	400 0 0	Do. do.
1	Pension Paymaster, Southern Konkan.....	250 0 0	With Staff Corps pay or Regimental pay and allowances of rank.

NOTE.—Majors of Artillery holding appointments in the Ordnance Department in India and not in receipt of Consolidated Salaries are entitled to the Regimental pay and allowances of their rank in addition to Staff pay.

Staff Officers at the Presidency not in receipt of Consolidated Salaries are entitled to House-rent as follows:—

	If drawing Staff Corps pay with Staff Salary.	If drawing Regimental pay and allowances with Staff Salary.
	RS. A. P.	RS. A. P.
Br. Colonels.....	125 0 0	.....
Lieut. Colonels.....	125 0 0	30 0 0
Majors.....	100 0 0	30 0 0
Captains.....	75 0 0	30 0 0
Lieutenants.....	40 0 0	30 0 0
Medical Officer drawing unemployed pay, Staff Salary, or Consolidated Salary when the aggregate is Rs. 1,400 or less.....		According to rank.

NATIVE CAVALRY REGIMENTS—STAFF SALARIES.

Commandant.....	Rs. 700	Third Squadron Commander.....	Rs. 180
Second in Command and Squadron Commander.....	300	Fourth do.....	180
Second Squadron Commander.....	210	Adjutant.....	250
		Squadron Officer.....	150

NOTE.—The Second in Command and Squadron Commanders will also each draw Rupees 50 per mensem for payment of their respective Squadrons and Rs. 2 each for the repair of arms and accoutrements.

The Adjutant will also draw Rupees 50, Office allowance.

The Squadron Subaltern, who will perform any duties that may be assigned to him, such as would devolve upon a Quarter-Master, &c., will draw also Rupees 30 per mensem for writer and stationery.

Commandants are to maintain three Chargers, all other officers two only.

NEW ORGANIZATION—INFANTRY REGIMENTS—STAFF SALARIES.

Designation.	Staff pay.	Office and contract allowances.
Commandant	Rs. 600	Rs. A. P.
1st Double Company Commander	250	42 8 0
2nd do. do. do.	200	42 8 0
3rd and 4th Double Company Commanders.	125	42 8 0
Double Company Officers, each	100	
Adjutant	200	50 0 0
Quartermaster	150	9 0 0

2. Under the new organization the eight Companies of a Native Infantry Battalion are linked together in four pairs, each pair thus formed being called a "Double Company." Each "Double Company" is commanded by a British Officer, whose official designation is "Double Company Commander."

3. The first Double Company is under the Second-in-Command; the second under the Wing Commander; and the third and fourth under the two senior Wing Officers. The remaining Officers are styled "Double Company Officers," and are allotted to Double Companies.

4. Under the Double Company organization the Company is the tactical unit, and the executive command of Companies remains in the hands of Native Officers.

REGIMENTAL PAY AND ALLOWANCES.

COMBATANT OFFICERS.

Rank.	Horse Artillery & Cavalry.	Royal Artillery.	Royal Engineers.	Infantry.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Colonel & Colonel-Commandt.	1,358 7 0	1,265 5 0	1,265 5 0	1,002 4 0
Lieutenant-Colonel	1,057 0 0	1,002 4 0	1,002 4 0	1,002 4 0
Major after 2 years	809 6 4		759 3 0	759 3 0
Major	691 1 0	759 3 0	759 3 0	640 14 0
Captain	473 0 4	417 7 8	433 10 0	415 6 0
Lieutenant	305 4 0	263 12 0	255 12 0	256 10 0
2nd Lieutenant	250 10 4	213 5 0	213 5 0	202 12 5

	Cavalry.			Infantry.		
	RS.	A.	P.	RS.	A.	P.
Quarter-Master on first appointment.....	300	0	0	280	0	0
After 5 years' commissioned service.....	325	0	0	300	0	0
" 10 " " ".....	440	0	0	420	0	0
" 15 " " ".....	460	0	0	440	0	0
" 20 " " ".....	480	0	0	460	0	0

	Royal Horse Artillery.			Royal Artillery.			Cavalry.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Riding Master on first appointment.....	306	0	0	306	0	0	306	0	0
After 5 years' commissioned service.....	325	0	0	325	0	0	325	0	0
" 10 " " ".....	440	0	0	440	0	0	440	0	0
" 15 " " ".....	460	0	0	460	0	0	460	0	0
" 20 " " ".....	480	0	0	480	0	0	480	0	0

NOTE.—Horse allowance at Rupees 60 per mensem, if with Cavalry or Horse Artillery, and Rupees 30 if attached to Field Battery, is claimable under the regulations regarding Charges in addition to the above rates.

Riding Masters of Cavalry appointed prior to 1st April 1873 receive Rs. 12-3-10 per mensem in addition to the above rates.

* Cavalry only includes horse allowance for 1 horse.

+ Majors when in receipt of Staff Salary get Rs. 640-14-0.

† Majors appointed Second in Command of a Battalion draw an allowance of Rs. 30 in addition.

MEDICAL OFFICERS—BRITISH MEDICAL SERVICE.

	RS. A. P.
Lieutenant-Colonel specially selected for increased pay	1,150 0 0
Do. after 25 years' service	1,093 2 0
Lieutenant-Colonel	1,066 9 7
Major after 15 years' service	895 11 5
Do. on appointment	789 3 0
Captain after 10 years' service	500 0 0
Do. do. 5 do.	450 0 0
Captain	350 0 0
Lieutenant	250 0 0

Grade pay of Officers who entered the Indian Medical Service.

For any month.	RS. A. P.	For any month.	RS. A. P.
Lieutenant-Colonel specially selected for increased pay	900 0 0	Major after 15 years' service	677 6 11
Lieutenant-Colonel	853 3 7	Do. after 5 years' service	400 0 0
Do. after 25 years' service	588 12 6	Do. 10 do.	450 0 0
Major on appointment	640 14 6	Lieutenant	300 0 0

NOTE 1.—These rates of pay will be drawn by all Medical Officers in receipt of Staff salaries, or holding no specific appointment.

NOTE 2.—The grade pay of a Lieutenant-Colonel and Major includes allowance for one horse.

INDIAN NURSING SERVICE.

	RS. A. P.
Lady Superintendent	300 0 0
Nursing Sister	175 0 0

VETERINARY DEPARTMENT.

Pay and Indian Allowances.

	For any month.	RS. A. P.
Principal Veterinary Officer in India	1,220 0 0	
Veterinary Lieutenant-Colonel	1,020 0 0	
Do. Major or Veterinary Captain after 10 years' service as such	700 0 0	
Do. Captain under 5 years' service as such	600 0 0	
Do. do. after 5 years' service as such	650 0 0	
Do. Lieutenant under 5 years' service as such	400 0 0	
Do. do. after 5 years' service as such	450 0 0	

English Pay.

	Daily.	£ s. d.
Principal Veterinary Officer in India	1 5 0	
After 25 years' service	1 7 6	
Do. 30 do.	1 10 0	
Veterinary Lieutenant-Colonel	1 5 0	
After 25 years' service	1 7 0	
Do. 30 do.	1 10 0	
Veterinary Major or Veterinary Captain	0 15 6	
After 5 years' service in the rank or ranks of Veterinary Captain or Veterinary Major	0 17 6	
Do. 10 years' service in the rank or ranks of Veterinary Captain, Veterinary Major or 1st Class Veterinary Surgeon	1 0 0	
Do. 15 years' service in that rank or ranks	1 2 0	
Do. 30 years' total service	1 4 0	
Veterinary Lieutenant on appointment as Veterinary Lieutenant—yearly	250 0 0	

The following sums under the head of Tentage are included in the pay and Indian allowances of the following:—

	RS. A. P.
Colonel	200 0 0
Lieutenant-Colonel	150 0 0
Major	120 0 0
Captain	75 0 0
Lieutenant	50 0 0

These sums are included in the pay and Indian allowances of the corresponding rank held by Veterinary Officers, Quarter-Masters and Riding Masters.

as a maximum, the invalid scale of pay of his rank, but only with the special sanction of Government.

7. The following are the monthly rates of pay and allowances for the several grades:—

GRADES.	Net or Warrant Pay.	Indian Warrant Allow- ances.	Total War- rant Pay and Allowances.	Staff Pay.	Total receipts when in effective employ.
	RS.	RS.	RS.	RS.	RS.
Deputy Commissary.....	120	180	300	200	500
Assistant Commissary.....	75	150	225	150	375
Deputy Asst. Commissary.....	60	120	180	120	300
Conductor.....	50	50	100	50	150
Sub-Conductor.....	40	40	80	45	125

Extra Staff Allowance in the Ordnance Department.

Overseer	Rs. 60
Assistant Overseer	30

8. For broken periods the daily pay and allowances is calculated at one-thirtieth of the monthly pay.

9. Warrant Officers in receipt of the effective Staff pay are when on leave subject to reduction on the same principle as that applied to Commissioned Officers.

No. 511.—COMMISSIONED OFFICERS WITH HONORARY RANK AND WARRANT OFFICERS.

The following scale of pensions for Commissioned Officers with Honorary rank and Warrant Officers of Her Majesty's Indian Army, has effect from the 1st September 1881:—

2. The distinction between the invalid pension, which can be drawn only in India, and the retiring pension, is abolished.

3. The periods of service entitling Warrant Officers to retiring pensions are as follows:—

24 years' total service in Europe and India, including 16 years in the department.	do.	14	do.	do.
26 do.	do.	do.	14	do.
28 do.	do.	do.	12	do.

4. The retiring pensions will be—

	England or the Colonies, Per annum.	India, Per mensem.
Deputy Commissary	£ 215	RS. 200
Assistant Commissary	144	140
Deputy Assistant Commissary	108	100
Conductor	90	85
Sub-Conductor	72	70

5. A Commissioned Officer with honorary rank, or Warrant Officer of any grade, wishing to retire after 21 years' total service, will receive a pension of £54 per annum in England or the Colonies, or Rupees 50 per mensem in India.

6. A Commissioned Officer with honorary rank or Warrant Officer declared by a Medical Board to be unfit for further service in India, after completion of half the periods of service, Army and Departmental, laid down in paragraph 3, will receive—

	£	RS.
Deputy Commissary	172	160
Assistant Commissary	115	110
Deputy Assistant Commissary	86	80
Conductor	72	68
Sub-Conductor	58	55

If he has served less than half the prescribed periods, but more than 14 years altogether he will receive—

	£	RS.
Deputy Commissary	115	110
Assistant Commissary	86	80
Deputy Assistant Commissary	72	68
Conductor	58	55
Sub-Conductor	43	40

If he has not served 14 years altogether, his case will be specially considered.

7. A Commissioned Officer with honorary rank or Warrant Officer, whose disqualification for further service in India has been caused by intemperance or irregular habits,

will, if he has served half the periods of service, Army and Departmental, laid down in paragraph 3, receive—

	£	RS.
Deputy Commissary	130	120
Assistant Commissary	85	85
Deputy Assistant Commissary	65	60
Conductor	54	50
Sub-Conductor	43	42

If he has served less than half the prescribed periods, but more than 14 years altogether, he will receive—

	£	RS.
Deputy Commissary	85	85
Assistant Commissary	65	60
Deputy Assistant Commissary	54	50
Conductor	43	42
Sub-Conductor	35	30

If he has not served 14 years altogether, his case will be specially considered.

8. Retirement will be compulsory at the age of 55 years.

9. Pensions, according to the present scale and conditions, is admissible to the widow of a Commissioned Officer with honorary rank, Senior Assistant Surgeon, Indian Subordinate Medical Department, and Departmental Warrant Officers who may die, either while in the service or on the Pension establishment, provided, in the latter case, that she married the deceased officer previous to his retiring from the army or being invalided.

CHANGES IN THE ADMINISTRATION AND ORGANIZATION OF THE ARMY OF INDIA.

Simla, the 26th October 1894.

General.

No. 580.—In exercise of the powers conferred by Section 3 of the Madras and Bombay Armies Act 1893 (56 and 57 Vict. c. 62), the Governor-General of India in Council is pleased to fix the 1st day of April 1895 as the date on which the said Act shall come into operation.

ORGANIZATION.

No. 581.—In pursuance of the Madras and Bombay Armies Act, 1893 (56 and 57 Vict. c. 62), under which the military control hitherto exercised by the Governors in Council of the Presidencies of Madras and Bombay will cease, the Governor-General in Council hereby announces the changes in the administration and organization of the Army of India, which will be carried out with effect from the 1st April 1895.

1. The Bengal Army will, for purposes of administration, be organized in two portions—the Bengal Command and the Punjab Command.

2. The Army of India will consist of the following Commands:

Punjab.	Madras.
Bengal.	Bombay.

These Commands will be under Lieutenant-Generals, who will be styled the Lieutenant-Generals Commanding the Forces, Punjab, Bengal, Madras and Bombay, respectively, and will all be under the direct command of the Commander-in-Chief in India and the control of the Government of India.

3. Each Lieutenant-General Commanding will be invested with the powers detailed in Special India Army Circular, of this date, and will be assisted by the Army and Departmental Staff specified in paragraph 2. The business now transacted by the Military Departments of the Governments of Madras and Bombay will be transacted by the Military Department of the Government of India, whenever, under the regulations in Special India Army Circular of this date, it cannot be disposed of by the Lieutenant-General Commanding, or by the Commander-in-Chief in India.

COMMANDS.

4. In accordance with these arrangements, the district commands as now sanctioned with existing staffs will be distributed as follows:

PUNJAB COMMAND.		BENGAL COMMAND.	
Head-Quarters—*		Head-Quarters—*	
1st class Districts.	2nd class Districts.	1st class Districts.	2nd class Districts.
Lahore.	Peshawar.	Meerut.	Allahabad.
Punjab Frontier.	Birhind.	Cuth.	Assam.
Karnal.			Bundelkhand.
Rawal Pindi.			Narainda.
			Presidency.
			Bohlikhand.

* Will be notified hereafter.

MADRAS COMMAND.		BOMBAY COMMAND.	
Head-Quarters, Ootacamund.		Head-Quarters, Poona.	
1st class Districts.	2nd class Districts.	1st class Districts.	2nd class Districts.
Burma.	Bangalore.	Mhow.	Aden.
Secunderabad.	Belgaum.	Poona.	Bombay.
	Madras.	Quetta.	Deesa.
	Mandalay.		Nagpore.
	Rangoon.		Sindh.
	Southern.		

TROOPS.

6. The composition of the several forces will be as follows:

BRITISH TROOPS.

The regiments, batteries, battalions, and companies stationed within the Command.

NATIVE TROOPS.

Punjab Command.

Cavalry.—15 Regiments, viz., the 9th, 10th, 11th, 12th, 13th, 15th, 16th, 17th, 18th, and 19th Bengal Cavalry; the four Regiments of the Punjab Frontier Force, and the Cavalry of the Corps of Guides.

Artillery.—5 Batteries of the Punjab Frontier Force.

Infantry.—37 Regiments (50 Battalions), viz., the 14th, 15th, 19th, 20th, 21st, 22nd, 23rd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 31st, 32nd, 33rd, 34th, 35th, 36th, 37th, 38th, 40th, and 45th Bengal Infantry; the nine Infantry Regiments of the Punjab Frontier Force, the Guides Infantry, and the 1st, 4th, and 5th Regiments of Gurkhas.

Bengal Command.

Cavalry.—4 Regiments, viz., the 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th, and 14th Regiments of Bengal Cavalry.

Artillery.—2 Bengal Mountain Batteries.

Sappers.—Corps of Bengal Sappers and Miners.

Infantry.—22 Regiments (24 Battalions), viz., the 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 9th, 9th, 10th, 11th, 12th, 13th, 16th, 17th, 18th, 39th, 42nd, 43rd, and 44th Bengal Infantry, and the 2nd and 3rd Gurkhas.

Madras Command.

Cavalry.—3 Regiments.

Sappers.—Corps of Queen's Own Sappers and Miners.

Infantry.—32 Regiments.

Bombay Command.

Cavalry.—7 Regiments.

Artillery.—2 Mountain Batteries.

Sappers.—Corps of Bombay Sappers and Miners.

Infantry.—26 Regiments.

LOCAL CORPS.

7. No change is made in the position of the Hyderabad Contingent or other corps under the Government of India.

8. MILITARY (AND MARINE) DEPARTMENT, GOVERNMENT OF INDIA.

Secretary to the Government of India.	Director-General of Ordnance.
2 Deputy Secretaries to the Government of India.	Deputy Director-General of Ordnance.
3 Assistant Secretaries to the Government of India.	Director-General of Military Works.
Assistant Secretary to the Government of India, Military Works.	Deputy Director-General of Military Works.
Accountant-General (ex-officio Deputy Secretary, Finance Branch).	Commissary-General-in-Chief.
Deputy Accountant-General (ex-officio Assistant Secretary, Finance Branch).	Commissary-General for Transport.
Assistant Accountant-General (ex-officio Assistant Secretary, Finance Branch).	Superintendents, Army Clothing Department.
	Director of the Army Remount Department.

COMMANDS AND STAFFS OF THE ARMY IN INDIA.

COMMANDER-IN-CHIEF IN INDIA.

Personal Staff.

Military Secretary.
Persian Interpreter.

Three Aides-de-Camp.

GENERAL AND DEPARTMENTAL STAFF AT THE HEAD-QUARTERS OF THE ARMY IN INDIA.

Adjutant-General in India.
Deputy Adjutant-General in India.
Assistant Adjutant-General.
Assistant Adjutant-General—additional (temporary).
Assistant Adjutant-General for Musketry.
Deputy Assistant Adjutant-General.
Assistant Adjutant-General (or Deputy Assistant Adjutant-General) for Royal Engineers.
Inspector-General of Cavalry in India.
Inspector-General of Artillery in India.
Assistant Adjutant-General, Royal Artillery.
Brigade-Major to Inspector-General of Artillery in India.

Quartermaster-General in India.
Deputy Quartermaster-General in India.

9. COMMAND AND STAFF OF THE FORCES OF THE PUNJAB.

Lieut.-General Commanding the Forces.

Personal Staff.

Assistant Military Secretary and Aide-de-Camp.
Aide-de-Camp.
Native Aide-de-Camp.

Staff.

Deputy Adjutant-General.
Assistant Adjutant-General.
Deputy Assistant Adjutant-General.
Deputy Assistant Adjutant-General for Musketry.
Colonel on the Staff, Royal Artillery.
Deputy Assistant Adjutant-General, Royal Artillery.

COMMAND AND STAFF OF THE FORCES OF BENGAL.

Lieut.-General Commanding the Forces.

Personal Staff.

Assistant Military Secretary and Aide-de-Camp.
Aide-de-Camp.
Native Aide-de-Camp.

Staff.

Deputy Adjutant-General.
Assistant Adjutant-General.
Deputy Assistant Adjutant-General.
Deputy Assistant Adjutant-General for Musketry.
Colonel on the Staff, Royal Artillery.

COMMAND AND STAFF OF THE FORCES OF MADRAS.

Lieut.-General Commanding the Forces.

Personal Staff.

Assistant Military Secretary and Aide-de-Camp.
Aide-de-Camp.
Native Aide-de-Camp.

Staff.

Deputy Adjutant-General.
Assistant Adjutant-General.

Assistant Quartermaster-General—additional (temporary).
Deputy Assistant Quartermaster-General.
Assistant Quartermaster-General (Intelligence).
4 Deputy Assistant Quartermasters-General (Intelligence).
4 Staff Captains or Staff Lieutenants (Intelligence).

Director of Military Education in India.
Judge Advocate-General in India.
Assistant Judge-Advocate-General.
Principal Medical Officer, Her Majesty's Forces in India.
Secretary to the Principal Medical Officer, Her Majesty's Forces in India.
*Principal Veterinary Officer in India.

10. COMMAND AND STAFF OF THE FORCES OF THE PUNJAB.

Assistant Quartermaster-General.
Deputy Assistant Quartermaster-General.
Deputy Judge-Advocate-General.
Inspector of Gymnasia.
Inspector of Army Signalling.
Superintendent, British Army Schools.
Principal Medical Officer.
Personal Assistant to the Principal Medical Officer.
Inspecting Veterinary Officer.

Departmental Staff.

Inspector-General of Ordnance.
Chief or Superintending Engineer, Military Works Department.
Commissary-General.

Deputy Assistant Adjutant-General, Royal Artillery.
Assistant Quartermaster-General.
Deputy Judge Advocate-General.
Principal Medical Officer.
Personal Assistant to the Principal Medical Officer.
Inspecting Veterinary Officer (Principal Veterinary Officer in India).

Departmental Staff.

Inspector-General of Ordnance.
Chief or Superintending Engineer, Military Works Department.
Commissary-General.

* The Principal Veterinary Officer in India will also be Inspecting Veterinary Officer of the Bengal Command.

† For the Punjab and Bengal Commands.

‡ For the Madras and Bombay Commands.

Staff—contd.	Departmental Staff.
Principal Medical Officer.	Inspector-General of Ordnance.
Personal Assistant to the Principal Medical Officer.	Chief or Superintending Engineer, Military Works Department.
Inspecting Veterinary Officer.	Commissary-General.
COMMAND AND STAFF OF THE FORCES OF BOMBAY.	
Lieut.-General Commanding the Forces.	Colonel on the Staff, Royal Artillery.
Personal Staff.	Deputy Assistant Adjutant-General, Royal Artillery.
Assistant Military Secretary and Aide-de-Camp.	Assistant Quartermaster-General.
Aide-de-Camp.	Deputy Judge-Advocate-General.
Native Aide-de-Camp.	Principal Medical Officer.
Staff.	Personal Assistant to the Principal Medical Officer.
Deputy Adjutant-General.	Inspecting Veterinary Officer.
Assistant Adjutant-General.	Departmental Staff.
Deputy Assistant Adjutant-General.	Inspector-General of Ordnance.
Deputy Assistant Adjutant-General for Musketry.	Chief or Superintending Engineer, Military Works Department.
	Commissary-General.

APPOINTMENTS, PROMOTIONS, ETC.

10. The appointments to 1st class district commands of officers of the British service will be made under existing rules, these officers being appointed by His Royal Highness the Commander-in-Chief, with the concurrence of the Secretary of State for India.

11. Appointments to 1st class district commands of officers of the Indian service, to all 2nd class district commands, and appointments of Colonels on the Staff, will be made under existing rules by the Governor-General in Council on the nomination of the Commander-in-Chief in India.

12. The Adjutant-General in India and Quartermaster-General in India will be nominated by the Commander-in-Chief in India; these nominations will be forwarded, with the approval of the Governor-General in Council, to the Secretary of State for India for confirmation, and for the concurrence in the case of an officer of the British service, of His Royal Highness the Commander-in-Chief. Officers of all four Commands will be eligible for appointment to the Staff at the Head-Quarters of the Army in India.

13. Staff appointments which are not reserved for any particular branch of the service will, as far as possible, be equally divided between the British and Indian services, and an officer serving in one Command may be appointed to the Staff in any other. All appointments that may carry the rank of substantive Colonel will be made by the Governor-General in Council on the recommendation of the Commander-in-Chief in India, and, in the case of officers of the British service, with the approval of His Royal Highness the Commander-in-Chief. Other appointments to the General Staff will, as a rule, be made by the Commander-in-Chief in India on the nomination of Lieutenant-Generals Commanding, subject to the approval of the Government of India. Station and other minor Staff appointments will be made by the Commander-in-Chief in India on the nomination of Lieutenant-Generals Commanding. All regimental promotions of British Officers in Native corps will be made by the Commander-in-Chief in India on the recommendation of the Lieutenant-General to whose Command the corps permanently belongs.

14. First appointments of British officers to Native regiments will be made by the Commander-in-Chief in India. The first appointment or promotion of a Native commissioned officer will be made on the nomination of the Lieutenant-General, and be subject to the approval of the Commander-in-Chief in India and the Government of India, and will be published in the General Orders of the Government of India.

15. All appointments in the—

Medical Department of the Army,
Judge-Advocate-General's Department,
Veterinary Department,
Ordnance Department,
Military Works Department,
Military Accounts Department,
Commissariat-Transport Department,
Clothing Department,
Remount Department,

will be made under existing rules, except where otherwise specified. Departmental promotions will be notified in the *Gazette of India* or *London Gazette* in accordance with existing practice.

16. The Principal Medical Officer, Her Majesty's Forces in India, and the Principal Medical Officers of the several Commands and districts, if of the Army Medical Staff, as well as the Principal Veterinary Officer in India and Inspecting Veterinary Officers, will be appointed as at present by His Royal Highness the Commander-in-Chief with the

concurrence of the Secretary of State for India: officers belonging to the Indian Medical Service will be appointed by the Government of India.

FURLOUGH AND LEAVE.

17. Furlough or leave, other than privilege leave, will be granted to Lieutenant-Generals, General Officers Commanding Districts, Deputy Adjutants-General of Commands, and officers at the Head-Quarters of the Army in India, by the Commander-in-Chief. In the case of Lieutenant-Generals the approval of the Government of India is necessary. Furlough or leave to other officers will be sanctioned within the regulations by the Lieutenant-General Commanding the Forces with which the applicant is serving. The grant of furlough or leave will be notified in the General Orders of the Government of India, the General Orders of the Commander-in-Chief, or in the orders of the Command, as the case may be. Departmental officers, other than officers of the Military Accounts and Army Remount Departments, will submit their applications through the local head of the Department to the Lieutenant-General, who will grant the leave with the previous concurrence of the head of the department with the Government of India. When the furlough or leave is not provided for by regulations, the application will be referred for the orders of the Commander-in-Chief or Government of India as the case requires. In urgent cases, the grant may be made in anticipation of sanction. Details of procedure for the grant of furlough and leave will be found in Appendix I of the General Orders of the Commander-in-Chief in India of this date.

PENSIONS AND RETIREMENTS.

18. Pensions and retirements of commissioned officers of the Staff Corps and Indian Army who may retire in India, will be granted by the Government of India.

DISPOSAL OF BUSINESS NOW PERFORMED BY THE MILITARY DEPARTMENTS OF THE GOVERNMENTS OF MADRAS AND BOMBAY.

19. Questions which have hitherto been referred by the Commanders-in-Chief of the Madras and Bombay Armies to the Military Departments of the Governments of those Presidencies will, in future, be decided locally or referred, where necessary, through the Commander-in-Chief in India, to the Government of India. Business relating to estates of deceased commissioned and warrant officers, hitherto transacted by the Military Secretaries to the Governments of Madras and Bombay, will in future be conducted by the Secretary to the Government of India, Military Department.

RELATIONS OF THE STAFF AT THE HEAD-QUARTERS OF THE ARMY IN INDIA TO LIEUTENANT-GENERALS AND ADMINISTRATIVE DEPARTMENTS UNDER THE GOVERNMENT OF INDIA.

20. The Adjutant-General in India will issue to the Army in India all orders of the Commander-in-Chief relating to the personnel, duties, training, discipline, equipment, and general efficiency of the troops. The Quartermaster-General in India will continue to issue circulars and executive orders on matters customarily dealt with in his department. All decisions and instructions of the Government of India and of the Commander-in-Chief will be communicated to Lieutenant-Generals Commanding by the chief officer of the department concerned.

21. In all departmental matters affecting a department exclusively, which may necessitate reference to the Commander-in-Chief, the department concerned will submit the matter to the Commander-in-Chief personally, or by minute paper or office note, and he will communicate the instructions received to the head of the department with the Command concerned, who will, under the orders of the Lieutenant-General, give effect to the same. Papers on which the Commander-in-Chief may have passed decisions will be communicated to the Adjutant-General, Quartermaster-General, or Principal Medical Officer to be noted. All questions involving military as apart from departmental matters, should be discussed with the Adjutant-General, Quartermaster-General, or Principal Medical Officer, as the case may be, in order that military considerations or those affecting general military policy may be fully weighed before submission to the Commander-in-Chief.

22. When the Commander-in-Chief is on tour, heads of departments will forward all papers for submission to His Excellency to the Adjutant-General, or the Quartermaster-General in India, according to the nature of the business, who will communicate the Commander-in-Chief's orders thereon to the Head of the department concerned.

23. There will be a Controller of Military Accounts with each Command, who will be the financial adviser of the Lieutenant-General Commanding, as well as of the Government of India in the Military Department. The Controller will not be under the orders of the Lieutenant-General as regards his departmental duties, but only in matters of military discipline.

24. All matters of primary importance, or which affect the Army at large or more than one Command, changes in regulations, in organization, or those in which a principle is involved, will be submitted by Lieutenant-Generals to the Commander-in-Chief in India. Other matters (which will be defined in the subsidiary orders of the Commander-in-Chief) of particular application or of purely local concern, but which may require to be submitted

to the Government of India, will be dealt with by Lieutenant-Generals in direct communication with the Government of India.

The procedure here indicated will be adopted in Madras and Bombay as regards original references, which do not concern individual officers, from the 1st March 1895.

25. The Deputy Adjutant-General will be the channel through which all orders of the Lieutenant-General will be issued to the forces under his command. Departmental questions affecting troops in the Command should be discussed with the Deputy Adjutant-General before submission to the Lieutenant-General Commanding. On all purely departmental matters on which local heads of departments have taken their orders direct from the Lieutenant-General, they will issue them to their departments. On questions relating to the troops and departments generally, orders will be issued through the Deputy Adjutant-General.

26. All departmental matters of purely local concern affecting the troops in the Command, that the Lieutenant-General Commanding cannot himself dispose of, will, subject to the reservations in paragraph 24 above, be dealt with by the local head of the department, under the orders of the Lieutenant-General, in direct communication with the head of the department with the Government of India, who will, if necessary, refer the question to the Government of India.

27. The heads of departments with the Lieutenant-General Commanding will, under regulations detailed in Special India Army Circular of this date, communicate with the Heads of their departments with the Government of India, or with the Commander-in-Chief in India, as the case may require.

Officers in charge of departments of military administration, with each Command, except Controllers of Military Accounts, will act in regard to their executive duties in subordination to the Lieutenant-General Commanding.

28. Subsidiary instructions relating to the changes introduced by the reorganization of the Army herein announced, are detailed in the Special India Army Circular and the General Order of the Commander-in-Chief in India of this date.

E. H. H. COLLEN,

Secretary to the Government of India.

CANTONMENT FUND RULES.

Application of the Cantonment Fund. 1. (1) The Cantonment Fund may be applied to the following purposes within the cantonment, namely:

- (a) the payment of any expenses directed by or under any enactment for the time being in force to be debited to the Fund;
- (b) the maintenance of the police force employed in the cantonment, including charges of every description required for the efficient discharge of their duties therein;
- (c) the provision and maintenance of an office for the Cantonment Authority;
- (d) the payment of the salaries of all cantonment establishments;
- (e) the survey of buildings and lands;
- (f) the management and improvement of lands and other property placed by the Government under the management of the Cantonment Authority, including—
 - (i) the construction and maintenance of roads (other than those maintained from Imperial or Provincial Funds);
 - (ii) the lighting, watering and cleansing of roads, and
 - (iii) the maintenance of public parks and gardens and the planting and tending of trees;
- (g) the provision and maintenance or aiding of public hospitals, dispensaries and schools;
- (h) the provision and maintenance of public markets and slaughter-houses;
- (i) the carrying out of a proper system of conservancy throughout the cantonment for all its inhabitants other than classes of troops for whom conservancy is provided from public revenues other than the Cantonment Funds, including—
 - (iv) the pay of the public conservancy establishments;
 - (v) the construction of public latrines and other conservancy works, and
 - (vi) the purchase of all necessary conservancy carts, utensils and other appliances;
- (k) the carrying out of proper systems of water-supply and drainage and of other sanitary measures, including public vaccination and the prevention of the spread of infectious or contagious disorders and generally the maintenance of the cantonment in a thoroughly sanitary condition;
- (l) the burial, burning or other lawful disposal of the corpses of paupers and unknown persons;
- (m) the abatement of nuisances;
- (n) the taking of a census; and
- (o) generally the payment of all expenses incurred—
 - (vii) under any rules made under section 28 of the Cantonments Act, 1889, or
 - (viii) under any enactment extended to the cantonment under section 25 of the Cantonments Act, 1889, or
 - (ix) under any other law for the time being in force.

(2) The Cantonment Fund may, with the general or special sanction of the Local Government, be applied to any of the purposes mentioned or referred to in clauses (a) to (o), both inclusive, of this rule, within or without British India, beyond the limits of the cantonment, in cases in which, in the opinion of the Local Government, the application of the Fund beyond those limits is for the benefit of the inhabitants of the cantonment or of any military force ordinarily quartered therein, or of any detachment of any such force.

Estimates and Sanctions.

Money not to be paid unless expenditure sanctioned. 2. No money shall be paid from the Cantonment Fund unless the expenditure is either—

- (a) provided for in the sanctioned Budget Estimate, or by re-appropriation under rule 5, or
 - (b) sanctioned by the Local Government after consultation with the General Officer of the Command, and
 - (c) in the case of expenditure on Public Works unless detailed estimates have been prepared and sanctioned.
3. The responsibility for administering the funds provided in the sanctioned Budget Estimate or sanctioned under rule 2, clause (b), shall rest with the Cantonment Authority, under the direction of the General Officer of the Command.
4. (1) On the first day of June in each year, or on such other date as the General Officer of the Command may direct, the Cantonment Authority shall submit to the Officer Commanding the district a Budget Estimate of the receipts (including the grant-in-aid, if any,) into and expenditure from the Cantonment Fund for the ensuing financial year.

Such estimate shall be framed in accordance with Form 8 in the schedule, or in such other form as may be from time to time prescribed by the Comptroller-General with the previous sanction of the Governor-General in Council.

(2) The Officer Commanding the district may revise such estimates, and shall submit them to the General Officer of the Command.

(3) The General Officer of the Command may further revise such estimates, and shall submit them to the Local Government through the Accountant-General by the 20th November.

(4) The Local Government may sanction such estimates, with or without modification.

(5) The sanction of the Local Government to such estimates shall be communicated by it—

- (a) to the Accountant-General, and
- (b) to the General Officer of the Command, for intimation to the Officer Commanding the district and the Cantonment Authority.

Re-appropriation. 5. (1) The Cantonment Authority may,—

- (a) with the previous approval of the General Officer of the Command, re-appropriate any sum from one major head of the Budget Estimate to another, or,
- (b) with the previous approval of the Officer Commanding the district, re-appropriate any sum from one minor head or sub-head of the Budget Estimate to another minor head or sub-head under the same major head.

Provided that no allotment to any major head shall by re-appropriation be varied by more than ten per cent. of its original amount, except with the previous sanction of the Local Government.

(2) A copy of every order made under clause (a) or clause (b) of this rule shall be sent by the General Officer of the Command, or the Officer Commanding the district as the case may be, to the Accountant-General.

Payments.

Examination of, and order for payment of claims. 6. (1) Every claim for payment from the Cantonment Fund must be presented—

- (a) to the President of the Cantonment Committee, or,
- (b) if so directed by the General Officer of the Command, to the Secretary to the Cantonment Committee, or,
- (c) if there is no Cantonment Committee, to the Commanding Officer of the cantonment,

and must be supported by a voucher duly receipted and, if necessary, bearing a stamp.

(2) The President, Secretary or Commanding Officer, as the case may be, must check and examine every such claim, and if it be found correct, and supported by a voucher as aforesaid, shall sign an order for payment thereof.

(3) If payment is to be made from the imprest the order for payment shall be "Pay in cash rupees (in words)," if payment is to be made by cheque, such order shall be "Pay by cheque No. , dated rupees (in words)," the blanks being filled up when the cheque is signed.

Payments how made. 7. Payments must be made,—

- (a) if the sum does not exceed twenty rupees, in cash, and
- (b) if the sum exceeds twenty rupees, by cheque.

Cheque. 8. (1) Money may be drawn from the Cantonment Fund only by means of cheques written in Form 4 in the schedule.

(2) No cheque shall be current for more than three months from the date on which it was drawn.

After the expiration of that period payment will be refused at the treasury, and the person in whose favour the cheque was drawn will therefore have to bring it back to be re-dated. No fresh cheque will be issued, the lapsed cheque will simply be re-dated, and the alteration initialled by the official whose duty it would be to sign the cheque under rule. A note of the fact of re-dating shall be entered in the register of payments against the original transaction.

(3) All cheques must be signed,—

(a) if there is a Cantonment Committee,—

- (i) where the sum does not exceed one hundred rupees, by the Secretary, or,
- (ii) where the sum exceeds one hundred rupees, by the President, and

(b) if there is no Cantonment Committee, by the Commanding Officer of the cantonment.

(4) Cheques drawn in favour of a Government officer must be made payable to order, and cheques drawn in favour of any other person must be made payable to bearer.

(5) All cheque forms must be bound in books with counterfoils.

(6) Every such book must bear a number; and each officer authorised by clause (3) of this rule to sign cheques must notify to the treasury the number of the book which he from time to time brings into use.

(7) On each cheque form there shall be entered the number of the book in which the form is contained and a consecutive number.

(8) There shall be noted on the outside of each cheque book an order to keep the book under lock and key in the personal custody of the officer who is authorised to use the book for the purpose of signing cheques; and when such officer is relieved, he must take a receipt for the number of cheques made over to the relieving officer and must send to the treasury a specimen of the signature of the relieving officer.

9. (1) The Cantonment Authority shall, if it has not already done so, draw from the treasury a sum not exceeding fifty rupees, to form an imprest for the purpose of meeting petty payments.

(2) The amount of petty payments met out of the imprest must be recouped by cheque on the last day of each month, and, if necessary, during the month also, so that the full amount of the imprest, plus any sum received too late for remittance to the treasury on the last day of the month, will always be shown in the monthly accounts as being in the hands of the Cantonment Authority.

10. Overdrafts on the Cantonment Funds shall be allowed only if approved of by the General Officer of the Command and sanctioned by the Local Government.

Receipts.

11. (1) All money received for credit to the Cantonment Fund must be entered in a register of receipts kept in Form 1 in the schedule, and, with the exception of grants-in-aid and fines, must be acknowledged by receipts in Form 2 in the schedule.

(2) Such receipts must bear printed numbers in a consecutive series, and the number of each receipt must be entered in the second column of the register of receipts.

Responsibility of Cantonment Authority as to receipts. 12. The Cantonment Authority shall be responsible for making such arrangements as will secure—

(1) that all money received for credit to the Cantonment Fund is duly brought to credit in the accounts;

(2) that all money so received, with the exception of grants-in-aid and fines, is acknowledged by receipts in Form 2; and

(3) that whenever a receipt is given, the foil and counterfoil are correctly filled up.

Account of the imprest.

13. An account of the imprest shall be kept in Form 6 in the schedule, and the expenditure recorded in it must be entered in a register of payments kept in Form 5 in the schedule, when a bill for the recoupment of the amount is made out and the amount is drawn from the treasury by a cheque.

Bills for expenditure.

Expenditure to be entered in bills. 14. (1) All expenditure must be entered in a bill of one of the following kinds, namely:

- (a) Establishment Pay Bill—for the pay of members of the Cantonment establishment;
 - (b) Travelling Allowance Bill for travelling allowances of members of the Cantonment establishment; and
 - (c) Contingent Bill for all charges other than pay and travelling allowances of members of the Cantonment establishment.
- (2) Every Establishment Pay Bill must be prepared in Civil Account Form.
- (3) Every Travelling Allowance Bill must be prepared in Civil Account Form.
- (4) Every Contingent Bill must contain full details of the charges incurred.

Note.—Copies of Civil Account Code forms may be obtained on payment from the Accountant-General.

Claims by contractors or tradesmen. 15. (1) Claims for supplies or services by contractors or tradesmen must be paid on bills as presented by them.

(2) When such claims are paid by cheque, the payment must be entered at once in the register of payments (Form 5), and when they are paid in cash, the payment must be entered in the imprest register (Form 6).

When the bills for supplies or services by contractors or tradesmen are in the vernacular, a brief abstract should be endorsed in English, stating the amount, the name of the payee, and the nature of payment, in terms of article 9 (b) of the Civil Account Code.

Petty charges to be met from the imprest. 16. (1) All petty charges to be met from the imprest must be entered in bills prepared in Civil Account Form.

(2) Such bills must be supported—

(a) in the case of all payments for telegrams and in the case of any other payment exceeding ten rupees, by the original vouchers on which the payments were actually made; and,

(b) in other cases, by a certificate that the receipts of the payees, have, as far as possible, been obtained, and have been so destroyed, defaced or mutilated that they cannot be used again.

(3) The certificate referred to in clause (b) of this rule must be signed by the Secretary to the Cantonment Committee, or if there is no Cantonment Committee, by the Commanding Officer of the cantonment.

Charges incurred and paid by cheque. 17. All charges incurred direct by the Cantonment Authority must be entered in bills prepared in Civil Account Form.

Certificate on certain bills. 18. The following certificate must be recorded at the foot of every such bill prepared in Civil Account Form, namely:

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the cantonment, be avoided. I have satisfied myself that the charges entered in this bill have been really paid."

This certificate must be signed by the Secretary to the Cantonment Committee, or, if there is no Cantonment Committee, by the Commanding Officer of the cantonment.

In the case of expenditure on Public Works, the usual completion certificate will be furnished.

Entry of cheques in accounts.

Entry of payments by cheque. 19. All payments made by cheque must be entered in the register of payments (Form 5), the vouchers being numbered in a monthly consecutive series.

20. If any cheque is cancelled, its amount must be deducted from the expenditure by a *minus* entry in the appropriate columns of the register of payments (Form 5). The deduction will then pass into the Cash Book (Form 7) through the daily total of payments carried into it.

Accounts and Returns.

21. The Cantonment Authority shall keep a Cash Book in Form 7 in the schedule. The Cash Book must be balanced monthly, and the balance shown in it must be reconciled with that shown in the Pass Book (Form 3), as follows:—

Cash Book.			
Balance as per Pass Book	...	...	...
Add—			
Amount of imprest	...	...	...
Money received too late for remittance to treasury...	...	...	...
Deduct—Outstanding cheques, as per details below:		Total	_____
Balance as per Cash Book	...		_____
Cheques outstanding on—			
No. date	Amount	...	...
		Total	_____

Entry of Budget Estimates in registers of receipts and payments. 22. (1) In the registers of receipts and payments (Forms 1 and 5) the amounts sanctioned in the Budget Estimate for the year must be entered at the top of columns for the heads for which separate estimates are made.

(2) If, during the year, or in any revised estimate that may be sanctioned for the year, any addition to or alteration in the estimates is made, it must be noted in the appropriate register in red ink, with *plus* or *minus* signs, the orders for the addition or alteration being cited.

Totalling of registers of receipts and payments, and watching of budget grants. 23. (1) At the end of each month the figures in the registers of receipts and payments (Forms 1 and 5) must be added up, the totals up to the end of the last preceding month being added to those of the month just expired, and grand totals being made from the 1st April last preceding.

(2) If the grand total under any head in the register of payments shows that the budget grant is likely to be exceeded, application must at once be made for orders under rule 2, clause (b), or rule 5, as the circumstances may require, to cover the excess.

Documents to be sent to Accountant-General. 24. As soon as possible within ten days after the end of each month, the Cantonment Authority shall send to the Accountant-General, for purposes of audit—

- extracts from the registers of receipts and payments for the month, prepared in the same detail as those registers, and showing the Budget Estimates, each receipt and payment, the monthly totals, the totals to the end of the last preceding month and the grand totals;
- the foils of all receipts granted during the month;
- all paid bills;
- all cancelled cheques (if any); and
- a statement of the balances, in the following form:

Balance at end of last month	...	...	...
Receipts during the month, as per accompanying schedule	...	...	...
	Total	_____	_____
Expenditure during the month, as per accompanying schedule...	...	...	...
Balance at the end of the month	...	...	_____
Detail of Balance—			
Balance in treasury, as per Pass Book	...	...	...
Cash received too late for remittance to treasury	...	...	...
Imprest in hands of Cantonment Authority	...	...	...
Deduct—Outstanding cheques, as per details below:			
Net balance as above	...	...	_____
Cheques outstanding on—			
No. date	Amount	...	...
		Total	_____

- Annual consolidated account. 25. (1) The Cantonment Authority shall prepare annually a consolidated account showing the receipts into and payments from the Cantonment Fund, classified under the major heads, minor heads and sub-heads contained in the monthly accounts.
- (2) The total of the details under each head of receipts and payments, as given in the said consolidated account, must agree exactly with the figures appearing against the entry

"From 1st April to date" under the same heads in the extracts forwarded to the Accountant-General for the month of March last preceding.

(2) The said consolidated account shall be forwarded to the Accountant-General, who will agree the figures with his own classified abstract and then forward the account to the General Officer of the Command with the following endorsement, namely,—

"Examined and found correct."

(Signed) _____ Accountant-General.

Classification.

Classification of receipts and expenditure. 26. (1) All receipts into, and expenditure from, the Cantonment Fund shall be classified, in the monthly and annual accounts, in accordance with Form 8 in the schedule.

(2) All expenditure must be classified in the monthly accounts under the appropriate major heads, minor heads and sub-heads with reference to the nature of the charge, whether specific budget provision exists or not; and no expenditure which from its nature properly falls under one of the other prescribed heads shall be classified under the head "Miscellaneous" on the ground that there is no specific budget provision for the charge.

N.B.—Every permanent advance to a Cantonment Fund receiving a grant-in-aid under rule 23 will be held outstanding in the military accounts until the Fund becomes self-supporting, and the advance will then merely be shown as a balance in the hands of the Cantonment Authority.

C. A. Code,
Appendix F,
Rule 20 A.

The Cantonment Fund.

Sums to be credited to Cantonment Fund. 27. There shall be placed to the credit of the Cantonment Fund the following sums, namely:

- all sums directed by the Cantonnments Act, 1889, section 21, subsection (1), or by or under any other enactment for the time being in force to be placed to the credit of the Fund; and
- all grants-in-aid and other sums received by the Cantonment Authority in aid of the Fund.

28. (1) The Secretary to the Government of India in the Military Department shall, from time to time, notify to the General Officer of the Command the annual sum, if any, which will from time to time be placed at his disposal by the Government of India as a grant-in-aid to the Cantonment Funds in his command.

(2) The General Officer of the Command shall distribute the said sum among the said funds in such proportions as he may think fit.

Remittance to Treasury and Pass Book.

All moneys to be remitted to treasury. 29. The Cantonment Authority shall remit to the treasury all moneys received for credit to the Cantonment Fund.

Procedure for remittances to treasury. 30. (1) Remittances to the treasury may be made either daily or weekly as may be most convenient;

Provided that all moneys in hand on the last working day of each month must be remitted on that day.

(2) All remittances must be accompanied by a chalan or invoice and by a Pass Book in Form 3 in the schedule.

(3) Whenever a remittance is made, the officer in charge of the treasury must acknowledge the receipt of the money by entries in the Pass Book, and must enter on the charge side of the Pass Book particulars of cheques paid up to date as recorded in his register.

(4) The Pass Book must be sent to the treasury on the last working day of each month, whether or not there are any moneys to be remitted to the treasury on that day. The officer in charge of the treasury must then close the Pass Book for the month and enter therein in words the balance in hand and sign the entry.

Supervision of Pass Book. 31. (1) The Cantonment Authority shall examine the Pass Book from time to time, and shall immediately call the attention of the officer in charge of the treasury to any discrepancy that may appear between the credits or debits shown therein and those shown in the Cantonment registers.

(2) The Pass Book shall be written up only by the officer in charge of the treasury or by some member of his establishment, and no entries or marks shall be made therein by the Cantonment Authority or by any member of the Cantonment establishment.

Abstract statement of estimated income and expenditure.

32. The General Officer of the Command shall, on receiving the sanction of the Local Government to the Budget Estimates for the several Cantonment Funds in his Command, forward to the Government of India in the Military Department, to the Commander-in-Chief in India and to the Local Government, for information, an abstract statement of the estimated income of and expenditure from all such funds.

Submission of proposal as to taxation.

Submission of proposals as to taxation. 33. All proposals made by the Cantonment Authority for the imposition, abolition or modification of any tax, shall be submitted to the General Officer of the Command for transmission to the Local Government.

Establishments.

Strength and cost of establishments. 34. In determining or altering the strength or cost, or both of any Cantonment establishments, the Cantonment Authority must obtain the previous approval of the General Officer of the Command.

Provided that any alteration which merely involves the employment of temporary establishments for a period not exceeding three months may be made without such approval.

Provided also that every alteration shall be subject to the provisions of rules 2 and 5:

Provided also that the powers of sanction of the General Officer Commanding to the creation of appointments or to alterations in the pay of appointments are subject to the same limits as the powers of Local Governments in respect of appointments, the cost of which is Provincial.

Explanation.—The word "establishments" in this rule does not include police employed in cantonments beyond the limits of a Presidency-town, the strength and cost of such police being determined by the Local Government, with the sanction, or subject to the control, of the Governor-General in Council in pursuance of the following enactments, namely,—

the Cantonments Act, 1859, section 12,

XIII of 1859.

Act XXIV of 1859, section 3,

Act V of 1861, section 2,

Bengal Act VII of 1869, section 4,

the Bombay District Police Act, 1867, section 3,

Bom. VII of 1867.

the Bombay District Police Act, 1890, section 4.

Bom. IV of 1890.

*Definitions.**Definitions.*

35. In these rules,—

(1) "General Officer of the Command" means the General Officer Commanding the Forces in a Command; and "Command" means one of the principal portions into which the army of India is for the time being divided; and

Ct. Act XII of 1894, s. 4 (16).
S. 292 (1).

(2) "treasury" means the Government treasury or sub-treasury or the bank or office prescribed by or under section 22 of the Cantonments Act, 1859, for the custody of the Cantonment Fund.

XIII of 1859

(3) "Accountant-General" means Civil Accountant-General or Comptroller.

MEDICAL DISTRICTS AT THE PRESIDENCY.

Notification.—Public Dept., dated 4th June 1867.—Consequent upon recent changes in the Medical Department, and the abolition of the appointment of Garrison Surgeon at the Presidency, the Governor in Council is pleased to direct that the following shall be the limits of the several Medical Districts at the Presidency, and that the dependent duties of the District Surgeons shall henceforward be as herein detailed:—

1st District.

Lieut. Colonel F. C. BRAYNE, I.M.S.

Limits.

All places lying north of the General Hospital, and of the Northern Dispensary, and situated within Municipal limits, are included in this District.

Dependent duties on District Surgeons.

Surgeon to the Native Infirmary, Lepet Hospital and Bazaar Town Dispensary; in Medical charge of the Debtors' Jail and Foundling Hospital.

2nd District.

Lieut. Colonel W. B. BROWNING, I.M.S.—(On other duty).

Major E. ROBERTSON, I.M.S., (Ag.)

All places within Municipal limits, lying north of the Poonamallee Road, and west of Cochrane's Canal are included in this District.

Surgeon to the Hospital for Women and Children, and in Medical charge of the Establishments of the Gun Powder and Gun Carriage Factories, and Military Female Orphan Asylum.

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